**7976 Illustration 2**

(Revised 06/2022)

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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 |
| A | Transactions per Controller - Enter from the “Expend/Revenue” column of the Controller’s Agency Reconciliation Report at June 30, 20XX.  Enter the Revolving Fund Advance and Service Revolving Fund Advance from the “Advances” column of the Controller’s Agency Reconciliation Report.  Enter Statewide Assessment amounts at the bottom of the column to balance with Columns P and Q. The assessments include assessments for:   1. Pro Rata 2. Supplemental Pension Assessment   Refer to Columns P and Q for the amounts of Statewide Assessments to input in  Column A. |
| 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 576B). |
| 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 571C and 571D). |
| D | Reverse prior year Corrections Made by Controller’s. Enter reversal of any prior year corrections made by SCO to Report No. 1, and/or Report No. 3. |
| E | Current year Adjustments to Controller’s Accounts. Enter the current year adjustments from Report No. 3 (Form 576B). |
| F | 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 571C and 571D). |
| G | The total of Columns A through F must equal the total of Columns H through O. |
| H - Q | Column totals for Column H through Q must agree with the corresponding nominal accounts (e.g., legacy 8000 and 9000), on the Year-End Report No. 7, Pre-Closing Trial Balance.  Use additional columns to identify other accounts as necessary.  See 7962 Illustration 1 for detail.  Statewide Assessments include assessments for:   1. Pro Rata 2. Supplemental Pension Assessment   Fund Administrators will record and report Statewide Assessments. Obtain amounts from the Controller’s Journal Entries for these assessments which will display the charges with different organization codes (e.g., 9900 for Pro Rata and 9892 for Supplemental Pension Assessment). |