

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](#).

SAM—RECONCILIATION AND REPORTS

SAM - RECONCILIATIONS AND REPORTS

(Revised 03/02)

Agency Name and Number STATEMENT OF REVENUE - REPORT NO. 4 Fund Name and Number For the period of July 1, 20 ____ to June 30, 20 ____ Of the _____ Fiscal Year			
Revenue For <u>General</u> Fund:			
CODE NO.	TITLE	DETAIL	TOTAL
0141200	Sale of documents	11,899.43	
0142500	Misc Services to the Public	22,195.72	
0161400	Miscellaneous Revenue	<u>11,219.35</u>	
	Total Revenue		<u><u>45,314.50</u></u>
RECONCILIATION OF STATE CONTROLLER'S REVENUE WITH STATEMENT OF REVENUE, JUNE 30, 20 __			
DESCRIPTION		DETAIL	TOTAL
Total Revenue per State Controller's Office Accounts			45,091.73
Reconciling Factors:			
	Accruals per Report of Accruals 1/	222.77	
	Adjustments to Controller's Accounts 2/	<u>0.00</u>	
	Total Reconciling Factors		<u>222.77</u>
Total Revenue per Statement of Revenue			<u><u>45,314.50</u></u>
I certify (or declare) under penalty of perjury that the foregoing is true and correct and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090). Subscribed and executed this ____ day of _____, 20__ at _____, California. <div style="text-align: right;"> _____ Signature of Officer _____ Type or print name of Officer _____ Title of Officer </div>			

- 1/ Current year revenue only. The amount should agree with the revenue accrual total on the Report of Accruals to Controller's Accounts, Report No. 1.
- 2/ This category should contain adjustments (other than year-end accruals) that have been recorded on the agency's books but have not been recorded on the books of the SCO. Example - A reimbursement that was erroneously recorded by the SCO as revenue, has been corrected on the agency's books. The correcting entry had not been posted by the SCO as of June 30. The amount should agree with the adjustments on the Form 576B, Adjustments to Controller's Accounts, Report No. 3.