

Purpose

The Year-End Report No. 4, Statement of Revenue, presents a reconciliation of current year revenue recorded by the department with revenue recorded in the accounts maintained by the State Controller's Office (SCO) as of June 30.

FI\$Cal departments shall submit a current year, system-generated PDF Report No. 4 in the Governmental Cost Funds and Bond Funds' year-end financial reports package submission to SCO.

Reference Documents

- SAM Section [7956](#)
- 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
- Final (998) SCO/Agency Reconciliation Worksheet
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal Basis)
- Year-End Financial Reports Checklist

How to Prepare

To generate the report, follow the steps in Job Aid FISCAL.233 – Year End Report 4 - Final Statement of Revenue. Below is a summary of the criteria for running the report.

- **Navigation:** Main Menu → FI\$Cal Processes → FI\$Cal Report → GL Reports → Final Statement of Revenue
- **Fiscal Year (20XX) and Accounting Period (12)**
- **Report Request Parameters:** Business Unit, Enactment Year (20XX), Fund Option (Specific), and select Include Adjustment Periods
- **Fund Options:** From Fund Code (Fund Number)
- **Process Scheduler Request:** Description (Final Statement of Revenue), Process Name (ZZ_GL_FINREV), and Format (PDF)

Samples of Report No. 4 Governmental Cost Fund and SCO/Agency Reconciliation Worksheet are shown in the illustrations below:

[Illustration 1 - Governmental/General Fund \(Current Year Revenue\)](#)

[Illustration 2 - Final \(998\) SCO/Agency Reconciliation Worksheet](#)

**Report Preparation Guide
Year-End Report No. 4 – Statement of Revenue**

Illustration 1 - Governmental/General Fund (Current Year Revenue)

<p>REPORT 4 - YEAR END STATEMENT OF REVENUE Department of Training - 1234 Fund 0001 Fiscal Year 20XX-XX As of 06/30/20XX</p>

Business Unit : 1234 - Department of Training
Fund : 0001 - General Fund
Subfund: 2
Enactment Year 20CY

Report ID : RPTGL065
Run Date : 08/15/20XX
Run Time : 10:39:02
Adjustment Period : 998

<u>Account</u>	<u>Description</u>	<u>Balance</u>	<u>Total</u>
161000	Escheat-Uncla Ck/Warr/Bond/Cou	1,030.60	
161400	Miscellaneous Revenue	3,339.96	
*Total Revenue	0001		4,370.56

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

TOTAL REVENUE PER STATE CONTROLLERS OFFICE	6	<u>3,320.56</u>
RECONCILING FACTORS:		
ACCRUALS PER REPORT OF ACCRUALS	7	<u>1,050.00</u>
ADJUSTMENT TO CONTROLLERS ACCOUNTS	8	<u>1,050.00</u>
TOTAL REVENUE PER STATEMENT OF REVENUE	9	<u>4,370.56</u>

**Report Preparation Guide
Year-End Report No. 4 – Statement of Revenue**

Illustration 2 - Final (998) SCO/Agency Reconciliation Worksheet

SCO/AGENCY RECONCILIATION WORKSHEET	ACCT TITLE	Prior Year(s) Revenue		Current Year Revenue		TOTAL Appropriations
		20PY Escheat-Checks, Warrants 4171400 R.0161000	20PY Miscellaneous Revenue 4172500 R.0161000	20CY Escheat-Checks, Warrants 4171400 R.0161000	20CY Miscellaneous Revenue 4172500 R.0161000	
FUND: 0001 - (GENERAL FUND) FY 20XX-XX As of 06/30/20XX - PERIOD 998 BUDLEGAL						
Balance per SCO Agency Reconciliation Report		1,370.39	(3,000.00)	(1,030.60)	6 (2,289.96)	(4,950.17)
Current Year Accruals				(3,320.56)		
Receivables: (Enter GL Account Name & Number)						
Accounts Receivable - Revenue (GL 1313)	1200000		(2,000.00)		7 (1,050.00)	(3,050.00)
Due from Other Funds (GL 1410)	1240000					
Due from Other Appropriations (GL 1420)	1240100					
Other Accrual Adjustments:				(4,370.56)		
Prior Year Accrual Reversal			3,000.00	(3,000.00)		3,000.00
SCO ADJUSTED BALANCE		1,370.39	(2,000.00)	(1,030.60)	9 (3,339.96)	(5,000.17)
Balance per Department's Records		1,370.39	(2,000.00)	(1,030.60)	5 (3,339.96)	(5,000.17)
Adjustments to FiSCal:				(4,370.56)		
DEPARTMENT'S ADJUSTED BALANCE		1,370.39	(2,000.00)	(1,030.60)	(3,339.96)	(5,000.17)

Report Preparation Guide Year-End Report No. 4 – Statement of Revenue

How to Validate

The references below correspond to the numbered fields on Illustrations 1 and 2.

1	Review the report header information. The 'As of Date' must be June 30, 20XX.
2	Validate the business unit, department name, fund number, fund title, and enactment year.
3	Report ID (RPTGL065) and Adjustment Period (998).
4	The 'Account' must be in the Uniform Codes Manual, Legacy Receipt Codes (Revenue Source 1XXXXX for Governmental Cost Funds and Operating Revenue Source 2XXXXX for Bond Funds).
5	The 'Balance' for each revenue account agrees with the current year's revenue on the Final (998) SCO/Agency Reconciliation Worksheet, Balance per Department's Record line.
6	'Total Revenue per State Controller's Office Accounts' agrees with the current year's revenue on the Final (998) SCO/Agency Reconciliation Worksheet, Balance Per SCO/Agency Reconciliation Report line and Report No. 15, Transaction Per State Controller, current year revenue ending balances as of June 30.
7	'Accruals Per Report of Accruals' agrees with the current year's revenue on the Final (998) Agency Reconciliation Worksheet.
8	'Adjustments to Controller's Accounts' agrees with Report No. 3 (576B).
9	'Total Revenue Per Statement of Revenue' agrees with the current year's revenue on the Final (998) Agency Reconciliation Worksheet, SCO Adjusted Balance line and Report No. 15, Transactions per Agency Accounts, Revenue (GL 8000) column.

Report Preparation Guide
Year-End Report No. 4 – Statement of Revenue

Important Notes/Tips

- During the year, when reclassifying the SCO legacy transaction interface in the General Ledger (GL) Module for Notice of Cancelled Warrant (TC-33) to the department ChartFields values, ensure the Commitment Control Amount Type 'Actuals, Recognize and Collect' is selected.
- Accounts payable vouchers for revenue refund and escheat revenue account pending SCO approval and payment as of June 30th are not calculated in Report No. 4, Accrual Per Report of Accruals line. Record these two adjusting entries in period 998 within the GL Module at year-end. Use the auto-reverse function to reverse both entries in the new fiscal year.

Entry 1. Commitment Control Type (Actual, Recognized, and Collected):

Debit 2000100 Accrued Payable
Credit 41XXXXX Revenue

AND

Entry 2. Commitment Control Type (Actual and Recognized):

Debit 41XXXXX Revenue
Credit 2000100 Accrued Payable

- When posting the year-end (YE) A-6 Accrue Interest Earnings From Surplus Money Investment Fund and Condemnation, the Commitment Control Amount Type should be 'Actuals and Recognized.' Accruals do not represent revenues collected. See YE – A-6 Accrue Interest Earnings From Surplus Money Investment Fund and Condemnation Deposits Fund
- The revenue per the department's records must agree with the revenues reported to Finance on the Supplemental Schedule of Revenues and Transfers (Schedule 10R) for inclusion in the Governor's Budget. Information on Schedule 10R is available on the Finance website at <https://dof.ca.gov/budget/budgeting-and-accounting-relationship>.
- SCO will refer to Report No. 4 to obtain additional information that may help resolve any discrepancies in Report Nos. 1 and 3.