Module 8
(UBI 252)

Year-End Close Process

March 15, 2011
9:30 AM-11:30 AM
University Plaza 201
Presenters

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- Susan Smith (Ext 3704)
  Payroll Services
  ssmith@fullerton.edu
General Overview

- Accounting Year-End Close Process
- Year-End Close Memo & Tasks
- Understanding Processing Deadlines
- Preparing for Year-End Close Activities
FY 2010-2011 Year-End Close Guidelines

http://finance.fullerton.edu/Controller/Accounting/
http://finance.fullerton.edu/Controller/AccountsPayable
http://finance.fullerton.edu/Controller/Budget
http://finance.fullerton.edu/Controller/Procurement

Memo issued by:
Brian K. Jenkins,
Associate Vice President of Finance

http://finance.fullerton.edu/AVP/
Accounting Services

- Year-End Close Overview (Legal/FIRMS/GAAP)
- Billing Requests
- Reimbursement / Deposits to University
- Expenditure Transfers, Non-Payroll
- Petty Cash
CFS - General Ledger
(Common Financial System)

ORACLE

FLCMP
Legal Close
(ACTUALS)

Sub-Systems:
- Accounts Payable (APS)
- Asset Management (AMS)
- Billing (BIS)
- Accounts Receivable (ARS)
- Requisition/Purchase Orders
- Receiving

Interfaces:
- Cashnet (CRS)
- Labor Cost Distribution (HRS)
- Campus Solutions (SFS)
- Chargebacks (RCH)

Other:
- Manual Journal Entries (AXX or SXX)
- Allocations (ALO)
- Accruals (OBL)

FLCMP
Legal Close
(OPER_BUD)

- Budget Transfers (BTR)
- Manual Journal Entries (BXX)
- Allocations (ALO)

IBM COGNOS TM1 Web Chancellor's Office Year-End Reporting System (YES)

OUTPUT = GAAP Reporting Package

FLCSU
FIRMS Close

- ACTUALS (CSA)
- OPER_BUD (CSB)
- Encumbrance (CSE)
- Asset Management (for reporting only)

FLGAP
GAAP Close

- ACTUALS (GAT)
- Asset Management (GAM)
- Adjusting Entries (GPA)
Accounting Year-End Close Process

GOAL = Revenues & expenses MUST BE recorded in the correct Fiscal Year
ACTUALS Year-End Close Activities

FLCMP (Legal) and FLCSU (FIRMS) Close

May 2011
- Two-day Year-End Legal & GAAP Reporting Workshops presented by Chancellor's Office (CO) and KPMG
- Start reviewing reverting funds; clear reverting funds to zero by the reversion date

June 2011
- Submit Test SAM99 file to State Controller's Office (SCO)
- Establish Accounts Receivable (AR) reserves

July 2011
- Record accrual entries
- Post correcting entries
- Close General Ledger for the current fiscal year (July 1, 2010 to June 30, 2011)
- Submit FIRMS file to CO
- Submit SAM99 file to State Controller's Office (SCO)
- Submit Hardcopy Year-End Report Package to CO and SCO
- Open General Ledger for the new fiscal year (July 1, 2011 to June 30, 2012)
  - Revenues and expenses are reset to $0.00 (except Project-to-Date activities)
FLGAP (GAAP) Close

June 2011
- KPMG Interim Audit

August 2011 to November 2011
- Weekly GAAP conference call with CO and campuses

August 2011 to First Week of September 2011
- Prepare 144 Prepared by Client (PBC) schedules including GAAP Reporting Package and Cash Flow Statement prior to the arrival of KPMG audit team

September 2011 to October 2011
- KPMG audit team arrives onsite (usually after Labor Day)
- System Revenue Bond audit by CO
- ARRA Audit by KPMG
- Prepare Fluctuation Analysis
- Clear review comments by CO and KPMG
- Prepare Arboretum Financial Statements & submit Special District Reporting to State

November 2011 to December 2011
- Submit GAAP FIRMS files to CO
- Prepare stand-alone financial statements

January 2012
- KPMG issues campus stand-alone financial statements
CHAPTER 6
DEADLINES

Pre-close cutoff dates and submission dates for FIRMS and SCO reports for fiscal year ended June 30, 2010 to be observed by the campuses are provided in the table below.

<table>
<thead>
<tr>
<th>DATE</th>
<th>DESCRIPTION</th>
<th>RECIPIENT</th>
<th>FORMAT</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Pre-Close Cutoff Dates</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 15, 2010</td>
<td>Last day for documents to be received by SCO for guaranteed processing prior to year end</td>
<td>SCO</td>
<td>As prescribed by SCO</td>
</tr>
<tr>
<td>June 18, 2010</td>
<td>Last day for requesting CPOs</td>
<td>CO</td>
<td>Excel template</td>
</tr>
<tr>
<td>June 30, 2010</td>
<td>Last day for issuing CPOs</td>
<td>Campus</td>
<td>Email</td>
</tr>
<tr>
<td><strong>Post-Close Submission Dates</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>July 15, 2010</td>
<td>4th quarter FIRMS submission</td>
<td>CO</td>
<td>FIRMS</td>
</tr>
<tr>
<td>August 2, 2010</td>
<td>SAM99 data file and all required hard copy reports</td>
<td>SCO</td>
<td>As prescribed by SCO</td>
</tr>
<tr>
<td>July 30, 2010</td>
<td>Fixed Assets Template</td>
<td>CO</td>
<td>Excel template</td>
</tr>
<tr>
<td>July 30, 2010</td>
<td>Report 22 for proprietary funds</td>
<td>CO</td>
<td>SCO form</td>
</tr>
<tr>
<td>September 30, 2010</td>
<td>SCO GAAP Adjustments</td>
<td>CO</td>
<td>Excel template</td>
</tr>
<tr>
<td>October 18, 2010</td>
<td>GAAP reporting package*</td>
<td>CO</td>
<td>Web template</td>
</tr>
<tr>
<td>November 4, 2010</td>
<td>FIRMS GAAP submission, final version</td>
<td>CO</td>
<td>FIRMS</td>
</tr>
</tbody>
</table>

* This is the due date for the initial submission of the complete reporting package. See the GAAP audit schedule for more complete information.
### Snapshot of Prepared by Client (PBC) List

**California State University**  
Financial Statement Audit - Prepared by Client (PBC) List  
June 30, 2016

**Exhibit 25**

Note: This is a preliminary PBC list. Additional items may be requested as the audit progresses. Whenever possible, please provide all PBC items in ELECTRONIC form on a flash drive. This will replace the hard copy previously provided. Campuses will not need to print copies if provided electronically. Name the electronic file using the PBC item # and brief description. If not provided electronically, copies (NOT ORIGINAL) of the items on the PBC list must be centrally accumulated in a separate set of binders to be provided to the audit team on the first day of fieldwork unless otherwise noted. When originals are provided (such as journal entries, cash reconciliations, etc.), ensure it is clearly marked ORIGINAL, DO NOT REMOVE. There should be a divider tab labeling each PBC item, including those in electronic form (indicate on tab to refer to flash drive). All schedules in the binders should be clearly labeled (item name) and cross-referenced to the PBC list (for example: “General #1”).

Best practice: Campuses should maintain their own set of PBC items for their files, including any additional items provided during the audit.

All sample selections will be made by KPMG during the first week of fieldwork. Campuses may also request that their audit team make selections earlier and should contact the senior manager directly to coordinate.

Please assist KPMG audit team in coordinating interviews with personnel outside accounting/finance such as HR Director, Procurement, Budget, Cashier office, etc.

<table>
<thead>
<tr>
<th>Item #</th>
<th>Cross Reference</th>
<th>Assertion(s)</th>
<th>Item (Description/Details/Issues)</th>
<th>Date Due to KPMG: Interim Day 1</th>
<th>Date Due to KPMG: Final Day 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Yes, Reporting Package, and Exhibit 27</td>
<td></td>
<td>Completed and approved Reporting Package including comprehensive (analytical review (financial analysis) and financial statement line items (ALL SECTIONS EXCEPT the statement of cash flows (SCF) due day 7, SCF analysis due 10/4/10, and auxiliary organizations information due 10/4/10).</td>
<td>Final - Day 1</td>
<td>Final - Day 1</td>
</tr>
<tr>
<td>2</td>
<td>Exhibit 29</td>
<td>C</td>
<td>Total balance of Campus ledger / Legal ledger / GAAP ledger at 5/30/15 for periods 1 through 12. To include several methods used to arrive at this information (Report #CSUBGL52).</td>
<td>Final - Day 1</td>
<td>Final - Day 1</td>
</tr>
<tr>
<td>3</td>
<td>Chapter 6</td>
<td>CEAP</td>
<td>Statement of cash flows and cash flow worksheet which contains supporting calculations (see GAAP Manual, Chapter 6) and related supporting source documentation for each line item in the statement of cash flows.</td>
<td>Final - Day 7</td>
<td>Final - Day 1</td>
</tr>
<tr>
<td>4</td>
<td></td>
<td>CEAP</td>
<td>Supporting documentation for YES. Note 14 Transactions with Related Entities footnote (payments from auxiliary organizations, payments to auxiliary organizations, and amounts payable to and receivable from auxiliary organizations).</td>
<td>Final - Day 1</td>
<td>Final - Day 1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Item #</th>
<th>Cross Reference</th>
<th>Assertion(s)</th>
<th>Item (Description/Details/Issues)</th>
<th>Date Due to KPMG: Interim Day 1</th>
<th>Date Due to KPMG: Final Day 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>138</td>
<td>CEAP</td>
<td></td>
<td>Detail listing of expenditure contracts requiring a bid.</td>
<td>Interim - Day 1</td>
<td>Final - Day 1</td>
</tr>
<tr>
<td>139</td>
<td>CEAP</td>
<td></td>
<td>Detail listing of the components of auxiliary enterprise expenses for FY’s 2008, 2009 and 2010.</td>
<td>Final - Day 1</td>
<td>Final - Day 1</td>
</tr>
<tr>
<td>140</td>
<td>P</td>
<td></td>
<td>Support for PERS contributions (supporting YES, note 10). Reconcilable with benefit expenses (e.g., lump sum cost 999999).</td>
<td>Final - Day 1</td>
<td>Final - Day 1</td>
</tr>
<tr>
<td>141</td>
<td>CEAP</td>
<td></td>
<td>Resident Assistants (RA) housing schedule containing: 1) number of RA’s for the year ended June 30, 2010 and related costs provided to RAs (i.e., cost of housing if they would have been required to pay for it and 2) detail of how those costs are accounted for in the statement of revenues, expenses, and changes in net assets.</td>
<td>Final - Day 1</td>
<td>Final - Day 1</td>
</tr>
</tbody>
</table>

**Systemwide Revenue Bonds (SRB) Audit**

<table>
<thead>
<tr>
<th>Item #</th>
<th>Cross Reference</th>
<th>Assertion(s)</th>
<th>Item (Description/Details/Issues)</th>
<th>Date Due to KPMG: Interim Day 1</th>
<th>Date Due to KPMG: Final Day 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>143</td>
<td>CEAP</td>
<td></td>
<td>0676 fund balance clearing reclassification entries to reduce long-term investments (held by CO) by CSU fund.</td>
<td>Final - Day 1 of</td>
<td>Final - Day 1 of</td>
</tr>
<tr>
<td>143</td>
<td>Exhibit 34</td>
<td>CEAP</td>
<td>Legal balances fluctuation analysis (scope to be provided)</td>
<td>Final - Day 1 of</td>
<td>Final - Day 1 of</td>
</tr>
<tr>
<td>144</td>
<td>See Item 6</td>
<td>CEAP</td>
<td>Query of all GAAP adjusting entries recorded during the current year.</td>
<td>Final - Day 1 of</td>
<td>Final - Day 1 of</td>
</tr>
</tbody>
</table>
Billing Requests

Requests for miscellaneous billing for FY 2010-2011 must be received by Accounting Services by **Friday, July 1, 2011**. Requests received after this date will be processed in FY 2011-2012.

http://finance.fullerton.edu/Controller/Accounting/Forms/

**Form:** Request for Invoice

![Request for Invoice Form](image-url)
Reimbursements / Deposits to University

Submit checks for deposit to the Cashiers Office by 12:00 P.M., Thursday, June 30, 2011

http://finance.fullerton.edu/Controller/Accounting/Forms/

Form: Reimbursement or Deposit To University Account

<table>
<thead>
<tr>
<th>I. Request Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>From Dept:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>II. Reason for Deposit or Reimbursement</th>
</tr>
</thead>
<tbody>
<tr>
<td>(To select '1' Reason for Reim or Deposit, click the yellow drop down option below and choose or type &quot;F&quot;)</td>
</tr>
<tr>
<td>University reimbursement for personal expenditure charged to a Procurement Card</td>
</tr>
<tr>
<td>Vendor refund</td>
</tr>
<tr>
<td>Other</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CASH Net Adjustment (do not complete Section III if Total Amount in Section IV should equal $0.00)</th>
</tr>
</thead>
<tbody>
<tr>
<td>CASH Net Adjustment Only</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>III. Deposit Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>(To select '1' Form of Payment, click the yellow drop down option below and choose or type &quot;F&quot;)</td>
</tr>
<tr>
<td>Form of Payment:</td>
</tr>
<tr>
<td>Cash</td>
</tr>
<tr>
<td>Other (please specify)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Check Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Check Number:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>IV. Chart Field Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reimbursements such as Procurement card or travel, use the exact chart field string that was used to process the original expense. If you have questions about account codes, please contact Accounting Services.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account (K)</th>
<th>Fund Code (F)</th>
<th>Dept (G)</th>
<th>Program (A)</th>
<th>Class (E)</th>
<th>Project (B)</th>
<th>Amount</th>
</tr>
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</table>

OK: Total Amount = Total Deposit = Total Amount: $
REIMBURSEMENT OR DEPOSIT TO UNIVERSITY ACCOUNT

NOTE: If you have received a University Invoice for this reimbursement, DO NOT use this form. Take the Invoice to the Cashier with your payment.

Date: 

To: CSUF Cashier

From: ____________________________ Extension: ____________________________

Department: ____________________________

Please make the following deposit:

Check #: ____________________________ dated ____________________________ Amount: $__________________________

Cash Amount: $__________________________

Personal Credit Card Amount: $__________________________

Deposit to Chartfield

Account (6) Fund (5) Department (5) Program (4) Class (5) Project (8)

Procurement Card Reimbursements *

Purpose: To reimburse the University for a personal expenditure charged to a Procurement Card

Name of Cardholder: ____________________________

Statement Date: ____________________________

Vendor: ____________________________

Total original charge as shown on Statement: ____________________________

Other: ____________________________

* Effective May 29, 2009, credit cards will no longer be accepted as a form of payment at the Cashiers Office

Rev. 05/09
Expenditure Transfers, Non-Payroll

Submit electronic or manual Expenditure Transfer Forms to Accounting Services by **Friday, July 1, 2011**. Any request for expenditure transfers received after this date will be recorded in FY 2011-2012.

http://finance.fullerton.edu/Controller/Accounting/Forms/

**Form:** Expenditure Transfer Request

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Please fill out the Expenditure Transfer/Journal Entry Form available at the provided link. If the number of entries exceeds four under Section IV, an Excel form via email will be required.

*NOTE: Enter Purchase Order Number(s) under Journal Line Reference column below.*
Petty Cash

Petty cash transactions (approved Disbursement Voucher) should be submitted to the Cashiers Office by 12:00 P.M., Thursday, June 30, 2011.

http://finance.fullerton.edu/Controller/AccountsPayable/Forms/

Form: Petty Cash Disbursement Voucher
Accounts Payable & Travel

- Invoices
- Travel Authorization Requests
- Travel Expense Claims
Submit Direct Expense Forms (subscriptions, memberships) to Accounts Payable by **Monday, June 13, 2011**. All requests made after this date will be processed in FY 2011-2012. The last FY 2010-2011 Accounts Payable check run distribution is scheduled for **Monday, June 20, 2011**.

http://finance.fullerton.edu/Controller/AccountsPayable/Forms/

**Form: Accounts Payable Check Request**
Submit all outstanding Invoices for FY 2010-2011 to Accounts Payable by **Thursday, June 9, 2011** so they can be paid on or before the **June 20, 2011** check run. Continue to submit FY 2010-2011 Invoices through **Friday, July 1, 2011** so they can be appropriately obligated in CFS. If the invoice is a final payment, please indicate as such on the invoice to finalize the purchase order.

After July 1, 2011, continue to forward all unpaid FY 2010-2011 Invoices (for goods and/services received prior to July 1, 2011) to Accounts Payable in order to ensure these transactions are captured for FY 2010-2011 financial reporting. These transactions; however, may not be reflected in your reports.
Missed the Deadline for Submitting an Invoice?

Expenses can be ACCRUED in Legal and GAAP.

- Legal accruals up to 1st week of July
- GAAP accruals up to end of August (accrual depends on threshold)

Expense Accrual Example:
DMJM/KOCH invoice received by AP on 07/03/11

(1) AP accrues invoice
$50,000.00
Journal Source = OBL

FY 2010 Bucket
Total for FY 2010 = $50,000

(2) AP reverses accrual
($50,000.00)
Journal Source = OBL

(3) AP pays invoice
$50,000.00
Journal Source = APS

FY 2011 Bucket
Total for FY 2011 = $0
Submit approved travel authorization requests with the appropriate documentation for travel prior to July 1, 2011 to Travel Operations by **Monday, June 13, 2011**. Each Division Financial Manager will receive a list of open travel authorization request on **Monday, May 2, 2011** for review and follow-up.

http://finance.fullerton.edu/Controller/AccountsPayable/Forms/Default.aspx#Travel

**Form: Travel Authorization**
Travel Expense Claims

Submit approved travel expense claims (for travel completed prior to July 1, 2011) with the appropriate receipts and documentation to Travel Operations by Thursday, June 9, 2011 to receive reimbursement on or before the June 20, 2011 check run.

Note: For travel completed between June 10 and June 30, the approved travel expense claim must be submitted to Travel Operations within 5 business days upon completion of the trip. Reimbursements will be issued after the first check run in FY 2011-2012. Continue to submit FY 2010-2011 approved travel expense claims with the appropriate receipts and documentation to Travel Operations through Friday, July 1, 2011 so they can be appropriately obligated in CFS.

After July 1, 2011 continue to forward all FY 2010-2011 approved travel expense claims (for travel completed prior to July 1, 2011) with the appropriate receipts and documentation to Travel Operations to ensure transactions are manually obligated for financial reporting in FY 2010-2011.

http://finance.fullerton.edu/Controller/AccountsPayable/Forms/Default.aspx#Travel
Travel Expense Claims (continued)

Form: Travel Expense Claim
Budget

- Budget Transfers
- Payroll Expense Transfers
- FY 2011-2012 Baseline Budget
Budget Transfers

- Deadline **Thursday, June 30, 2011** at 12:00 P.M.

- Budget Transfer Form
  
  http://finance.fullerton.edu/Budget/Forms/
Budget Transfers (continued)
Payroll Expense Transfers

- Deadline **Wednesday, June 22, 2011**
- Payroll Expense Transfer Form
  [http://finance.fullerton.edu/Budget/Forms/](http://finance.fullerton.edu/Budget/Forms/)

---

### Payroll Expenditure Transfer Form

**Budget Operations**

Please complete the information below to transfer payroll charges for the employee(s) specified and submit to Budget Operations.

**FISCAL TR:**

<table>
<thead>
<tr>
<th>Employee Name</th>
<th>Emp ID</th>
<th>Dept</th>
<th>Position</th>
<th>Charge Period (Month)</th>
<th>HRS</th>
<th>Total Amount Charged</th>
<th>% to Transfer</th>
<th>Transfer From Combo Code (Credit)</th>
<th>Transfer To Combo Code (Debit)</th>
<th>Personnel &amp; Funding Changes (Y/N)</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

**Submitted By:**

**Dated:**

**From Dept/Account:**

**Approved By:**

**Dated:**
FY 2011-2012 Baseline Budget

- **Wednesday, June 15, 2011**
  FY 2011-2012 Baseline Budgets at the CFS chart-field level as of May Month-end (May 31, 2011).

- **Monday, July 18, 2011**
  FY 2011-2012 Baseline Budgets at the CFS chart-field level as of the end of fiscal year 2010-2011 (June 30, 2011).

- **Monday, August 1, 2011**
  Deadline to submit changed to the baseline budget.
Contracts & Procurement

• FY 2010-2011
  ◦ Purchase Requisitions
  ◦ Change Orders

• FY 2011-2012
  ◦ Purchase Requisitions

• OfficeMax

• Procurement Cards

• Receiving
Purchase Requisitions

All FY 2010-2011 purchase requisitions for services and commodities $50,000 and above (which require formal bidding) must be received by Contracts & Procurement no later than **Monday, May 2, 2011**.

FY 2010-2011 purchase requisitions for services and commodities less than $50,000 must be received by Contracts & Procurement no later than **Friday, May 13, 2011**.

Change Orders

All FY 2010-2011 change orders for services and commodities must be received by Contracts & Procurement no later than **Friday, May 13, 2011**. Change orders received after this date will be processed in FY 2011-2012.

http://finance.fullerton.edu/Procurement/Forms/
Form: Accounts Payable Check Request
Form: Change Order Request (for purchase orders)

<table>
<thead>
<tr>
<th>Date:</th>
<th>Change Order No:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dept:</td>
<td>Requester:</td>
</tr>
<tr>
<td></td>
<td>Est:</td>
</tr>
<tr>
<td>Order Number:</td>
<td>Order Date:</td>
</tr>
<tr>
<td>Vendor:</td>
<td>Vendor Contact:</td>
</tr>
</tbody>
</table>

**Change(s):**
- [ ] Add Line
- [ ] Change Line
- [ ] Cancel Line
- [ ] Cancel Entire Order
- [ ] Other
- [ ] Revise Chartfield to:
  | Account (6) | Fund (5) | Department (5) | Program (4) | Class (3) | Project (5) |

**Description:**
- 
- 
- 
- 

**Reason for Change(s):**
- 
- 
- 
- 

- [ ] Increase
- [ ] Decrease
- [ ] N/A

Total amount of this change order: $ ________________
New Order Total: $ ________________

Approved: ______________________ Date: ________________

CONTRACTS AND PROCUREMENT USE ONLY

BUYER: ______________________ DATE: ________________ [ ] EXTERNAL [ ] INTERNAL

ACTION TO BE TAKEN:
- 
- 
- 

CHANGE ORDER #: ________________ DATE PROCESSED: ________________

Rev: 09/07
Purchase Requisitions

FY 2011-2012 purchase requisitions can be entered in CFS beginning **Monday, May 16, 2011**.

**NOTE**: Closing of current year orders are on-going by the Procurement Staff. Please notify Contracts & Procurement via e-mail if an order should be closed/cancelled no later than **Monday, June 6, 2011**. Prior to sending that notification, please be sure all invoices have been submitted to Accounts Payable by Thursday, June 9, 2011 (refer to the invoice section for additional information).

All blanket service orders and blanket commodity orders will expire on **Tuesday, May 31, 2011**, to allow sufficient time for outstanding invoices to be received before the end of the fiscal year.
Receiving

Departments are reminded that all orders are delivered to Central Receiving. However, should an order be delivered directly to your department, Receiving must be notified immediately.

Send an e-mail to Danny Miranda or Tim Arias in Receiving so the receipt of goods can be recorded in CFS.

The deadline to notify Receiving is 4:00 P.M. Thursday, June 30, 2011.
The deadline for using OfficeMax is **Thursday, June 9, 2011** to ensure that transactions are posted in FY 2010-2011. Goods that are shipped after Thursday, June 30, 2011 will be expensed in FY 2011-2012.

http://finance.fullerton.edu/Procurement/PCard/Forms/

**Form:** OfficeMax Revision Request
The deadline for using your procurement card is **Monday, June 20, 2011** to ensure that transactions are posted in FY 2010-2011.

http://finance.fullerton.edu/Procurement/PCard/Forms/

The Procurement Card may continue to be used after Monday, June 20, 2011, but the transactions may be posted in FY 2011-2012.

**NOTE:** Use of procurement card is encouraged for all appropriate purchases after the purchase requisition deadline. For assistance, contact Michael Pruitt at ext. 3758.

**Form:** P-Card Revision Request
Payroll Services

• Payroll Documents for the June 2011 pay period and prior must be received in Payroll Services by **Friday, July 1, 2011** to ensure that the expenditures are charged appropriately to FY 2010-2011 (see 2011 Attendance and Pay Schedule for other due dates.

  [http://hr.fullerton.edu/Payroll/Documents/Attendance_and_Pay_Schedule_2011.pdf](http://hr.fullerton.edu/Payroll/Documents/Attendance_and_Pay_Schedule_2011.pdf)

• Hire or change documents for faculty, staff, and administrators must be received in Payroll Services by **Friday, June 3, 2011**, to ensure that the expenditures are charged appropriately to FY 2010-2011. Please note that documents to be submitted are for payment only, no leave accounting documents are required by the July 1, 2011 date.

  [http://hr.fullerton.edu/Payroll/Forms/](http://hr.fullerton.edu/Payroll/Forms/)
Preparing for Year-End Close Activities

1. Plan early

2. Watch out for deadlines

2011

<table>
<thead>
<tr>
<th>MAY</th>
<th>JUNE</th>
<th>JULY</th>
</tr>
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<tbody>
<tr>
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</tbody>
</table>

2. Review BBA (Budget Balance Available)

3. Review Revenue/Expense Report (record accruals, if needed)
# Year-End Close Contacts

## Year-End Close Reference List

<table>
<thead>
<tr>
<th>PROCESS</th>
<th>DEPARTMENT</th>
<th>CONTACTS</th>
<th>EXT</th>
<th>EMAIL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Billing Requests</td>
<td>Accounting Services</td>
<td>Lynn Cayas</td>
<td>8474</td>
<td><a href="mailto:dl-accounting@fullerton.edu">dl-accounting@fullerton.edu</a></td>
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<tr>
<td>Expenditure Transfers, Non-Payroll</td>
<td></td>
<td>Laura Hultman</td>
<td>8356</td>
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<tr>
<td>Invoices</td>
<td>Accounts Payable</td>
<td>Mary Ann Torres</td>
<td>5735</td>
<td><a href="mailto:dl-ap@fullerton.edu">dl-ap@fullerton.edu</a></td>
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<tr>
<td></td>
<td></td>
<td>Kathleen Cariaga</td>
<td>3339</td>
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<tr>
<td>Budget Transfers</td>
<td>Budget</td>
<td>Sarah Song</td>
<td>2304</td>
<td><a href="mailto:dl-budget@fullerton.edu">dl-budget@fullerton.edu</a></td>
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<tr>
<td>Payroll Expense Transfers</td>
<td>CP-300</td>
<td>Jennifer Chung</td>
<td>3634</td>
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<tr>
<td>Reimbursement/Deposit to Univ</td>
<td>Cashiers</td>
<td>Zia Qureshi</td>
<td>4238</td>
<td><a href="mailto:dl-cashiers@fullerton.edu">dl-cashiers@fullerton.edu</a></td>
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<td>Petty Cash</td>
<td>Uh-180</td>
<td>Diana Janzen</td>
<td>4248</td>
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<tr>
<td>Purchase Requisitions</td>
<td>Contracts &amp; Procurement</td>
<td>Sally Yassine</td>
<td>4503</td>
<td><a href="mailto:dl-p_procurement@fullerton.edu">dl-p_procurement@fullerton.edu</a></td>
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<td>Purchase Orders</td>
<td>Procurement</td>
<td>Angie Warren</td>
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<td>US Bank Visa P-Card</td>
<td>Contracts &amp; Procurement</td>
<td>Michael Pruitt</td>
<td>3758</td>
<td><a href="mailto:dl-p_card@fullerton.edu">dl-p_card@fullerton.edu</a></td>
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<td>OfficeMax</td>
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<td>Payroll</td>
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<td>Karen Batten</td>
<td>3736</td>
<td><a href="mailto:dl-payroll@fullerton.edu">dl-payroll@fullerton.edu</a></td>
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<td></td>
<td>CP-770</td>
<td>Denise Johnson</td>
<td>2948</td>
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<td>Blanca Rodriguez</td>
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<td>Receipt of Goods</td>
<td>Receiving</td>
<td>Danny Miranda</td>
<td>2531</td>
<td><a href="mailto:damiranda@fullerton.edu">damiranda@fullerton.edu</a></td>
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<tr>
<td>Receipt of Services</td>
<td>T-1100</td>
<td>Tim Arias</td>
<td>2531</td>
<td><a href="mailto:tarias@fullerton.edu">tarias@fullerton.edu</a></td>
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<tr>
<td>Travel Authorization Requests</td>
<td>Travel Operations</td>
<td>Debbie Hagman</td>
<td>5385</td>
<td><a href="mailto:dl-travel@fullerton.edu">dl-travel@fullerton.edu</a></td>
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<tr>
<td>Travel Expense Claims</td>
<td>CP-300</td>
<td>Mary Ann Torres</td>
<td>5735</td>
<td></td>
</tr>
</tbody>
</table>
Questions?

http://finance.fullerton.edu/

http://finance.fullerton.edu/Controller/Accounting/

http://finance.fullerton.edu/Controller/AccountsPayable/

http://finance.fullerton.edu/Budget/

http://finance.fullerton.edu/Procurement/