

## SAM—RECONCILIATION AND REPORTS

### YEAR-END REPORT NO. 4 STATEMENT OF REVENUE

7956

(Revised 03/11)

At year-end, departments will prepare a final Statement of Revenue, Report No. 4. The report presents a reconciliation of current year revenue recorded by the department with revenue recorded by the SCO as of June 30.

The final Statement of Revenue will show the balances of subsidiary revenue accounts after the revenue accruals have been posted. See SAM section 8210. Some examples are listed below:

- a. Adjustments for dishonored checks and cash shortages.
- b. Revenue items cleared during July representing cash received and earned on or before June 30.
- c. July apportionment of Surplus Money Investment Fund earnings.
- d. Accrual of interest earned on investments in securities.

A sample of Report No. 4, Statement of Revenue, is shown in the [7956 Illustration](#).