**7952 Illustration 1**

(Revised 06/2025)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | **REPORT NO. 1 Form 571 A** | | | |  | | | **Report of Accruals to Controller's Accounts**  June 30, 20XX | | | | | | | | |  |  |  | |
|  | |  | | |  |  |  |  | |  | |  |  |  | | | | |
|  | | Agency Number | Agency Name | | | | | | Fund Number | Fund Name | | |  | |  | |  |  | | | |
|  | | **5555** | **Agency** | | | | | | **1234** | **Training Fund** | | | | | | |  |  | | | |
|  | | Name of Contact Person, Title | | | | | | | Telephone Number | Email Address | | | | | | |  |  | | | |
|  | | **Jane Smith, Accounting Administrator** | | | | | | | **916-555-0000** | **JSmith@Agency.ca.gov** | | | | | | |  |  | | | |
|  | |  |  | | | |
|  | | **Encumbrances Debit = Credit?** | | | | | | |  | **Amount Debit = Credit?** | | | |  | |  |  |  | | | |
|  | | **ACCOUNT TITLE** | | | | | | | **ENCUMBRANCES** | **D**  **C** | **ACCOUNT** | | | **AMOUNT** | | **D**  **C** |  |  | | | | |
|  | | GENERAL CASH | | | | | | |  |  | 1110 |  | | 215,599.78 | | D |  |  | | | | |
|  | | REVOLVING FUND CASH | | | | | | |  |  | 1130 |  | | 79,799.46 | | D |  |  | | | | |
|  | | CASH ON HAND | | | | | | |  |  | 1190 |  | | 2,850.00 | | D |  |  | | | | |
|  | | ACCOUNTS RECEIVABLE–ABATEMENTS | | | | | | |  |  | 1311 |  | | 10,311.29 | | D |  |  | | | | |
|  | | ACCOUNTS RECEIVABLE–REIMBURSEMENTS | | | | | | |  |  | 1312 |  | | 105,666.78 | | D |  |  | | | | |
|  | | ACCOUNTS RECEIVABLE–REVENUE | | | | | | |  |  | 1313 |  | |  | |  |  |  | | | | |
|  | | ACCOUNTS RECEIVABLE–DISHONORED CHECKS | | | | | | |  |  | 1315 |  | | 2,364.00 | | D |  |  | | | | |
|  | | ACCOUNTS RECEIVABLE–OTHER | | | | | | |  |  | 1319 |  | | 94,500.52 | | D |  |  | | | | |
|  | | CONTINGENT RECEIVABLE | | | | | | |  |  | 1380 |  | | 383,091.67 | | D |  |  | | | | |
|  | | DUE FROM OTHER FUNDS | | | | | | |  |  | a/1410 | 0046 | | 1,552.50 | | D |  |  | | | | |
|  | | DUE FROM OTHER APPROPRIATIONS | | | | | | | 90,250.00 | D | b/1420 | 4321 | | 11,278,371.13 | | D |  |  | | | | |
|  | | PROVISION FOR DEFERRED RECEIVABLES | | | | | | |  |  | 1600 | c/01315 | | 2,364.00 | | C |  |  | | | | |
|  | | EXPENSE ADVANCES | | | | | | |  |  | 1710 |  | | 17,000.00 | | D |  |  | | | | |
|  | | ACCOUNTS PAYABLE | | |  | | |  | 1,360,000.00 | C | 3010 |  | | 3,476,100.81 | | C |  | | | | | |
|  | | DUE TO OTHER FUNDS | | |  | | |  | 8,724.70 | C | d/3114 | 0831 | | 24,645.48 | | C |  |  | | | | | |
|  | | DUE TO OTHER APPROPRIATIONS | | | | | |  |  |  | e/3115 | 5555 | | 11,281,639.16 | | C |  |  | | | | | |
|  | | DUE TO LOCAL GOVERNMENT | | | | | |  |  |  | 3220 |  | |  | |  |  |  | | | | | |
|  | | LIABILITY FOR LOCAL SALES TAX | | | | | |  |  |  | 3230 |  | |  | |  |  |  | | | | | |
|  | | DUE TO OTHER GOVERNMENTAL ENTITIES | | | | | | |  |  | 3290 |  | | 151,499.03 | | C |  |  | | | | | |
|  | | REIMBURSEMENTS COLLECTED IN ADVANCE | | | | | | |  |  | 3420 |  | | 34,851.21 | | C |  |  | | | | | |
|  | | UNCLEARED COLLECTIONS | | | | | |  |  |  | 3730 |  | | 119,850.41 | | C |  |  | | | | | |
|  | | PREPAYMENTS TO OTHER FUNDS/APPROPRIATIONS | | | | | | |  |  | 1730 | 0602 | |  | |  |  |  | | | | | |
|  | | RESERVE FOR PREPAID ITEMS | | | | | | |  |  | 5330 | 0602 | |  | |  |  |  | | | | | |
|  | DUE FROM OTHER FUNDS | | |  | | |  | |  |  | 1410 | 0048 | | 325.00 | | D |  |  | | |
|  | DUE FROM OTHER FUNDS | | |  | | |  | |  |  | 1410 | 0100 | | 31,596.25 | | D |  |  | | |
|  | DUE FROM OTHER FUNDS | | |  | | |  | |  |  | 1410 | 0691 | | 414,546.25 | | D |  |  | | |
|  | DUE FROM OTHER FUNDS | | |  | | |  | |  |  | 1410 | 0917 | | 10,838.75 | | D |  |  | | |
|  | DUE FROM OTHER FUNDS | | |  | | |  | |  |  | 1410 | 3046 | | 51,836.25 | | D |  |  | | |
|  | DUE FROM OTHER FUNDS | | |  | | |  | |  |  | 1410 | 9737 | | 970,324.22 | | D |  |  | | |
|  | DUE FROM OTHER FUNDS | | |  | | |  | |  |  | 1410 | 9740 | | 362,518.94 | | D |  |  | | |
|  | DUE FROM OTHER GOVERNMENTAL ENTITIES | | | | | | | |  |  | 1590 |  | | 216,978.22 | | D |  |  | | |
|  | PROVISION FOR DEFERRED RECEIVABLES | | | | | | | |  |  | 1600 | 01319 | | 94,500.52 | | C |  |  | | |
|  | PROVISION FOR DEFERRED RECEIVABLES | | | | | | | |  |  | 1600 | 01380 | | 383,091.67 | | C |  |  | | |
|  | DUE TO OTHER FUNDS | | | | | |  | |  |  | 3114 | 9730 | | 236,954.83 | | C |  |  | | |
|  | DUE TO OTHER FUNDS | | | | | | | |  |  | 3114 | 9731 | | 12,118.10 | | C |  |  | | |
|  | DUE TO OTHER FUNDS | | | | | | | |  |  | 3114 | 9740 | | 233.52 | | C |  |  | | |
|  | DUE TO FEDERAL GOVERNMENT | | | | | | | |  |  | 3210 |  | | 132,561.66 | | C |  |  | | |
|  | DUE TO LOCAL GOVERNMENT | | | | | | | |  |  | 3220 |  | | 94,686.90 | | C |  |  | | |
| a/ Specify the fund to which this pertains.  b/ Specify the four-digit org code to which this pertains.  c/ Accounts Receivable GL code must be preceded by a “0”  d/ Specify the four-digit fund number to which this pertains.  e/ Specify the four-digit org code to which this pertains. | | | | | | | | | | | | | | | | | |  | | |

**7952 Illustration 2**

(Revised XX/2025)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Report of Accruals to Controller's Accounts**  June 30, 20XX  **Report No. 1 Form 571 D** | | | | | | | | | | | | | | | | | | | | |
| Agency Number | Agency Name | | | | | | | Fund Number | | | | Fund Name | | | | | | | | |
| **5555** | **Agency** | | | | | | | **1234** | | | | **Training Fund** | | | | | | | | |
| Name of Contact Person, Title | | | | | | | | Telephone Number | | | | Email Address | | | | | | | | |
| **Jane Smith, Accounting Administrator** | | | | | | | | **916 555-0000** | | | | **JSmith@Agency.ca.gov** | | | | | | | | |
| Enc Debit = Credit? |  |  | | | | | | | | | | Amount Debit = Credit? | | | |  | | |  | |
| **APPROPRIATION AND REVENUE ACCOUNT TITLES** | **ENCUMBRANCES** | **D**  **C** | **FY** | **M** | **REF/ ITEM** | **CAT** | **PGM** | **ELE** | **COMP** | **TASK** | **T** | **SOURCE**  **FUND** | **B** | **SCO** | **REVENUE/**  **OBJECT** | (2)**AMOUNT** | | | **DC** | |
| REGISTRATION | 13,166.30 | D | 2019 |  | 001 |  | 10 |  |  |  | D |  |  |  |  | 1,235,550.21 | | | D | |
| EVALUATIONS |  |  | 2019 |  | 001 |  | 20 |  |  |  | D |  |  |  |  | 130,777.97 | | | D | |
| STATE ADMINISTRATION |  |  | 2019 |  | 001 |  | 30 | 01 |  |  | D |  |  |  |  | 3,901.34 | | | D | |
| STATE ADMINISTRATION-DISTRIB |  |  | 2019 |  | 001 |  | 30 | 02 |  |  | D |  |  |  |  | 3,901.34 | | | C | |
| CLEARING ACCOUNT |  |  | 2019 |  | 001 |  | 99 |  |  |  | D |  |  |  |  | 326,353.87 | | | C | |
| REIMBURSEMENTS |  |  | 2019 |  | 001 | 90 | 10 |  |  |  | F | 1234000 |  |  |  | 440,488.14 | | | C | |
| REGISTRATION | 1,267,070.53 | D | 2020 |  | 001 |  | 10 |  |  |  | D |  |  |  |  | 12,407,805.21 | | | D | |
| EVALUATIONS | 88,487.87 | D | 2020 |  | 001 |  | 20 |  |  |  | D |  |  |  |  | 2,036,656.64 | | | D | |
| STATE ADMINISTRATION | 135,583.00 | D | 2020 |  | 001 |  | 30 | 01 |  |  | D |  |  |  |  | 2,995,632.10 | | | D | |
| STATE ADMINISTRATION-DISTRIB | 135,583.00 | C | 2020 |  | 001 |  | 30 | 02 |  |  | D |  |  |  |  | 2,995,632.10 | | | C | |
| CLEARING ACCOUNT |  |  | 2020 |  | 001 |  | 99 |  |  |  | D |  |  |  |  | 10,967,098.95 | | | C | |
| REIMBURSEMENTS | (1) 90,250.00 | C | 2020 |  | 001 | 90 | 10 |  |  |  | F | 1234000 |  |  |  | 1,109,100.00 | | | C | |
| REIMBURSEMENTS |  |  | 2020 |  | 001 | 90 | 20 |  |  |  | F | 1234000 |  |  |  | 672,500.01 | | | C | |
| REVOLVING FUND ADVANCE |  |  | 2020 |  | 001 | 97 |  |  |  |  | D |  |  |  |  | 500,000.00 | | | C | |
| MISCELLANEOUS REVENUE |  |  | 2020 |  |  |  |  |  |  |  | R |  |  |  | 161400 | 222.77 | | | C | |
| **Note:**   1. The reimbursement amounts must equal encumbrance debit amounts for the respective GL on Form 571 A. 2. The accrual amounts will agree with the Net Total Accruals Per Agency column on Report No. 2, Accrual Worksheet (opposite sign). | | | | | | | | | | | | | | | | |  |  | |  | |