

## SAM—RECONCILIATIONS AND REPORTS

### YEAR-END REPORT NO. 1, REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS (Revised 03/13)

7952

This year-end report provides the SCO with accrual amounts reflected in the department's records but not posted by the SCO as of June 30. The SCO uses the accruals to prepare the State's consolidated fund statements.

Report No. 1 consists of the forms below and is used to report accruals to the following accounts:

- a. Form 571A – Assets
- b. Form 571B – Liabilities
- c. Form 571A/B – (1) Asset and liability accounts not preprinted on Forms 571A and 571B and (2) Accrual accounts that require more than one subsidiary number (e.g., Due From Other Funds).
- d. Form 571C – Revenues and expenditures. Form 571C is preprinted with the department's appropriation and revenue accounts.
- e. Form 571D – Revenue and expenditure accounts not preprinted on Form 571C.

The accrual amounts are obtained from the Accrual Worksheet shown in the 7953 Illustration. However, the debits and credits shown in the Net Total Accruals Per Agency column will be reversed when reported on Report No. 1 (see [7952 Illustration 3](#) and [7953 Illustration](#)).

At year-end, departments identify the amount of obligations and the amount of encumbrances as of June 30. Obligations are amounts for goods and services received that have not been scheduled for payment as of June 30. Encumbrances represent commitments for goods and services that will be received in the following year(s). Encumbrances may be reported in one liability account, Accounts Payable (general ledger account [GLA] 3010). The total encumbrances will be shown as a credit in the encumbrances column for GLA 3010 on Report No. 1. See [7952 Illustration 2](#). However, if department automated accounting systems maintain separate liability accounts, departments may report the encumbrances in the applicable liability GLA (e.g., Due To).

Reimbursements that will fund encumbrances must be reported in the applicable receivable GLA (e.g., Due From). The reimbursement for encumbrances will be shown as a debit in the encumbrances column for the respective GLA on the Report No.

1. See [7952 Illustration 1](#).

A sample of Report No. 1, the Report of Accruals to Controller's Accounts, Forms 571A, 571B and 571C is shown in the [7952 Illustrations](#).



# SAM—RECONCILIATIONS AND REPORTS

(Revised 03/13)

REPORT NO. 1 Form 571B (REV. 3/10)

**Report of Accruals to Controller's Accounts**  
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Document No.	Fund	Agency	Fund (name and number)		AMOUNT	D
C C Y Y M M D D			GENERAL FUND (0001)			
			ENCUMBRANCES	ACCOUNT		
<b>ACCOUNT TITLE</b>						
DUE FROM OTHER GOVERNMENTAL ENTITIES						
				1 5 9 0	1,185.00	D
PROVISION FOR DEFERRED RECEIVABLES (CREDIT BAL.)						
				① 1 6 0 0 0 1 3 1 9	920,278.57	C
EXPENSE ADVANCES						
				1 7 1 0	7,263.10	D
ACCOUNTS PAYABLE						
			④ 1,368,724.70	3 0 1 0	2,823,618.29	C
CLAIMS FILED						
				3 0 2 0	311,448.99	C
DUE TO OTHER FUNDS						
				② 3 1 1 4 0 0 4 4	352,526.31	C
DUE TO OTHER APPROPRIATIONS						
				③ 3 1 1 5 4 2 6 0	10,839,098.80	C
DUE TO LOCAL GOVERNMENT						
				3 2 2 0		
REVENUE COLLECTED IN ADVANCE						
				3 4 1 0		
REIMBURSEMENTS COLLECTED IN ADVANCE						
				3 4 2 0	120,436.00	C
UNCLEARED COLLECTIONS						
				3 7 3 0	193,805.48	C
PREPAYMENTS TO ARCHITECTURE REVOLVING FUND						
				1 7 3 0 0 6 0 2	28,000.00	D
RESERVE FOR ARCHITECTURE REVOLVING FUND						
				5 3 3 0 0 6 0 2	28,000.00	C
Net Debits / Credits						
			1,368,724.70		15,552,765.34	C

1/ Specify the receivable account to which this pertains.  
 2/ Specify the funds to which this pertains.  
 3/ Specify the fund to which this pertains.  
 4/ Must be equal to the encumbrance debits and credits shown for the appropriation accounts (not including reimbursements) on Form 571-C

ORIGINAL - State Controller's Office, Division of Accounting and Reporting

**7952 Illustration 2**

# SAM—RECONCILIATIONS AND REPORTS

(Revised 06/09)

ACCOUNT DESCRIPTION	D/C	FY	M	REE	CA	EG	EL	COM	ISK	I	SFUND	B	ACCI	ACCUAL AMOUNT	D/C
FORM 571-C (4/97) CONTROLLER'S USE ONLY DOCUMENT NO. _____ FUND: 0001000 GENERAL FUND AGENCY: Agency (6555)															
DATE: _____ STATE CONTROLLER'S OFFICE REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS JUNE 30, 20__															
														① ② **ENTER**	③
														ENCUMBRANCE	ACCUAL AMOUNT
A-AIR QUALITY STANDARDS		2008		001	10						D			① 1,267,070.53	2,652,800.26
B-AIR QUALITY CONTROL		2008		001	20						D			① 88,487.87	1,123,686.76
C-STATE ADMINISTRATION		2008		001	30	01					D			① 135,583.00	619,920.75
D-STATE ADMINISTRATION-DISTRIB		2008		001	30	02					D			① 135,583.00	619,920.75
CALSTARS CLEARING ACCOUNT		2008		001	99						D			② 90,250.00	1,586,654.71
E-REIMBURSEMENTS		2008		001	90						F			② 90,250.00	2,950,135.81
REVOLVING FUND ADVANCE		2008		001	97						D			② 90,250.00	100,000.00
AIR QUALITY STANDARDS		2008		501	10						D			① 13,166.30	8,304,300.00
A-AIR QUALITY STANDARDS		2007		001	10						D			① 13,166.30	18,778.59
B-AIR QUALITY CONTROL		2007		001	20						D				
D-STATE ADMINISTRATION		2007		001	30	01					D				
E-STATE ADMINISTRATION-DISTRIB		2007		001	30	02					D				
CALSTARS CLEARING ACCOUNT		2007		001	99						D			② 36,592.35	36,592.35
F-REIMBURSEMENTS		2007		001	90						F			② 123,789.76	123,789.76
MISCELLANEOUS REVENUE		2008									R	161400		② 1,075.00	1,075.00
REFUNDS TO REVERTED APPNS		2007									R	500000			
NET DEBITS/CREDITS														1,278,474.70	7,374,502.68

1/ Amounts, in aggregate (not including reimbursements, "CA" 90), must equal encumbrance credit amount for GL 3010 on Form 571B  
 2/ Reimbursement amounts, in aggregate, must equal encumbrance debit amount for the respective GLA on Form 571A  
 3/ The debits and credits are reversed on the Accrual Worksheet.

**7952 Illustration 3**