

E. AGENCY SIGN - OFF AND RECONCILIATION FISCAL YEAR 2015 REVENUE TO REV SMA-001 PRIOR YEAR RECEIVABLES TO REV PYA-001 AS OF JUNE 30, 2015 ADVANCES TO AGO ADV-001 AS OF JUNE 30, 2015

(Revenue Monitor Contact List is located on page 37)

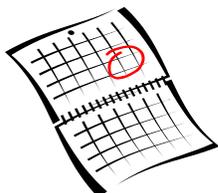
Sabrina Chow, Unit Chief, Revenue Monitor Unit

E-mail: revenue@comptroller.nyc.gov

Phone: 212/669-7440

Room 200 South

Critical Dates



- **July 31, 2015** – Submit Fiscal Year 2015 Month 12 Revenue Reconciliation and Receivable Status Reports
- **September 4, 2015** – Distribution of FMS Accounting Month 13 REV SMA-001 and REV PYA-001 reports and certification letter
- **September 18, 2015** – Submit Fiscal Year 2015 Month 13 Revenue Reconciliation and Receivable Status Reports and return Certification Letter

Introduction

Revenue information published in the New York City's financial statements is based upon the documents processed in FMS Accounting. Monthly and year end reconciliations of Agency records within FMS Accounting will assure revenue numbers are correct.

The FMS Accounting REV SMA-001, REV PYA-001 and AGO ADV-001 reports should be used to facilitate the final review of your Agencies Fiscal Year 2015 revenue, receivable and advance totals. The accompanying certification statement must be signed by the Agency fiscal officer indicating agreement with the report numbers and returned to your Agency Revenue Monitor (see page 37) by September 18, 2015. Any adjustments should be submitted along with the signed certification statement.

The Comptroller's Office must receive your Month 12 REV SMA-001 reconciliation and REV PYA-001 status reports by July 31, 2015. The Fiscal Year 2015 month 12 closes July 10; the FMS Accounting reports should be available by July 13th, allowing approximately two weeks to prepare your submission.

No report pick up is necessary for the Month 12 reconciliation and status but if you need a report we can provide one via email. **WARNING!!**—The Month 13 reconciliation and status with only a two week turn around will be much more difficult to complete if the Month 12 reconciliation has not been done.

The Comptroller's Office must receive your Month 13 REV SMA-001 reconciliation and REV PYA-001 status reports by September 18, 2015. The last day to enter month 13 transactions for Fiscal Year 2015 is September 18, 2015. The FMS Accounting REV SMA-001 and REV PYA-001 reports through Month 13 and an accompanying certification letter will be emailed on September 4, 2015 from the Revenue Monitoring Unit allowing just two weeks for preparing your submission.

The Comptroller's Office will be distributing via email the **Month 13** REVPYA-001 report for the Capital Fund on September 4, 2015. The status of the receivables listed should be provided on the REVPYA-001 report itself in the column entitled Status. The **Month 13** Capital Fund REVPYA-001 reports must be submitted to the Comptroller's Office by **September 18, 2015**. The Capital Fund receivable status reports should be submitted via email to [your agency's revenue monitor](#). ([Contact information for your revenue monitors is located on page 37](#))



NOTE:

Open grant receivables and unapplied deferred revenues (advances) have been a problem in prior fiscal years due to lags in applying cash to open invoice documents. Every effort should be made to apply open advances during the year-end closing process. **Old open advances not explained in the status reports will be moved to Fiscal Year 2015 miscellaneous revenue.** The year-end status report should include explanations for any advances aged over sixty days.

**RECONCILIATION OF CASH BASIS REVENUE AS OF
JUNE 30, 2015**

AGENCY NAME: AGENCY CODE: BUDGET CODE NAME: BUDGET CODE NO.: REVENUE SOURCE NAME: REVENUE SOURCE NO.: MONTH: 12 (JUNE 2015)
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	MONTHLY	YTD
BALANCE PER FMS ACCOUNTING (Accounting Period 12) REV SMA-001:	A	
ADD: DEPOSITS-IN-TRANSIT *	B	
ADD OR SUBTRACT OTHER PENDING ADJUSTMENTS *:	C	
ADJUSTED BALANCE PER FMS ACCOUNTING:	D	
BALANCE PER AGENCY BOOKS:	E	

DATE:	F
AUTHORIZED INDIVIDUAL:	G
SIGNATURE:	G
TITLE:	H
ADDRESS:	I
TELEPHONE:	J
E-MAIL ADDRESS:	K

NOTE: IF YOU HAVE ANY QUESTIONS, CALL YOUR COMPTROLLER'S REVENUE MONITOR (see page 37)

* ATTACH SCHEDULE IF NECESSARY

**THIS FORM CAN BE DOWNLOADED FROM THE COMPTROLLER'S WEBSITE, COMPLETED AND RETURNED
ELECTRONICALLY.**

RECONCILIATION OF CASH BASIS REVENUES

<u>Letter</u>	<u>Explanation</u>
A	The total revenue earned for the Agency, budget code and revenue source per FMS Accounting report.
B	Revenue collected by an Agency by June 30 th or prior but deposited July 1 st or later. These deposits now require a Cash Transfer Journal Entry (J2D) to transfer the revenue back to Fiscal Year 2015.
C	Deposits made June 30 th or prior which are still on the FMS Accounting Document Catalog or have been misapplied. Contact appropriate monitor in the Revenue Monitoring Unit with document number, deposit date and amounts so that research can begin.
D & E	The adjusted balance should now equal the Agency's records.
F	Date reconciliation was prepared.
G	Print name and sign.
H	Title of "G".
I	Address of "G".
J	Telephone number.
K	E-mail address of "G".

Reconciliations should include all the information needed to research missing items (copy of bank deposit tickets with deposit date and Agency CRE document with CRE number & codes to credit).

**REVENUE, RECEIVABLES, AND ADVANCES AS OF
JUNE 30, 2015**

FMS ACCOUNTING REVENUE STRUCTURE:	AGENCY NAME/CODE	BUDGET CODE	REVENUE SOURCE

GRANT/PROGRAM NAME:	
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<p><u>REVENUE</u> FISCAL YEAR-TO-DATE REVENUE RECOGNIZED PER FMS ACCOUNTING (REV SMA-001 REPORT OR BQ93LV1 INQUIRY SCREEN FOR GENERAL FUND)</p> <p>ADD: RE's OR URE's IN TRANSIT *</p> <p>ADD: RE OR URE INCREASES *</p> <p>LESS: RE OR URE DECREASES *</p> <p>ADJUSTED REVENUE RECOGNIZED BY FMS ACCOUNTING (FORMULA)</p> <p>REVENUE EARNED PER AGENCY RECORDS **</p> <p><u>RECEIVABLES</u> BALANCES PER FMS ACCOUNTING REPORT AGOURE-001 (URE's) *</p> <p>BALANCES PER FMS ACCOUNTING REPORT AGORCV-001 (RE's) *</p> <p>TOTAL RECEIVABLE PER FMS ACCOUNTING (FORMULA)</p> <p>RECEIVABLE PER AGENCY RECORDS ** (AS OF REPORT DATE)</p> <p><u>ADVANCES</u> BALANCES PER FMS ACCOUNTING REPORT AGOADV-001 (CREs UNAPPLIED)</p> <p>ADVANCE BALANCE PER AGENCY RECORDS ** (AS OF REPORT DATE)</p>		A
	B	
	C	
	D	
	A + B + C + D =	E \$ (FORMULA)
		F
	G	
	H	
	G + H =	I \$ (FORMULA)
		J
		K
	L	

DATE:	M	
AUTHORIZED INDIVIDUAL:	N	
SIGNATURE:	O	
TITLE:	P	
ADDRESS:	Q	
TELEPHONE:	R	
E-MAIL ADDRESS:	S	

NOTE: IF YOU HAVE ANY QUESTIONS, CALL YOUR COMPTROLLER'S REVENUE MONITOR

* ATTACH LIST OF DOCUMENTS

** ATTACH SCHEDULE RECONCILING DIFFERENCES BETWEEN AGENCY RECORDS AND FMS ACCOUNTING.

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ELECTRONICALLY.**

RECONCILIATION OF ACCRUAL BASIS REVENUES

<u>Letter</u>	<u>Explanation</u>
A	The total revenue earned for the Agency, budget code and revenue source per FMS Accounting report.
B	Revenue Invoices (RE) which were prepared but not entered into the FMS Accounting system.
C	Invoices which are being held in error on suspense on the Document Catalog, and therefore, not accepted into the system.
D	Invoices that are to be decreased or cancelled.
E	Adjusted Balance per FMS Accounting report.
F	Earned Revenue per Agency records.
G	Balances for revenue source per FMS Accounting AGOURE-001-Total Unbilled.
H	Total for balances of FMS Accounting AGORCV-001-Total Billed.
I	Total receivables per Agency records.
J	Receivable Balance per Agency records (G+H).
K	Balance of advances for revenue source per FMS Accounting AGOADV-001.
L	Balance of advances per Agency records.
M	Date this report is being submitted.
N	Name of individual authorized to submit this report (print name).
O	Signature of individual in letter "N".
P	Title of individual in letter "N".
Q	Address of individual in letter "N".
R	Telephone of individual in letter "N".
S	E-mail address of individual in letter "N".

STATUS REPORT EXAMPLE

REPORT OF AGENCY ACTIVITY FOR BFY 2014 AND OLDER RECEIVABLES AS OF JUNE 30, 2015

For each item on the REVPYA-001 report for BFY 2014 or earlier, please explain your Agencies activity in 2015, using the illustrative sample below:

BFY	AGCY	BUDCO	REVSRC	BILLED
2014	002	0421	29978	\$381,004
STATUS= STILL A GOOD RECEIVABLE (COLLECTIBLE)				
ACTIVITY= Grantor said on 6/15/15 in a telephone conversation that the audit is now complete and payment is expected in September 2015.				

COMPTROLLER'S OFFICE REVENUE MONITORS CONTACT LIST

DANIEL NETTEY
dnettey@comptroller.nyc.gov
212-669-8060

002 NYC MAYORALTY
003 BOARD OF ELECTIONS
004 CAMPAIGN FINANCE BOARD
025 NYC LAW DEPARTMENT
040 NYC DEPARTMENT OF EDUCATION
042 CITY UNIVERSITY OF NEW YORK (CUNY)
054 CIVILIAN COMPLAINT REVIEW BOARD
057 NYC FIRE DEPARTMENT
069 NYC DEPARTMENT OF SOCIAL SERVICES
127 NYC FINANCIAL INFORMATION SERVICES AGENCY (FISA)
312 NYC CONFLICTS OF INTEREST BOARD
313 NYC OFFICE OF COLLECTIVE BARGAINING
341 MANHATTAN COMMUNITY BOARD #1
342 MANHATTAN COMMUNITY BOARD #2
343 MANHATTAN COMMUNITY BOARD #3
344 MANHATTAN COMMUNITY BOARD #4
345 MANHATTAN COMMUNITY BOARD #5
346 MANHATTAN COMMUNITY BOARD #6
347 MANHATTAN COMMUNITY BOARD #7
348 MANHATTAN COMMUNITY BOARD #8
349 MANHATTAN COMMUNITY BOARD #9
350 MANHATTAN COMMUNITY BOARD #10
351 MANHATTAN COMMUNITY BOARD #11
352 MANHATTAN COMMUNITY BOARD #12
381 BRONX COMMUNITY BOARD #1
382 BRONX COMMUNITY BOARD #2
383 BRONX COMMUNITY BOARD #3
384 BRONX COMMUNITY BOARD #4
385 BRONX COMMUNITY BOARD #5
386 BRONX COMMUNITY BOARD #6
387 BRONX COMMUNITY BOARD #7
388 BRONX COMMUNITY BOARD #8
389 BRONX COMMUNITY BOARD #9
390 BRONX COMMUNITY BOARD #10
391 BRONX COMMUNITY BOARD #11
392 BRONX COMMUNITY BOARD #12
431 QUEENS COMMUNITY BOARD #1
432 QUEENS COMMUNITY BOARD #2
433 QUEENS COMMUNITY BOARD #3
434 QUEENS COMMUNITY BOARD #4
435 QUEENS COMMUNITY BOARD #5
436 QUEENS COMMUNITY BOARD #6
437 QUEENS COMMUNITY BOARD #7
438 QUEENS COMMUNITY BOARD #8
439 QUEENS COMMUNITY BOARD #9

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440 QUEENS COMMUNITY BOARD #10
441 QUEENS COMMUNITY BOARD #11
442 QUEENS COMMUNITY BOARD #12
443 QUEENS COMMUNITY BOARD #13
444 QUEENS COMMUNITY BOARD #14
471 BROOKLYN COMMUNITY BOARD #1
472 BROOKLYN COMMUNITY BOARD #2
473 BROOKLYN COMMUNITY BOARD #3
474 BROOKLYN COMMUNITY BOARD #4
475 BROOKLYN COMMUNITY BOARD #5
476 BROOKLYN COMMUNITY BOARD #6
477 BROOKLYN COMMUNITY BOARD #7
478 BROOKLYN COMMUNITY BOARD #8
479 BROOKLYN COMMUNITY BOARD #9
480 BROOKLYN COMMUNITY BOARD #10
481 BROOKLYN COMMUNITY BOARD #11
482 BROOKLYN COMMUNITY BOARD #12
483 BROOKLYN COMMUNITY BOARD #13
484 BROOKLYN COMMUNITY BOARD #14
485 BROOKLYN COMMUNITY BOARD #15
486 BROOKLYN COMMUNITY BOARD #16
487 BROOKLYN COMMUNITY BOARD #17
488 BROOKLYN COMMUNITY BOARD #18
491 STATEN ISLAND COMMUNITY BOARD #1
492 STATEN ISLAND COMMUNITY BOARD #2
493 STATEN ISLAND COMMUNITY BOARD #3
836 DEPARTMENT OF FINANCE
841 NYC DEPARTMENT OF TRANSPORTATION
850 NYC DEPARTMENT OF DESIGN AND CONSTRUCTION
856 NYC DEPARTMENT OF CITYWIDE ADMINISTRATIVE SERVICES

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032 NYC DEPARTMENT OF INVESTIGATION
125 NYC DEPARTMENT FOR THE AGING
126 CULTURAL AFFAIRS
130 NYC DEPARTMENT OF JUVENILE JUSTICE
136 LANDMARKS PRESERVATION COMMISSION
156 NYC TAXI AND LIMOUSINE COMMISSION
226 NYC COMMISSION OF HUMAN RIGHTS
260 DEPT OF YOUTH AND COMMUNITY DEVELOPMENT
781 NYC DEPARTMENT OF PROBATION
801 NYC DEPARTMENT OF SMALL BUSINESS SERVICES
810 NYC DEPARTMENT OF BUILDINGS
846 NYC DEPARTMENT OF PARKS AND RECREATION
858 NYC DEPT OF INFO TECHNOLOGY & TELECOMM

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941 PUBLIC ADMINISTRATOR – NEW YORK COUNTY
942 PUBLIC ADMINISTRATOR – BRONX COUNTY
943 PUBLIC ADMINISTRATOR – KINGS COUNTY
944 PUBLIC ADMINISTRATOR – QUEENS COUNTY
945 PUBLIC ADMINISTRATOR – RICHMOND COUNTY

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212-669-3563

010 MANHATTAN BOROUGH PRESIDENT
011 BRONX BOROUGH PRESIDENT
012 BROOKLYN BOROUGH PRESIDENT
013 QUEENS BOROUGH PRESIDENT
014 STATEN ISLAND BOROUGH PRESIDENT
021 OFFICE OF ADMINISTRATIVE TAX APPEALS
030 NYC DEPARTMENT OF PLANNING
068 NYC ADMINISTRATION OF CHILDREN'S SERVICES
071 NYC DEPARTMENT OF HOMELESS SERVICES
101 NYC PUBLIC ADVOCATE
103 NYC CITY CLERK
816 NYC DEPT OF HEALTH & MENTAL HYGIENE
819 HEALTH AND HOSPITALS CORP
826 NYC DEPT OF ENVIRONMENTAL PROTECTION
827 NYC DEPARTMENT OF SANITATION
860 NYC DEPARTMENT OF RECORDS AND INFORMATION SERVICES

VINCENZO LOPES
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212-669-2911

015 NYC OFFICE OF THE COMPTROLLER
017 NYC DEPARTMENT OF EMERGENCY MANAGEMENT
056 NYC POLICE DEPARTMENT
072 NYC DEPARTMENT OF CORRECTIONS
102 NYC CITY COUNCIL
131 NYC OFFICE OF PAYROLL ADMINISTRATION
806 HOUSING PRESERVATION AND DEVELOPMENT
820 OFFICE OF ADMINISTRATIVE TRIAL & APPEALS
829 NYC BUSINESS INTEGRITY COMMISSION
850 NYC DEPARTMENT OF DESIGN & CONSTRUCTION
901 DISTRICT ATTORNEY – NEW YORK COUNTY
902 DISTRICT ATTORNEY – BRONX COUNTY
903 DISTRICT ATTORNEY – KINGS COUNTY
904 DISTRICT ATTORNEY – QUEENS COUNTY
905 DISTRICT ATTORNEY – RICHMOND COUNTY
906 NYC OFFICE OF PROSECUTION SPECIAL NARCOTICS

If your Department is not listed above, feel free to contact Sabrina Chow via email
at revenue@comptroller.nyc.gov