**7976 Illustration 1**

(Revised 05/2025)

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| Agency/Department Name and Number  Fund Name and Number  RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER  Fiscal Year Ending June 30, 20XX | |
| Column | Description |
| Accounts | List the following accounts: appropriations, revenues, miscellaneous receipts, and statewide assessments. |
| A | Transactions per Controller. Enter from the “Expend/Revenue” column of the State Controller’s Office (SCO) Agency Reconciliation Report as of June 30, 20XX.  Enter the Revolving Fund Advance and Service Revolving Fund Advance from the “Advances” column of the SCO Agency Reconciliation Report.  Enter Statewide Assessment amounts at the bottom of the column to balance with Column P. The Statewide Assessments include:   1. Pro Rata 2. Supplemental Pension Assessment |
| B | Reverse Prior Year Adjustments to Controller’s Accounts. Enter reversal of the adjustments reported on prior year’s Report No. 3, Adjustments to Controller’s Accounts (Form 576 B). |
| C | Reverse Prior Year Accruals. Enter reversal of accruals reported on prior year’s  Report No. 1, Report of Accruals to Controller’s Accounts (Form 571 D). |
| D | Reverse Prior Year Corrections made by Controller. Enter reversal of any prior year corrections made by the SCO to Report No. 1, and/or Report No. 3. |
| E | Apply Current Year Adjustments to Controller’s Accounts. Enter the current year adjustments from Report No. 3 (Form 576 B). |
| F | Apply Current Year Accruals. Enter the current year accruals for each revenue, expenditure, reimbursement, transfer in, and transfer out account as reported on Report No. 1 (Form 571 D). |
| G | The totals of Columns A through F must equal the totals of Columns H through P for each account. |
| H - P | Transactions per Agency Accounts. Column totals for Column H through P must agree with the corresponding nominal accounts on Report No. 7, Pre-Closing Trial Balance. Exception: The sum of Appropriation Expenditures (Column J) plus Pro Rata Statewide Assessments (Column P) equal to Legacy GL 9000 on Report No. 7.  Use additional columns to identify other accounts as necessary. For information on Report No. 7, see SAM Section [7962](https://www.dgs.ca.gov/Resources/SAM/TOC/7900/7962) Illustration 1.  Fund Administrators will record and report Statewide Assessments. Amounts from the SCO journal entries for these assessments will display the charges with different organization codes (e.g., 9900 for Pro Rata and 9892 for Supplemental Pension Assessment). Enter Statewide Assessment amounts into Column P:   1. Pro Rata – Legacy GL 9000 2. Supplemental Pension Assessment – Legacy GL 9998 |