

# Report Preparation Guide

## Year-End Report No. 4 - Statement of Revenue

### Purpose

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Report No. 4, Statement of Revenue, presents a reconciliation of **current year** revenue recorded by the agency/department with revenue recorded by the State Controller's Office (SCO) as of June 30.

Report No. 4 displays the balances of subsidiary revenue accounts after the applicable posting of revenue accruals and adjustments.

### Reference Documents

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- ★ [Chart of Accounts – Crosswalk](#) of Accounts to Legacy Accounts – Department Use (Finance, FI\$Cal Resources for Accounting web page)
- ★ Final (998) SCO/Agency Reconciliation Worksheet
- ★ [Finance Year-End Training – Presentation - Session 2, Report No. 4](#)
- ★ Job Aid FISCal.233 – Final Statement of Revenue (Year-End Report No. 4)
- ★ SAM Section [7956](#)
- ★ SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal Basis)
- ★ Report No. 1, Report of Accruals to Controller's Accounts
- ★ Report No. 3, Adjustments to Controller's Accounts
- ★ Report No. 15, Reconciliation of Agency Accounts with Transactions per State Controller
- ★ Year-End Reporting Checklist

### How to Prepare

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The Statement of Revenue is system-generated in FI\$Cal. Follow the steps in Job Aid FISCal.233 to generate the report. Below is a summary of the criteria to run the report.

#### Navigation:

Main Menu → FI\$Cal Processes → FI\$Cal Report → GL Reports → Final Statement of Revenue

**Parameters:** Fiscal Year, Accounting Period, Business Unit, and Fund Option. Click on the box "Include Adjustment Period(s)" to include the adjustment period "998" in the report.

### How to Validate

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- 1 - Review report header information, including the as of date.
- 2 - Validate the Business Unit and fund number and title. **Only current year** revenue accounts should be reported.

Prepared by Department of Finance, Fiscal Systems and Consulting Unit

8/08/2023

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## Report Preparation Guide

- 3 - Adjustment Period 998 must be included in the report.
- 4 - Revenue account numbers and titles must be in Legacy UCM values.
- 5 - Agency revenue account balances should reconcile to the SCO/Agency reconciliation worksheet.
- 6 - **“Total Revenue per State Controller’s Office Accounts”** should reconcile to the ending balances by account shown on the SCO/Agency Reconciliation Report.
- 7 - **“Accruals Per Report of Accruals”** should reconcile to Report No. 1.
- 8 - **“Adjustment to Controllers Account”** should reconcile to Report No. 3.
- 9 - **“Total Revenue Per Statement of Revenue”** should reconcile with the “Current Year Revenue” on Report No. 15.

### Important Notes/Tips

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- ★ If revenue appears to be overstated or incorrect on Report No. 4, please review revenue transactions and journals to ensure that the correct Commitment Control Amount Type was selected. For example, during the year, agencies/departments should reclassify any SMIF interest revenue journals with the department level ChartFields that were interfaced by SCO into the GL Module and select “Actuals, Recognize and Collect”.
- If this Commitment Control Amount Type was not selected, Total Actual Revenue per Fund in the top section of the Report No. 4 will not reconcile with the Total Revenue Per State Controller’s Office on the bottom section in the Report No. 4.
- ★ When posting SMIF revenue accruals (A-6 Entry), keep the Commitment Control Amount Type default button as “Actuals and Recognized”. Accruals do not represent revenues collected.
  - ★ SCO only requires receipt source 1xxxxx for Governmental Cost Funds and source 2xxxxx for Bond Funds reported on Report No. 4. No other receipt sources are included on Report No. 4.
  - ★ The revenue per the agency’s records should agree with the revenues reported to Finance for inclusion in the Governor’s Budget.
  - ★ SCO will refer to Report No. 4 to obtain additional information that may help resolve any Report No. 1 and/or 3 discrepancies.

## Report Preparation Guide

For illustration purposes, below is Report No. 4 and the Final (998) SCO/Agency Reconciliation Worksheet sample.

<b>REPORT 4 - YEAR END STATEMENT OF REVENUE</b>			
Department of Training - 1234			
Fund 4321			
Fiscal Year 20XX-XX			
As of 06/30/20XX			
<b>Business Unit :</b> 1234 - Department of Training		<b>Report ID :</b>	RPTGL065
<b>Fund :</b> 4321 - Training Support Fund		<b>Run Date :</b>	8/20/20XX
<b>Subfund:</b>		<b>Run Time :</b>	16:40:28
<b>Enactment Year 20XX</b>		<b>Adjustment Period :</b>	998

  

<u>Account</u>	<u>Description</u>	<u>Actual Revenues</u>	<u>Total</u>
161400	Miscellaneous Revenue	1,110.46	
163000	Settlements - Other	606,318.60	
164900	Donations	3,500.00	
<b>*Total Fund</b>	4321		610,929.06

  

RECONCILIATION OF STATE CONTROLLERS REVENUE WITH STATEMENT OF REVENUE, JUN, 30, 20XX

TOTAL REVENUE PER STATE CONTROLLERS OFFICE ACCOUNTS	<b>6</b> 610,729.06
RECONCILING FACTORS:	
ACCRUALS PER REPORT OF ACCRUALS	<b>7</b> 200.00
ADJUSTMENT TO CONTROLLERS ACCOUNTS	<b>8</b> 200.00
TOTAL REVENUE PER STATEMENT OF REVENUE	<b>9</b> 610,929.06

SCO/AGENCY RECONCILIATION WORKSHEET FUND: 4321 - TRAINING SUPPORT FUND Period (Final - BLL - Include Encumbrance Reclass) As of June 30, 20XX	ACCT		20XX	20XX	20XX	20XX	TOTAL
	TITLE		Escheat	Misc	Settlements/	Donations	
	UCM	COA	REVENUE	REVENUE	Judgements		Fund Appn
			4171400	4172500	4173500	4171300	
			161000	161400	163000	164900	
<b>Balance per SCO "tab run" (same sign)</b>			0.00	(910.46)	(606,318.60)	(3,500.00)	<b>(610,729.06)</b>
<b>Balances per Fi\$CAL Agency Recon Report:</b>							
<b>Receivables:</b>							
Accounts Receivable - Revenue	1313	1200000					0.00
Due from Other Funds	1410	1240000					
Due from Other Appropriations	1420	1240100		(200.00)			(200.00)
Expense Advance	1710	1301100					
<b>SCO ADJUSTED BALANCE</b>			0.00	(1,110.46)	(606,318.60)	(3,500.00)	<b>(610,929.06)</b>
<b>Bal Per Fi\$CAL ("D" opposite sign, "F" same sign)</b>		DATE	0.00	(1,110.46)	(606,318.60)	(3,500.00)	<b>(610,929.06)</b>
<b>Adjustments to Fi\$Cal:</b>							
<b>Fi\$CAL ADJUSTED BALANCE</b>			0.00	(1,110.46)	(606,318.60)	(3,500.00)	<b>(610,929.06)</b>
							<b>5</b>
							<b>9</b>

Prepared by Department of Finance, Fiscal Systems and Consulting Unit

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For illustration purposes, below is a Report No. 4 and Report No. 1 (Form 571D) sample.

<b>REPORT 4 - YEAR END STATEMENT OF REVENUE</b>			
Department of Training - 1234			
Fund 4321			
Fiscal Year 20XX-XX			
As of 06/30/20XX			
<b>Business Unit :</b>	1234 - Department of Training	<b>Report ID :</b>	RPTGL065
<b>Fund :</b>	4321 - Training Support Fund	<b>Run Date :</b>	8/20/20XX
<b>Subfund:</b>		<b>Run Time :</b>	16:40:28
<b>Enactment Year</b>	20XX	<b>Adjustment Period :</b>	998

  

<u>Account</u>	<u>Description</u>	<u>Actual Revenues</u>	<u>Total</u>
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<b>*Total Fund</b>	<b>4321</b>		<b>610,929.06</b>

  

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TOTAL REVENUE PER STATEMENT OF REVENUE	<b>9</b>	<u>610,929.06</u>

<b>REPORT NO. 1 Form 571 D</b>												<b>Report of Accruals to Controller's Accounts</b>			
Version 1.11.23.1												June 30, 20XX			
Check here for Revision <input type="checkbox"/>															
Agency Number		Agency Name				Fund Number		Fund Name							
1234		Department of Training				4321		Training Support Fund							
Name of Contact Person, Title						Telephone Number		Email Address							
U.R. Dunne, Accounting Administrator						(916)123-4567		UR.Dunne@training.ca.gov							

  

APPROPRIATION AND REVENUE ACCOUNT TITLES	ENCUMBRANCES	D C	FY	M	REF/ ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B	S C O	REVENUE/ OBJECT	AMOUNT	D C
ESCHEAT-CHECKS, WARRANTS			20CY								R				0161000		
MISCELLANEOUS REVENUE			20CY								R				0161400	200.00	C
SETTLEMENTS/JUDGEMENTS			20CY								R				0163000		
ESCHEAT-CHECKS, WARRANTS			20PY								R				0161000		
REFUNDS TO REVERTED APPROPNS			20PY								R				0500000		

## Report Preparation Guide

For illustration purposes, below is a Report No. 4 and Report No. 15 sample.

<b>REPORT 4 - YEAR END STATEMENT OF REVENUE</b>			
Department of Training - 1234			
Fund 4321			
Fiscal Year 20XX-XX			
As of 06/30/20XX			
<b>Business Unit :</b>	1234 - Department of Training	<b>Report ID :</b>	RPTGL065
<b>Fund :</b>	4321 - Training Support Fund	<b>Run Date :</b>	8/20/20XX
<b>Subfund:</b>		<b>Run Time :</b>	16:40:28
<b>Enactment Year</b>	20XX	<b>Adjustment Period :</b>	998

  

<u>Account</u>	<u>Description</u>	<u>Actual Revenues</u>	<u>Total</u>
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RECONCILING FACTORS:	
ACCRUALS PER REPORT OF ACCRUALS	200.00
ADJUSTMENT TO CONTROLLERS ACCOUNTS	200.00
TOTAL REVENUE PER STATEMENT OF REVENUE	610,929.06

AGENCY 1234 - DEPARTMENT OF TRAINING							
FUND 4321 - TRAINING SUPPORT FUND							
RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER							
FISCAL YEAR ENDING JUNE 30, 20XX							
Appropriations	Apply Current Year			Transactions per Agency Accounts			
	Adjustments To SCO Accounts	Accruals	TOTAL	Approp. Expend (9000)	Reimbursements (8100)	Revenue (8000)	Refunds to Reverted Approp (9891)
	(E)	(F)	(G)	(H)	(I)	(J)	(K)
<b>Revenue 20XX/XX CY - Current Year</b>							
161000, Escheat, Checks, Warrants			-				
161400, Miscellaneous Revenue		(200.00)	(1,110.46)			(1,110.46)	
163000, Settlements/Judgements			(606,318.60)			(606,318.60)	
164900, Donations			(3,500.00)			(3,500.00)	
<b>TOTAL</b>	-	(200.00)	(610,929.06)	-	-	(610,929.06)	-