



2018/2019 YEAR-END CLOSE 101

A screenshot of an Excel spreadsheet with multiple columns and rows of data, representing financial records. The text "April 17, 2019" is overlaid on the spreadsheet.

April 17, 2019





Training Topics



- Year-End Memo & Resources
- Upcoming Deadlines
- Journals Upload – Why & How
- Accounts Receivable (Billing)
- Prepaids
- Accruals
- Year End Tips and Tricks
- Participant Questions

A faint background image of a spreadsheet with various data points and formulas, overlaid on the training topics list.

Account	Balance	Debit	Credit
1000	1000.00		
1001	2000.00		
1002	3000.00		
1003	4000.00		
1004	5000.00		
1005	6000.00		
1006	7000.00		
1007	8000.00		
1008	9000.00		
1009	10000.00		
1010	11000.00		
1011	12000.00		
1012	13000.00		
1013	14000.00		
1014	15000.00		
1015	16000.00		
1016	17000.00		
1017	18000.00		
1018	19000.00		
1019	20000.00		
1020	21000.00		
1021	22000.00		
1022	23000.00		
1023	24000.00		
1024	25000.00		
1025	26000.00		
1026	27000.00		
1027	28000.00		
1028	29000.00		
1029	30000.00		
1030	31000.00		
1031	32000.00		
1032	33000.00		
1033	34000.00		
1034	35000.00		
1035	36000.00		
1036	37000.00		
1037	38000.00		
1038	39000.00		
1039	40000.00		
1040	41000.00		
1041	42000.00		
1042	43000.00		
1043	44000.00		
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1047	48000.00		
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1066	67000.00		
1067	68000.00		
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1069	70000.00		
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1074	75000.00		
1075	76000.00		
1076	77000.00		
1077	78000.00		
1078	79000.00		
1079	80000.00		
1080	81000.00		
1081	82000.00		
1082	83000.00		
1083	84000.00		
1084	85000.00		
1085	86000.00		
1086	87000.00		
1087	88000.00		
1088	89000.00		
1089	90000.00		
1090	91000.00		
1091	92000.00		
1092	93000.00		
1093	94000.00		
1094	95000.00		
1095	96000.00		
1096	97000.00		
1097	98000.00		
1098	99000.00		
1099	100000.00		



YEAR END MEMO and POWERPOINT PRESENTATION

Finance Home Page

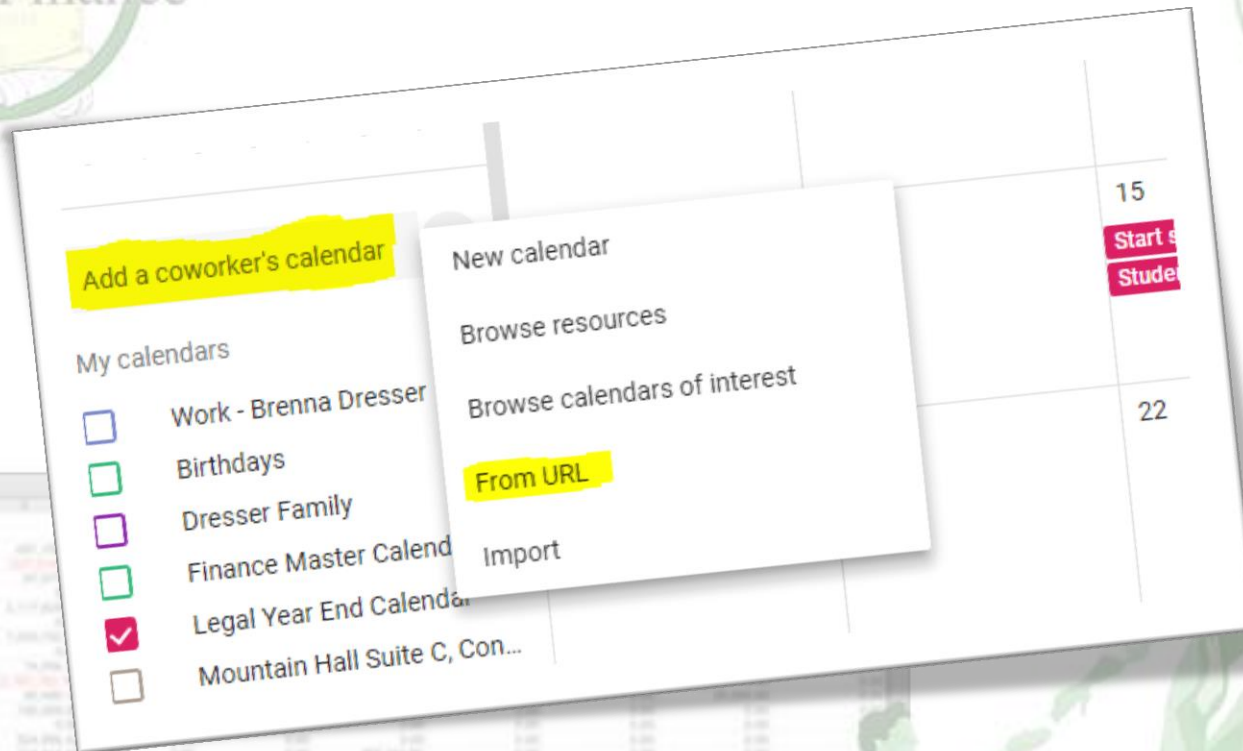
<https://csumb.edu/financetraining/end-fiscal-year-university>

Listing of **deadline dates** is in the

YEAR-END MEMO



Year End Calendar



Add a coworker's calendar

My calendars

- Work - Brenna Dresser
- Birthdays
- Dresser Family
- Finance Master Calendar
- Legal Year End Calendar
- Mountain Hall Suite C, Con...

New calendar

Browse resources

Browse calendars of interest

From URL

Import

15

Start & Studen

22

https://calendar.google.com/calendar/ical/csumb.edu_8qjfgkksd0cup2u5tnbos66gko%40group.calendar.google.com/public/basic.ics

Year End Calendar



Calendar

TODAY < > June 2018



Month ▾



June 2018 < >

S	M	T	W	T	F	S
27	28	29	30	31	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
1	2	3	4	5	6	7

Sun 27	Mon 28	Tue 29	Wed 30	Thu 31	Fri Jun 1	Sat 2
			Deadline for May Time Rep	Last Petty Cash disbursemen	Deadline for May Time App Final YR-END Petty Cash re Last date to request revisio 7 more	
3	4 Submit CO/CSU chargebac Submit CO/CSU travel to be	5	6	7 Payroll expense adjustmen	8 Budget transfers due (all pe	9
10	11 Last day to order supplies f May Shift Differential Overt May Special Consultant (vo	12 Last day ProCards can be u	13 ProCard Lockdown		15 5 p.m. Depts. are to help Ac All billing request (Account 3 more	16
17	17 ProCard Lockdown					
	By noon, ProCard activity w Depts. to submit to 'Shippir	Noon deadline to update Ju	8 a.m. Depts. to drill into Cf All PY (prior year, FY17/18)	By noon, Depts. should mar By Noon- ProCard Reconcil Noon deadline for departm		
24	24 ProCard Lockdown					
	Depts. to review DW and su		By noon, submit all Univers By noon, submit approved i Master Payroll Certification	5pm – Deadline to submit i Final deposits to Cashier's i	Deadline for June Time Rep	

Add a coworker's calendar +

My calendars ^

- Work - Brenna Dresser
- Birthdays
- Dresser Family
- Finance Master Calendar
- Legal Year End Calendar
- Mountain Hall Suite C, Con...
- Mountain Hall Suite D, Co...
- Tasks

Other calendars ^



UPCOMING DEADLINES

Procurement:

- Purchase Requisitions <\$25K **May 9th**
- PO Alterations **May 9th**
- PO Keep Open List **May 24**

Accounts Payable:

- Invoices for May 23 payment - **May 16th**
- Travel - Process RATs (with advances)
May 23 payment - **May 16th**



Watch for Weekly Reminders starting in May

A screenshot of an Excel spreadsheet with multiple columns and rows of data, including numerical values and some text. The spreadsheet is titled "Accounts Payable" and shows various financial figures.

Account	Balance	Due Date	Vendor	Amount	Status
1000	1,000.00	05/15/2010	ABC COMPANY	1,000.00	PAID
1001	2,000.00	05/20/2010	DEF COMPANY	2,000.00	PENDING
1002	3,000.00	05/25/2010	GHI COMPANY	3,000.00	OVERDUE
1003	4,000.00	06/01/2010	JKL COMPANY	4,000.00	PENDING
1004	5,000.00	06/05/2010	MNO COMPANY	5,000.00	PENDING
1005	6,000.00	06/10/2010	PQR COMPANY	6,000.00	PENDING
1006	7,000.00	06/15/2010	STU COMPANY	7,000.00	PENDING
1007	8,000.00	06/20/2010	VWX COMPANY	8,000.00	PENDING
1008	9,000.00	06/25/2010	YZA COMPANY	9,000.00	PENDING
1009	10,000.00	07/01/2010	BCD COMPANY	10,000.00	PENDING
1010	11,000.00	07/05/2010	EFG COMPANY	11,000.00	PENDING
1011	12,000.00	07/10/2010	HIJ COMPANY	12,000.00	PENDING
1012	13,000.00	07/15/2010	KLM COMPANY	13,000.00	PENDING
1013	14,000.00	07/20/2010	NOP COMPANY	14,000.00	PENDING
1014	15,000.00	07/25/2010	QRS COMPANY	15,000.00	PENDING
1015	16,000.00	08/01/2010	TUV COMPANY	16,000.00	PENDING
1016	17,000.00	08/05/2010	WXY COMPANY	17,000.00	PENDING
1017	18,000.00	08/10/2010	ZAB COMPANY	18,000.00	PENDING
1018	19,000.00	08/15/2010	BCD COMPANY	19,000.00	PENDING
1019	20,000.00	08/20/2010	EFG COMPANY	20,000.00	PENDING
1020	21,000.00	08/25/2010	HIJ COMPANY	21,000.00	PENDING
1021	22,000.00	09/01/2010	KLM COMPANY	22,000.00	PENDING
1022	23,000.00	09/05/2010	NOP COMPANY	23,000.00	PENDING
1023	24,000.00	09/10/2010	QRS COMPANY	24,000.00	PENDING
1024	25,000.00	09/15/2010	TUV COMPANY	25,000.00	PENDING
1025	26,000.00	09/20/2010	WXY COMPANY	26,000.00	PENDING
1026	27,000.00	09/25/2010	ZAB COMPANY	27,000.00	PENDING
1027	28,000.00	10/01/2010	BCD COMPANY	28,000.00	PENDING
1028	29,000.00	10/05/2010	EFG COMPANY	29,000.00	PENDING
1029	30,000.00	10/10/2010	HIJ COMPANY	30,000.00	PENDING
1030	31,000.00	10/15/2010	KLM COMPANY	31,000.00	PENDING
1031	32,000.00	10/20/2010	NOP COMPANY	32,000.00	PENDING
1032	33,000.00	10/25/2010	QRS COMPANY	33,000.00	PENDING
1033	34,000.00	11/01/2010	TUV COMPANY	34,000.00	PENDING
1034	35,000.00	11/05/2010	WXY COMPANY	35,000.00	PENDING
1035	36,000.00	11/10/2010	ZAB COMPANY	36,000.00	PENDING
1036	37,000.00	11/15/2010	BCD COMPANY	37,000.00	PENDING
1037	38,000.00	11/20/2010	EFG COMPANY	38,000.00	PENDING
1038	39,000.00	11/25/2010	HIJ COMPANY	39,000.00	PENDING
1039	40,000.00	12/01/2010	KLM COMPANY	40,000.00	PENDING
1040	41,000.00	12/05/2010	NOP COMPANY	41,000.00	PENDING
1041	42,000.00	12/10/2010	QRS COMPANY	42,000.00	PENDING
1042	43,000.00	12/15/2010	TUV COMPANY	43,000.00	PENDING
1043	44,000.00	12/20/2010	WXY COMPANY	44,000.00	PENDING
1044	45,000.00	12/25/2010	ZAB COMPANY	45,000.00	PENDING
1045	46,000.00	01/01/2011	BCD COMPANY	46,000.00	PENDING
1046	47,000.00	01/05/2011	EFG COMPANY	47,000.00	PENDING
1047	48,000.00	01/10/2011	HIJ COMPANY	48,000.00	PENDING
1048	49,000.00	01/15/2011	KLM COMPANY	49,000.00	PENDING
1049	50,000.00	01/20/2011	NOP COMPANY	50,000.00	PENDING
1050	51,000.00	01/25/2011	QRS COMPANY	51,000.00	PENDING
1051	52,000.00	02/01/2011	TUV COMPANY	52,000.00	PENDING
1052	53,000.00	02/05/2011	WXY COMPANY	53,000.00	PENDING
1053	54,000.00	02/10/2011	ZAB COMPANY	54,000.00	PENDING
1054	55,000.00	02/15/2011	BCD COMPANY	55,000.00	PENDING
1055	56,000.00	02/20/2011	EFG COMPANY	56,000.00	PENDING
1056	57,000.00	02/25/2011	HIJ COMPANY	57,000.00	PENDING
1057	58,000.00	03/01/2011	KLM COMPANY	58,000.00	PENDING
1058	59,000.00	03/05/2011	NOP COMPANY	59,000.00	PENDING
1059	60,000.00	03/10/2011	QRS COMPANY	60,000.00	PENDING
1060	61,000.00	03/15/2011	TUV COMPANY	61,000.00	PENDING
1061	62,000.00	03/20/2011	WXY COMPANY	62,000.00	PENDING
1062	63,000.00	03/25/2011	ZAB COMPANY	63,000.00	PENDING
1063	64,000.00	04/01/2011	BCD COMPANY	64,000.00	PENDING
1064	65,000.00	04/05/2011	EFG COMPANY	65,000.00	PENDING
1065	66,000.00	04/10/2011	HIJ COMPANY	66,000.00	PENDING
1066	67,000.00	04/15/2011	KLM COMPANY	67,000.00	PENDING
1067	68,000.00	04/20/2011	NOP COMPANY	68,000.00	PENDING
1068	69,000.00	04/25/2011	QRS COMPANY	69,000.00	PENDING
1069	70,000.00	05/01/2011	TUV COMPANY	70,000.00	PENDING
1070	71,000.00	05/05/2011	WXY COMPANY	71,000.00	PENDING
1071	72,000.00	05/10/2011	ZAB COMPANY	72,000.00	PENDING
1072	73,000.00	05/15/2011	BCD COMPANY	73,000.00	PENDING
1073	74,000.00	05/20/2011	EFG COMPANY	74,000.00	PENDING
1074	75,000.00	05/25/2011	HIJ COMPANY	75,000.00	PENDING
1075	76,000.00	06/01/2011	KLM COMPANY	76,000.00	PENDING
1076	77,000.00	06/05/2011	NOP COMPANY	77,000.00	PENDING
1077	78,000.00	06/10/2011	QRS COMPANY	78,000.00	PENDING
1078	79,000.00	06/15/2011	TUV COMPANY	79,000.00	PENDING
1079	80,000.00	06/20/2011	WXY COMPANY	80,000.00	PENDING
1080	81,000.00	06/25/2011	ZAB COMPANY	81,000.00	PENDING
1081	82,000.00	07/01/2011	BCD COMPANY	82,000.00	PENDING
1082	83,000.00	07/05/2011	EFG COMPANY	83,000.00	PENDING
1083	84,000.00	07/10/2011	HIJ COMPANY	84,000.00	PENDING
1084	85,000.00	07/15/2011	KLM COMPANY	85,000.00	PENDING
1085	86,000.00	07/20/2011	NOP COMPANY	86,000.00	PENDING
1086	87,000.00	07/25/2011	QRS COMPANY	87,000.00	PENDING
1087	88,000.00	08/01/2011	TUV COMPANY	88,000.00	PENDING
1088	89,000.00	08/05/2011	WXY COMPANY	89,000.00	PENDING
1089	90,000.00	08/10/2011	ZAB COMPANY	90,000.00	PENDING
1090	91,000.00	08/15/2011	BCD COMPANY	91,000.00	PENDING
1091	92,000.00	08/20/2011	EFG COMPANY	92,000.00	PENDING
1092	93,000.00	08/25/2011	HIJ COMPANY	93,000.00	PENDING
1093	94,000.00	09/01/2011	KLM COMPANY	94,000.00	PENDING
1094	95,000.00	09/05/2011	NOP COMPANY	95,000.00	PENDING
1095	96,000.00	09/10/2011	QRS COMPANY	96,000.00	PENDING
1096	97,000.00	09/15/2011	TUV COMPANY	97,000.00	PENDING
1097	98,000.00	09/20/2011	WXY COMPANY	98,000.00	PENDING
1098	99,000.00	09/25/2011	ZAB COMPANY	99,000.00	PENDING
1099	100,000.00	10/01/2011	BCD COMPANY	100,000.00	PENDING

e-mail
accounts_payable@csumb.edu
to join e-mail list

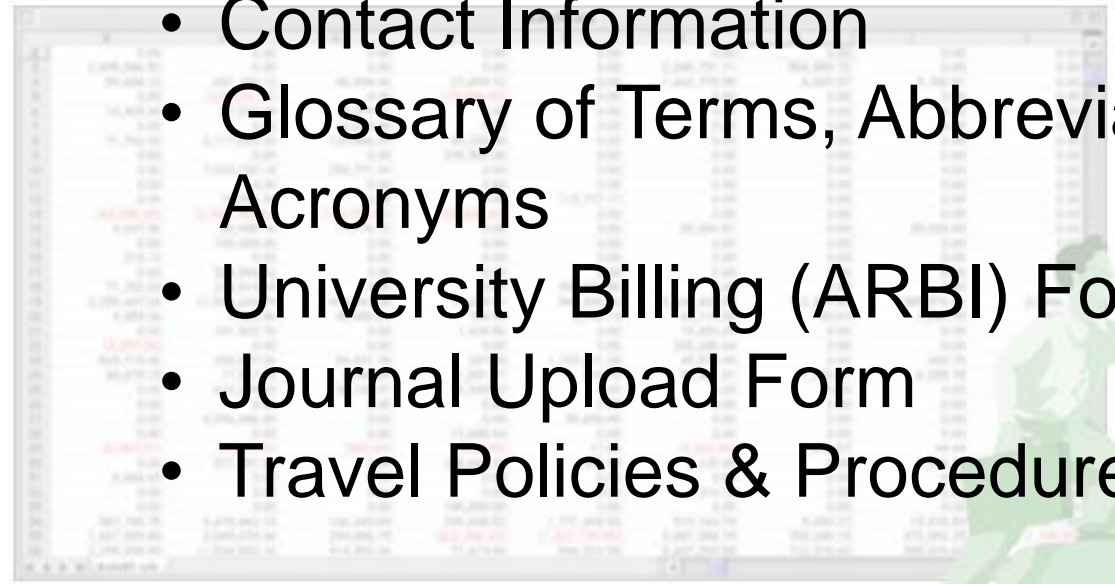




Where to find things?

The Finance Webpage!

- Year-End Memo
- YE Training Powerpoints
- Contact Information
- Glossary of Terms, Abbreviations & Acronyms
- University Billing (ARBI) Forms
- Journal Upload Form
- Travel Policies & Procedures



only available to CSUMB students, staff, and faculty.

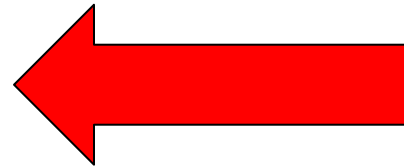
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End of Fiscal Year - University

If you would like assistance in your Year-End closing activities, please send an email to university-accounting@csumb.edu.

Current year-end instructions, presentations, procedures, and forms

↓ [2018-2019 Year-End Memo from William Musselman](#)



Prior year-end instructions, presentations, procedures and forms

↓ [2017-2018 Year-End Memo from John Fitzgibbon](#)

General Accounting, Tax, & University Forms Information

University Accounts Payable

University Accounts Receivable

Travel Policies & Procedures

Payroll

Accounting Training

Accounting

Contact accounting

CSU Monterey Bay

Accounting Department, Mountain Hall, Suite C

100 Campus Center

Seaside, CA 93955-8001

Phone: (831) 582-4022

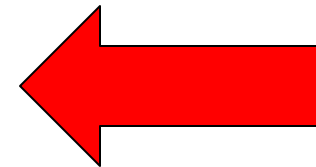
Fax: (831) 582-3741

email Student Accounting at: student_receivables@csumb.edu

email Accounting at: university-accounting@csumb.edu

email Accounts Payable at: accounts_payable@csumb.edu

email Accounts Receivable at: accounts-receivable_non-student@csumb.edu





Finance

ACCOUNTING ADMIN SYSTEMS MANAGEMENT BUDGET OFFICE BUSINESS & SUPPORT SERVICES RISK MANAGEMENT FINANCE TRAINING

CSUMB HOME > ADMIN & FINANCE > FINANCE > ACCOUNTING > GENERAL ACCOUNTING, TAX, & UNIVERSITY FORMS INFORMATION

GENERAL ACCOUNTING, TAX, &
UNIVERSITY FORMS INFORMATION

TAX INFORMATION

UNIVERSITY FORMS

GLOSSARY OF TERMS,
ABBREVIATIONS & ACRONYMS

UNIVERSITY ACCOUNTS PAYABLE

Glossary of Terms, Abbreviations & Acronyms

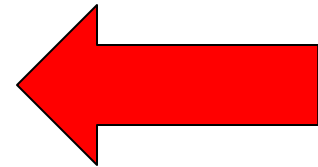
[CSU GAAP GLOSSARY TERMS & ACRONYMS](#)

[CSU TRAVEL GLOSSARY TERMS & ACRONYMS](#)

[CSUMB GLOSSARY TERMS, ABBREVIATIONS & ACRONYMS](#)

Terms and Acronyms for General Accounting

[Is there anything wrong with this page?](#)



General Accounting, Tax, & University Forms Information

University Accounts Payable

University Accounts Receivable

Travel Policies & Procedures

Travel Booking Information

Foreign Travel Approval Process

Travel Forms

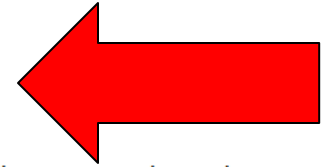
Travel Conflict of Interest

Travel FAQ

Payroll

Accounting Training

Travel Policies & Procedures



The purpose of this website is to provide those traveling on university business with a one-stop resource for all travel related activities.

General information

See the [CSU Travel Policy](#) and the [CSU TRAVEL PROCEDURES AND REGULATIONS](#) (including the Reporting of Incidental Expenses on page 43).

Please see the [University Travel Business Operations Forum Presentations](#)

State Travel Ban

The CSU Travel Policy satisfies Assembly Bill 1887 State Government: Discrimination: Travel, effective January 1, 2017

Assembly Bill 1887 prohibits a state agency and the Legislature from requiring any of its employees, officers, or members to travel to, or approving a request for state-funded or state-sponsored travel to, or any state that, after June 26, 2015, has enacted a law that voids or repeals, existing state or local protections against discrimination on the basis of sexual orientation, gender identity, or gender expression or has enacted a law that authorizes or requires discrimination against same-sex couples or their families.

The Attorney General will publish a list of those states on his or her website. oag.ca.gov/ab1887 It

General Accounting, Tax, &
University Forms Information

Tax Information

University Forms

Glossary of Terms,
Abbreviations & Acronyms

University Accounts Payable

University Accounts
Receivable

Travel Policies & Procedures

Payroll

Accounting Training

University Forms

> Accounts Payable Payment and Reimbursement Forms

> Accounts Receivable and Billing Forms

∨ Managing the General Ledger

[!\[\]\(5abce1a84a655b073239ab33e1199487_img.jpg\) Delegation of Authority Form \(updated 12-10-18\)](#)

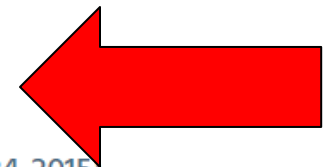
[!\[\]\(21226b58c700e5231ab98d27101bac58_img.jpg\) Job Aide for the Delegation of Authority Form \(Revised 1-18-2012\)](#)

[!\[\]\(097cdd6c9c875b64d9b8c9a2409491c4_img.jpg\) Instructions for Managing Trust Projects](#)

Journal Uploads

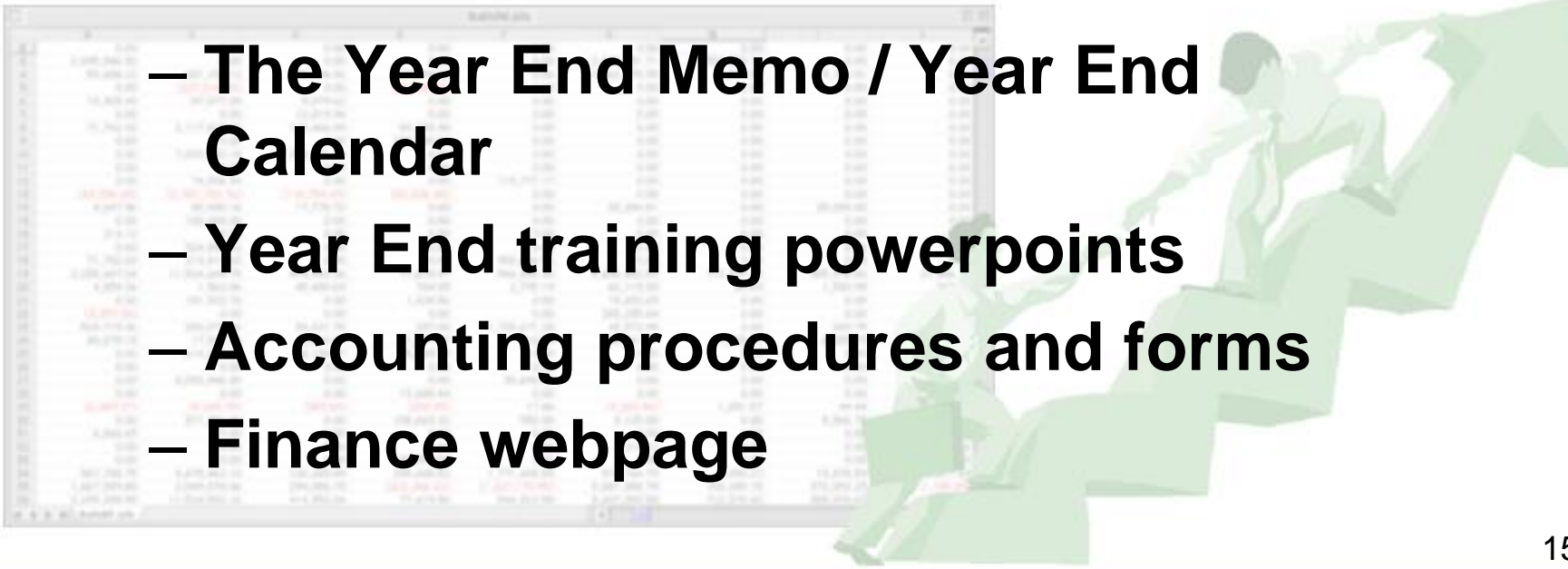
[!\[\]\(111c5272ee3f91361f0d2e3665dd6ad0_img.jpg\) Journal Upload Template with Instructions \(revised 6-24-2015\)](#)

[!\[\]\(6befd466863f06afb75445d91429f055_img.jpg\) ProCard Journal Upload Template with Instructions \(revised 6-24-2015\)](#)



Trivia Time!!!!

- **Question:** What are some of the main Year End resources??
- **Answer:**

- 
- The Year End Memo / Year End Calendar
 - Year End training powerpoints
 - Accounting procedures and forms
 - Finance webpage



Keep Open PO List

ALL Purchase Orders will be closed starting June 19 unless Procurement receives a request (electronic spreadsheet) by **May 24 to keep the PO open**

You can even send it sooner (May 13 →)



Keep Open PO vs Manual Accrual

- Due May 24
- Send to Procurement
- Only for POs
- Preserves your PO
- Need to do both

- Due noon June 20
- Send to Accounting (AP)
- For many transactions
- Reserves your funds
- Need to do both

Example:

- You have requested a PO reserving \$,1000 from the \$2,000 balance available to buy supplies throughout the year from Palace.
- It is now May 15 and your remaining PO Balance is \$200
- In order to be able to use this \$200 thru the year end, list this PO# on the Keep Open PO Listing and send it to Procurement no later than May 24th.
- If you don't list this PO to keep it open, your PO will close by June 20 and you will no longer be able to pay out of it.

JOURNAL UPLOADS



- **How to Upload a Journal Video**
- <https://drive.google.com/drive/u/1/folders/0B6P0uerCu2SUSWZSVmdLWDVvRUk>

A screenshot of a financial spreadsheet with multiple columns and rows of data, likely representing a budget or financial statement. The data is organized in a grid format with various numerical values and some text labels.



JOURNAL UPLOAD



Fiscal Authority who is **accepting the expenditure** or **who is moving out revenue** needs to send the journal upload and carbon copy the other fiscal authority (other side of the transaction).

Budget Analysts who are processing can carbon copy both fiscal authorities.

Accounting will wait at least until the following day to process to give time for any responses from fiscal authorities.



JOURNAL UPLOAD



Two Different Journal Upload Templates:

- Procard University Forms
- General Ledger Corrections

Support required showing how activity reflects in the GL and why correcting chartfield (**attach receipt, Data Warehouse report etc.**)

PLEASE do not attach to the ProCard Reconciliations.



JOURNAL UPLOAD



Normally, if ET/RT received in **calendar month**, it is processed for month end close.

Exception is year-end close. There are guaranteed and non-guaranteed deadlines.

Last day to send,

- Guaranteed is **June 14**
- non-guaranteed is **June 26, by noon**

Account	Amount	Debit	Credit	Balance
1000	1000			1000
2000	2000			2000
3000	3000			3000
4000	4000			4000
5000	5000			5000
6000	6000			6000
7000	7000			7000
8000	8000			8000
9000	9000			9000
10000	10000			10000





JOURNAL UPLOAD



Where to send Journal Upload :

- **University-accounting@csumb.edu**
 - If ET affects a different department, please carbon copy fiscal authority from that department

Who to Contact Regarding ETs :

- **University-accounting@csumb.edu**
- **Call 4269 – Uzair Shakoor**

Account	Balance	Debit	Credit	Balance
1000	1000.00			1000.00
1001	2000.00			2000.00
1002	3000.00			3000.00
1003	4000.00			4000.00
1004	5000.00			5000.00
1005	6000.00			6000.00
1006	7000.00			7000.00
1007	8000.00			8000.00
1008	9000.00			9000.00
1009	10000.00			10000.00
1010	11000.00			11000.00
1011	12000.00			12000.00
1012	13000.00			13000.00
1013	14000.00			14000.00
1014	15000.00			15000.00
1015	16000.00			16000.00
1016	17000.00			17000.00
1017	18000.00			18000.00
1018	19000.00			19000.00
1019	20000.00			20000.00
1020	21000.00			21000.00
1021	22000.00			22000.00
1022	23000.00			23000.00
1023	24000.00			24000.00
1024	25000.00			25000.00
1025	26000.00			26000.00
1026	27000.00			27000.00
1027	28000.00			28000.00
1028	29000.00			29000.00
1029	30000.00			30000.00
1030	31000.00			31000.00
1031	32000.00			32000.00
1032	33000.00			33000.00
1033	34000.00			34000.00
1034	35000.00			35000.00
1035	36000.00			36000.00
1036	37000.00			37000.00
1037	38000.00			38000.00
1038	39000.00			39000.00
1039	40000.00			40000.00
1040	41000.00			41000.00
1041	42000.00			42000.00
1042	43000.00			43000.00
1043	44000.00			44000.00
1044	45000.00			45000.00
1045	46000.00			46000.00
1046	47000.00			47000.00
1047	48000.00			48000.00
1048	49000.00			49000.00
1049	50000.00			50000.00
1050	51000.00			51000.00
1051	52000.00			52000.00
1052	53000.00			53000.00
1053	54000.00			54000.00
1054	55000.00			55000.00
1055	56000.00			56000.00
1056	57000.00			57000.00
1057	58000.00			58000.00
1058	59000.00			59000.00
1059	60000.00			60000.00
1060	61000.00			61000.00
1061	62000.00			62000.00
1062	63000.00			63000.00
1063	64000.00			64000.00
1064	65000.00			65000.00
1065	66000.00			66000.00
1066	67000.00			67000.00
1067	68000.00			68000.00
1068	69000.00			69000.00
1069	70000.00			70000.00
1070	71000.00			71000.00
1071	72000.00			72000.00
1072	73000.00			73000.00
1073	74000.00			74000.00
1074	75000.00			75000.00
1075	76000.00			76000.00
1076	77000.00			77000.00
1077	78000.00			78000.00
1078	79000.00			79000.00
1079	80000.00			80000.00
1080	81000.00			81000.00
1081	82000.00			82000.00
1082	83000.00			83000.00
1083	84000.00			84000.00
1084	85000.00			85000.00
1085	86000.00			86000.00
1086	87000.00			87000.00
1087	88000.00			88000.00
1088	89000.00			89000.00
1089	90000.00			90000.00
1090	91000.00			91000.00
1091	92000.00			92000.00
1092	93000.00			93000.00
1093	94000.00			94000.00
1094	95000.00			95000.00
1095	96000.00			96000.00
1096	97000.00			97000.00
1097	98000.00			98000.00
1098	99000.00			99000.00
1099	100000.00			100000.00





TRIVIA TIME!!!!

Question: What are examples of supporting documentation to be attached to the Journal Upload Template??

Answer: Data Warehouse Report, CFS Query, ProCard Report, etc., showing where the activity in the GL is currently sitting that you will be moving out.

UNIVERSITY BILLING





University Billing (ARBI)



The CO mandates that University billing be **centralized (non-student)**.

All third party billing, including billing to the Auxiliary, has to be processed by the University Accounts Receivable (AR) Accountant.

Year-end due dates are:

Chancellor's Office/Other Campuses: June 3rd

All others: June 14th

Link to instructions:

<https://csumb.edu/finance/third-party-and-auxiliary-billing>

BILLING PROCESS

NEW CUSTOMER

Dept completes and sends 'New Customer Upload' to Univ AR. (Use



UPDATE CUSTOMER

Dept completes and sends Univ AR any 'Updates to Existing Customers' if



BILL CUSTOMER

Dept completes and sends Univ AR



Univ AR creates invoice(s) and sends to customers.

REGENERATE INVOICES

Dept emails Univ AR if **name and/or address changes** are needed to already created invoices.



Dept emails and submits new '**Billing Upload**' to Univ AR with any **changes in dollar amounts** to

APPLYING PAYMENTS

Customers send payments directly to Cashier (84C). **If dept receives payment** please reroute to Cashier.



Cashier deposits check into CashNet.

Send forms to
accounts-receivable_non-student@csumb.edu

Trivia Time!!!!

- **Question:** What is a Cash Posting Order (or CPO) used for??

- **Answer:**

A Cash Posting Order is used for billing or paying the Chancellor's Office or other campuses.

PREPAID EXPENSE



Prepaid Expense definition:

Amounts that are paid prior to the period they cover
(Paying FY19/20 expense in FY18/19).

Recording of a prepaid expense has the effect of
reducing expenditures in the current year and
recording them in the following year

We are only recording prepaids for:
invoice amounts greater than **\$2,000.00**

A faint background image showing a spreadsheet with columns of numbers and a 3D bar chart with an upward-pointing arrow, symbolizing financial data and growth.

PREPAID EXPENSE



Prepaid Expenses can include (but not limited to):

- **Travel**
- Insurance (insurance accounts only)
- Licenses (use same account # of item purchased that is being licensed)
- **Memberships (account # 660804 – except Library Acquisitions)**
- Maintenance Agreements (use same acct # of item purchased agreement for)
- Postage (accounts # 660867, 660868 & 660869 - depends on type)
- Rent (account # 660831)
- Services (account # 613001 & 613813)
- Space Rental (account # 660041)
- **Subscriptions (account # 660804-except CSUMB Library Acquisitions)**
- Telephone bill (account # 604001)
- Utilities (account # 605000-605005 - depends on type)
- Warranties (use same account # of item purchased warranty for)



PREPAID EXPENSE

The good news?????

We track prepaids for you!!

You double check us...

June 24 – All prepaid expenses will be recorded in the Legal ledger. Please review and submit any changes by Noon on June 26.

July 10 – Prepaid list through June 30 sent
Revise and get back to Accounting by July 12

Remember only invoices over \$2,000 are analyzed for prepaid amounts.



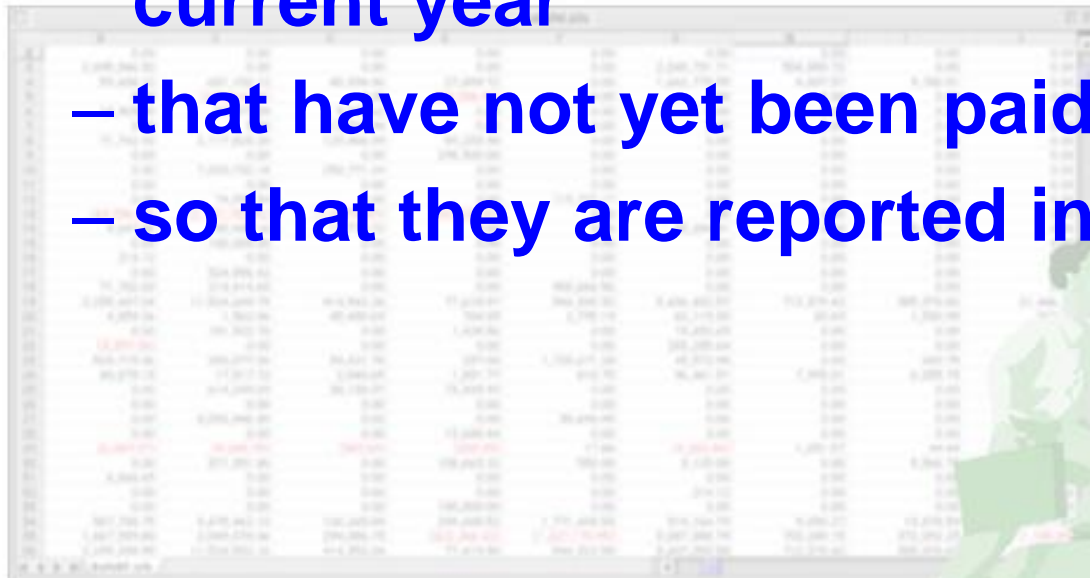
IT'S ACCRUAL WORLD

A screenshot of an Excel spreadsheet with multiple columns and rows of numerical data, likely representing financial records. The data is organized in a grid format with various numbers and some text labels.

What Are ACCRUALS?

Accruals are the method of:

- recording expenses that are incurred in the current year**
- that have not yet been paid**
- so that they are reported in the correct year**



Why Do we do ACCRUALS?

- **Accruals are mandated by the state to report expenses accurately**
- **Accruals are required to prepare accurate financial statements for our constituents**
- **Accruals are needed to record expenses in the correct year, so as to not strain the departments' available funds!**



How do we do ACCRUALS?

The EASY way:

- **Submit approved: invoices, Travel Expense Claims, & pay requests**
- **Submit receiving documents for three-way match purchase orders**

A background image showing a spreadsheet with columns of numbers and a 3D bar chart with an upward-pointing arrow, symbolizing financial data and growth.

1,000,000.00	2,000,000.00	3,000,000.00	4,000,000.00	5,000,000.00	6,000,000.00	7,000,000.00	8,000,000.00	9,000,000.00	10,000,000.00
1,200,000.00	2,400,000.00	3,600,000.00	4,800,000.00	6,000,000.00	7,200,000.00	8,400,000.00	9,600,000.00	10,800,000.00	12,000,000.00
1,400,000.00	2,800,000.00	4,200,000.00	5,600,000.00	7,000,000.00	8,400,000.00	9,800,000.00	11,200,000.00	12,600,000.00	14,000,000.00
1,600,000.00	3,200,000.00	4,800,000.00	6,400,000.00	8,000,000.00	9,600,000.00	11,200,000.00	12,800,000.00	14,400,000.00	16,000,000.00
1,800,000.00	3,600,000.00	5,400,000.00	7,200,000.00	9,000,000.00	10,800,000.00	12,600,000.00	14,400,000.00	16,200,000.00	18,000,000.00
2,000,000.00	4,000,000.00	6,000,000.00	8,000,000.00	10,000,000.00	12,000,000.00	14,000,000.00	16,000,000.00	18,000,000.00	20,000,000.00
2,200,000.00	4,400,000.00	6,600,000.00	8,800,000.00	11,000,000.00	13,200,000.00	15,400,000.00	17,600,000.00	19,800,000.00	22,000,000.00
2,400,000.00	4,800,000.00	7,200,000.00	9,600,000.00	12,000,000.00	14,400,000.00	16,800,000.00	19,200,000.00	21,600,000.00	24,000,000.00
2,600,000.00	5,200,000.00	7,800,000.00	10,400,000.00	13,000,000.00	15,600,000.00	18,000,000.00	20,400,000.00	22,800,000.00	26,000,000.00
2,800,000.00	5,600,000.00	8,400,000.00	11,200,000.00	14,000,000.00	16,800,000.00	19,600,000.00	22,000,000.00	24,000,000.00	28,000,000.00
3,000,000.00	6,000,000.00	9,000,000.00	12,000,000.00	15,000,000.00	18,000,000.00	21,000,000.00	24,000,000.00	27,000,000.00	30,000,000.00
3,200,000.00	6,400,000.00	9,600,000.00	12,800,000.00	16,000,000.00	19,200,000.00	22,400,000.00	25,600,000.00	28,800,000.00	32,000,000.00
3,400,000.00	6,800,000.00	10,200,000.00	13,600,000.00	17,000,000.00	20,400,000.00	23,800,000.00	27,200,000.00	30,600,000.00	34,000,000.00
3,600,000.00	7,200,000.00	10,800,000.00	14,400,000.00	18,000,000.00	21,600,000.00	25,200,000.00	28,800,000.00	32,400,000.00	36,000,000.00
3,800,000.00	7,600,000.00	11,400,000.00	15,200,000.00	19,000,000.00	22,800,000.00	26,600,000.00	30,400,000.00	34,200,000.00	38,000,000.00
4,000,000.00	8,000,000.00	12,000,000.00	16,000,000.00	20,000,000.00	24,000,000.00	28,000,000.00	32,000,000.00	36,000,000.00	40,000,000.00
4,200,000.00	8,400,000.00	12,600,000.00	16,800,000.00	21,000,000.00	25,200,000.00	29,400,000.00	33,600,000.00	37,800,000.00	42,000,000.00
4,400,000.00	8,800,000.00	13,200,000.00	17,600,000.00	22,000,000.00	26,400,000.00	30,800,000.00	35,200,000.00	39,600,000.00	44,000,000.00
4,600,000.00	9,200,000.00	13,800,000.00	18,400,000.00	23,000,000.00	27,600,000.00	32,200,000.00	36,800,000.00	41,400,000.00	46,000,000.00
4,800,000.00	9,600,000.00	14,400,000.00	19,200,000.00	24,000,000.00	28,800,000.00	33,600,000.00	38,400,000.00	43,200,000.00	48,000,000.00
5,000,000.00	10,000,000.00	15,000,000.00	20,000,000.00	25,000,000.00	30,000,000.00	35,000,000.00	40,000,000.00	45,000,000.00	50,000,000.00



How do we do ACCRUALS?

The HARD way:

- Prepare & submit Travel Manual Accrual Worksheet
- Prepare & submit Goods & Services Manual Accrual Worksheet

Account	Amount	Account	Amount	Account	Amount	Account	Amount
100-100-0000	1,000.00	100-100-0000	1,000.00	100-100-0000	1,000.00	100-100-0000	1,000.00
100-100-0000	1,000.00	100-100-0000	1,000.00	100-100-0000	1,000.00	100-100-0000	1,000.00
100-100-0000	1,000.00	100-100-0000	1,000.00	100-100-0000	1,000.00	100-100-0000	1,000.00
100-100-0000	1,000.00	100-100-0000	1,000.00	100-100-0000	1,000.00	100-100-0000	1,000.00



Manual Accrual Training

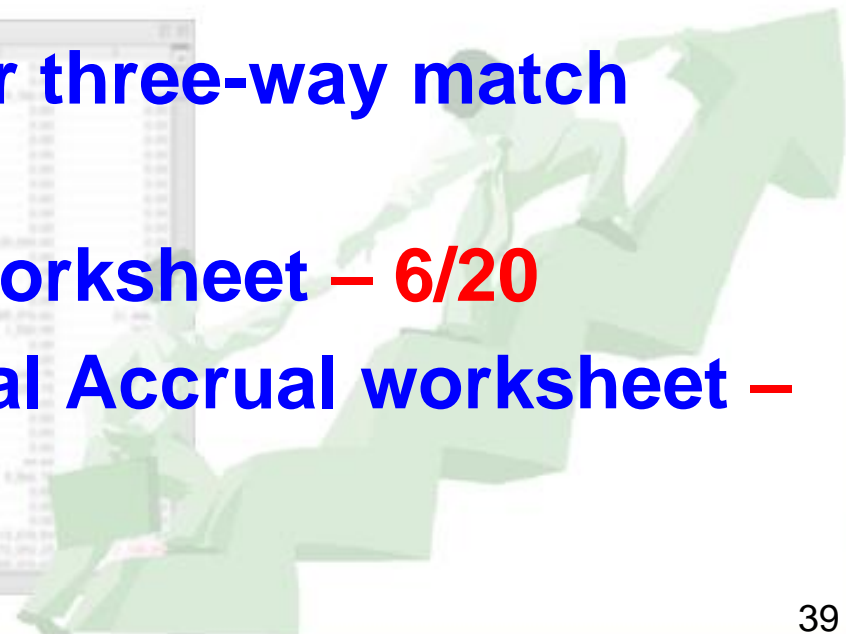
- **Accrual Training Video!**
- <https://drive.google.com/drive/u/1/folders/0B6P0uerCu2SU/SWZSVmdLWDVvRUk>





When do we submit **ACCRUALS?**

- **Invoices & pay requests -6/14 (6/26 non-guaranteed)**
- **Travel Expense Claims – 6/14 (6/26 non-guaranteed)**
- **Receiving documents for three-way match purchase orders – 6/17**
- **Travel Manual Accrual worksheet – 6/20**
- **Goods & Services Manual Accrual worksheet – 6/20**





Keep Open PO vs Manual Accrual

- Due May 24
- Send to Procurement
- Only for POs
- Preserves your PO
- Need to do both

- Due noon June 20
- Send to Accounting (AP)
- For many transactions
- Reserves your funds
- Need to do both

Example



- You have \$1,000 in supplies encumbered by a PO. You are planning to use your PO to buy supplies by mid-June. You received the supplies in June.

You need to:

1. Put that PO on the Keep Open PO List and send it to procurement before May 24.
2. Put the money you want to accrue on the accrual list by listing the chart string of that PO on Manual accrual list (to AP) and send it before **June 20**.

Example

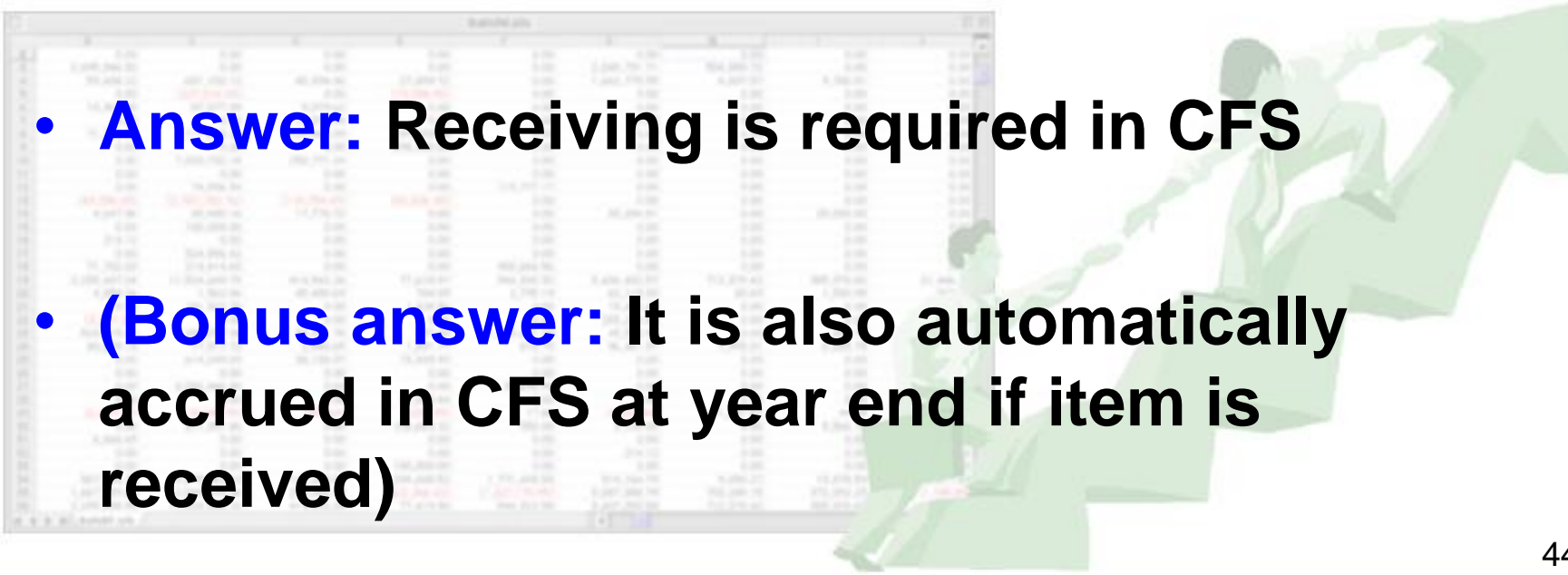
- If you did **Step 1 without Step 2**, you will end up keeping your PO open but losing your current year money. This means when we pay the invoice on July 5th (first check run for FY 19/20), the money will come out of your 19/20 funds.
- If you did **Step 2 without Step 1**, on June 19, your PO will be closed, your money will be disencumbered, and you will not be able to pay out of the PO. However, your funds have been accrued, which means you will be able to pay the invoice by a direct pay request from your 18/19 money.

ACTUALS ACCRUAL

TYPE	PO	Receiver in CFS (Goods or Services)	Invoice	AUTO ACCRUAL	MANUAL ACCRUAL
Direct Payment	NO	Receiving <u>not required</u> in CFS (Actual goods or services rec'd by 6/30/2018)	*YES rec'd by 6/30/2018	* Invoice Vouchered <u>not</u> paid by AP	Invoice <u>not</u> rec'd or sent to AP -Complete Template
PO 2-way Match	YES	Receiving <u>not required</u> in CFS (Actual services rec'd by 6/30/2018)	*YES rec'd by 6/30/2018	*Invoice Vouchered <u>not</u> paid by AP	Invoice <u>not</u> rec'd or sent to AP -Complete Template
PO 3-way Match	YES	Receiving is <u>required</u> in CFS by 6/30/2018 (primarily goods)	NO Would be an auto accrual if AP has Invoice to voucher	Run CFS Job (GL015). Require receiver but <u>not</u> invoice.	PO closed in error. Did <u>not</u> accrue automatically -Complete Template

Trivia Time!!!

- **Question:** What is the ONE component that differs from a 2-way vs. 3-way PO match??

- 
- **Answer:** Receiving is required in CFS
 - **(Bonus answer:** It is also automatically accrued in CFS at year end if item is received)



Trivia Time!!!

- **Question:** After June 14th....

If you bring your invoice to AP
AND you also list that same invoice
on your Accrual Template...
What may happen???

- **Answer:** It may be double booked

MANUAL ACCRUALS



Departments do not need to include the following payments on the template:

- Airline Tickets (CTA) prior to June 25
- Arrowhead/Ready Refresh
- Enterprise (CRCTA) prior to May 22
- Payroll (GAAP Accrual Only except for ESF)
- ProCard June file for 5/16-6/14/2019 only
- ProCard Use Tax May and June file 4/16-6/14/2019 ProCard purchases
- Utilities, i.e. DGS and Central Plant

***Unless not on the final statement that posted to the GL and goods or services received by 6/30; depts will have to manually accrue**

A faint background image showing a spreadsheet with columns of numbers and text, overlaid with a green silhouette of a person in a suit climbing a large upward-pointing arrow.



TRIVIA TIME!!!!



- Question: Name one type of transaction that Accounts Payable accrues for you.

Answer: Airline Tickets, Arrowhead/Ready Refresh, Enterprise, ProCard, ProCard Use Tax, Utilities.



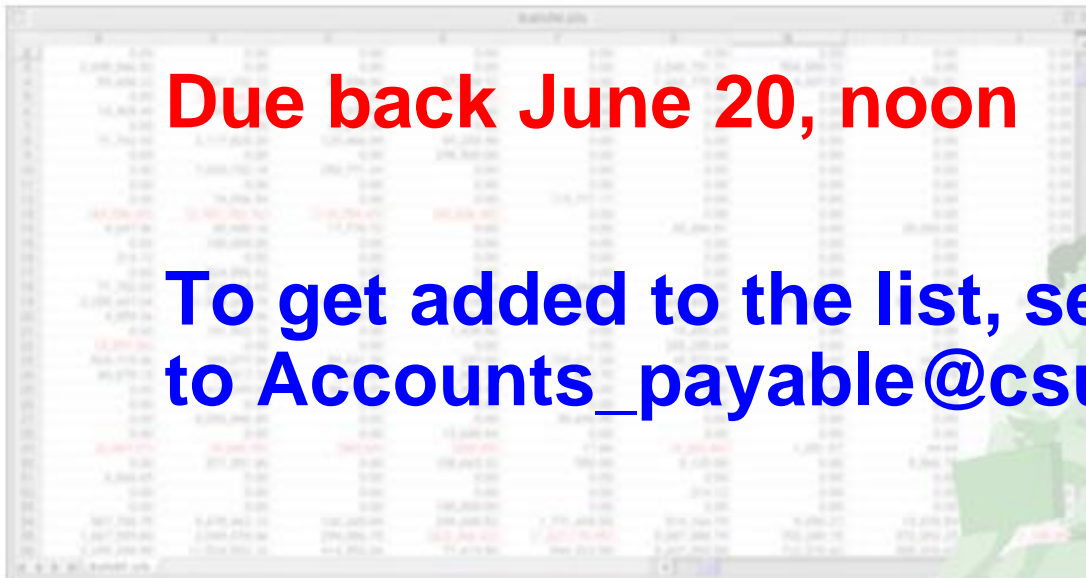
Manual Accrual Templates

Manual Accrual Templates will be emailed to the A/P mailing list on

June 14

Due back June 20, noon

To get added to the list, send a request to Accounts_payable@csumb.edu



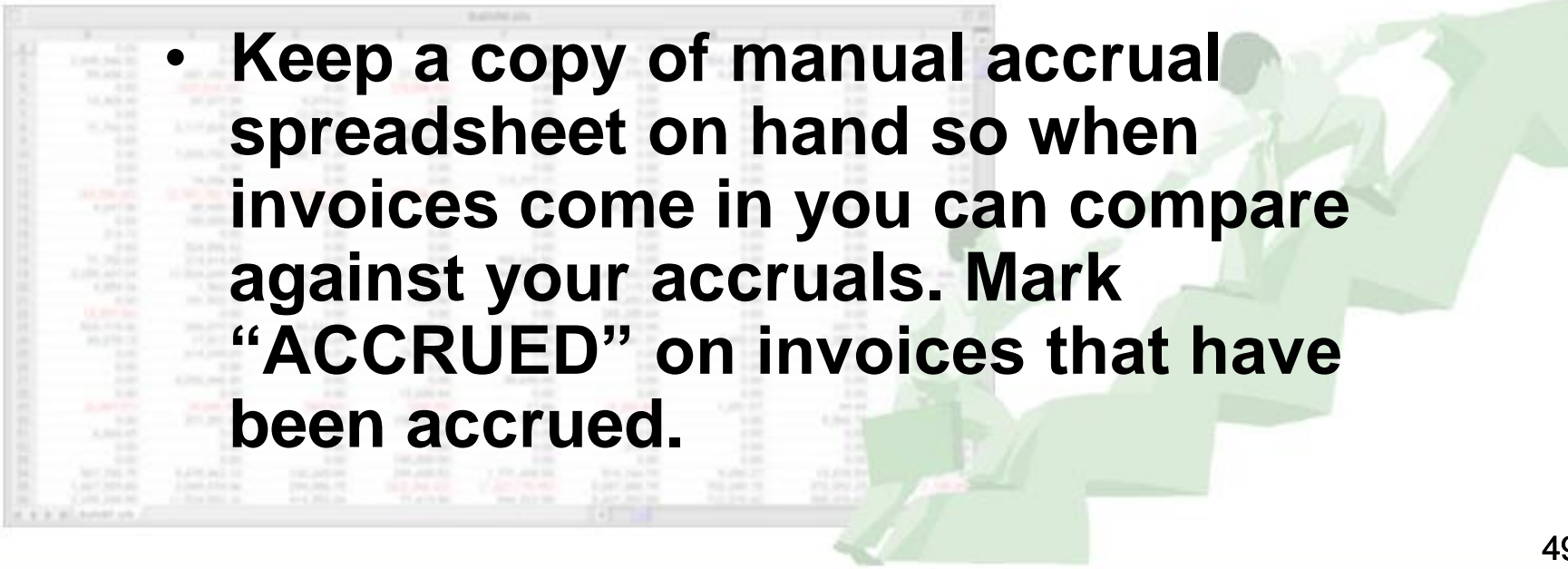
Account	Balance	Due Date	Amount	Vendor
1000000	1000000	12/31/2010	1000000	UNIVERSITY OF CALIFORNIA
1000001	1000000	12/31/2010	1000000	UNIVERSITY OF CALIFORNIA
1000002	1000000	12/31/2010	1000000	UNIVERSITY OF CALIFORNIA
1000003	1000000	12/31/2010	1000000	UNIVERSITY OF CALIFORNIA
1000004	1000000	12/31/2010	1000000	UNIVERSITY OF CALIFORNIA
1000005	1000000	12/31/2010	1000000	UNIVERSITY OF CALIFORNIA
1000006	1000000	12/31/2010	1000000	UNIVERSITY OF CALIFORNIA
1000007	1000000	12/31/2010	1000000	UNIVERSITY OF CALIFORNIA
1000008	1000000	12/31/2010	1000000	UNIVERSITY OF CALIFORNIA
1000009	1000000	12/31/2010	1000000	UNIVERSITY OF CALIFORNIA
1000010	1000000	12/31/2010	1000000	UNIVERSITY OF CALIFORNIA





Manual Accrual Templates

- Check data warehouse on June 24 and submit any modifications or corrections to accruals via e-mail to Accounts_Payable@csumb.edu

- 
- The background of the lower half of the slide features a faded image of a spreadsheet on the left and a stylized illustration of business figures on the right. The figures include a person sitting at a desk with a laptop, another person standing, and a large upward-pointing arrow, all in a light green color.
- Keep a copy of manual accrual spreadsheet on hand so when invoices come in you can compare against your accruals. Mark “ACCRUED” on invoices that have been accrued.



Manual Accrual Templates

End of Fiscal Year - University

If you would like assistance in your Year-End closing activities, please send an email to university-accounting@csumb.edu.

Current year-end instructions, presentations, procedures, and forms

↓ [2018-2019 Year-End Memo from William Musselman](#)

Prior year-end instructions, presentations, procedures and forms

↓ [2017-2018 Year-End Memo from John Fitzgibbon](#)

YE Calendar Timelines

↓ [2018-2019 Year-End Memo from William Musselman](#)

Accruals & Deferrals Training

↓ [Accrual Training](#)

↓ [Checking Invoice Status](#)

↓ [How to Upload a Journal](#)

View the presentations that were created for these and previous workshops in the [Presentations](#) page on Google Drive.

- <https://csumb.edu/internal/financetraining/end-fiscal-year-university>

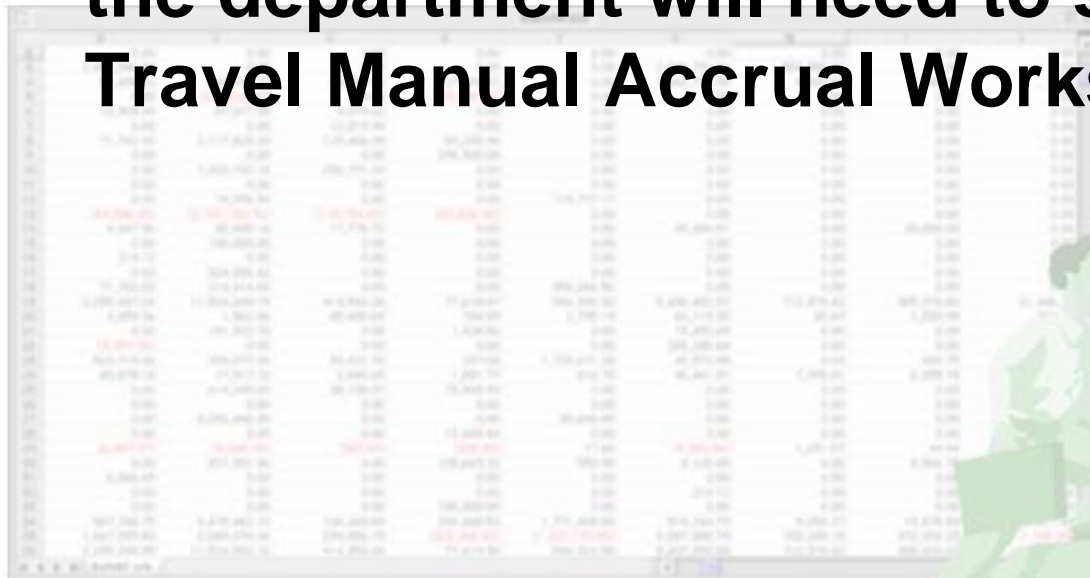


Travel Desk



TRAVEL ACCRUALS

If a TEC is not submitted by 6/14/19, on travel occurring prior to and including June 30, then the department will need to submit to AP a Travel Manual Accrual Worksheet on 6/20/19



TRAVEL

If the actual travel expense exceeds the amount accrued, only the amount accrued will be charged to FY18/19

The remainder will be charged to the FY19/20 departmental funds



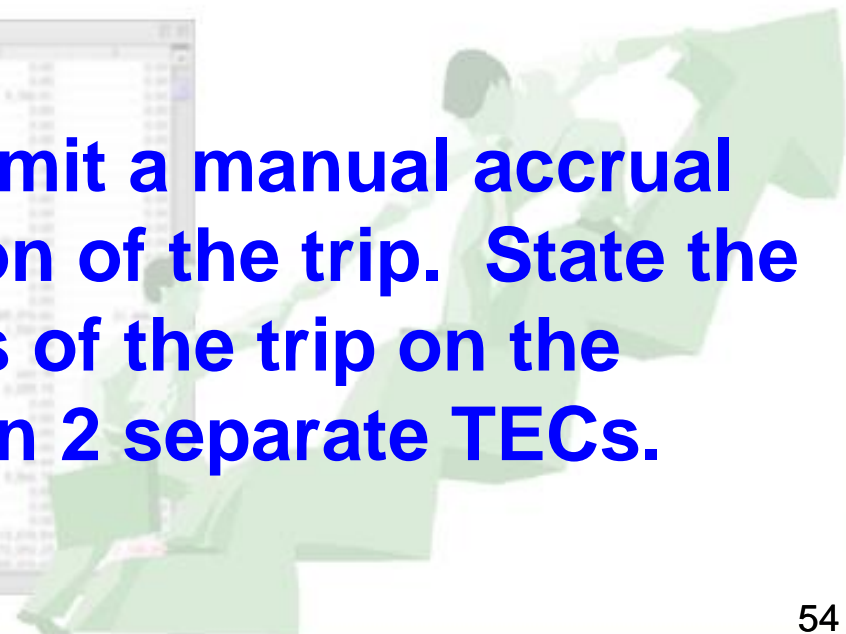
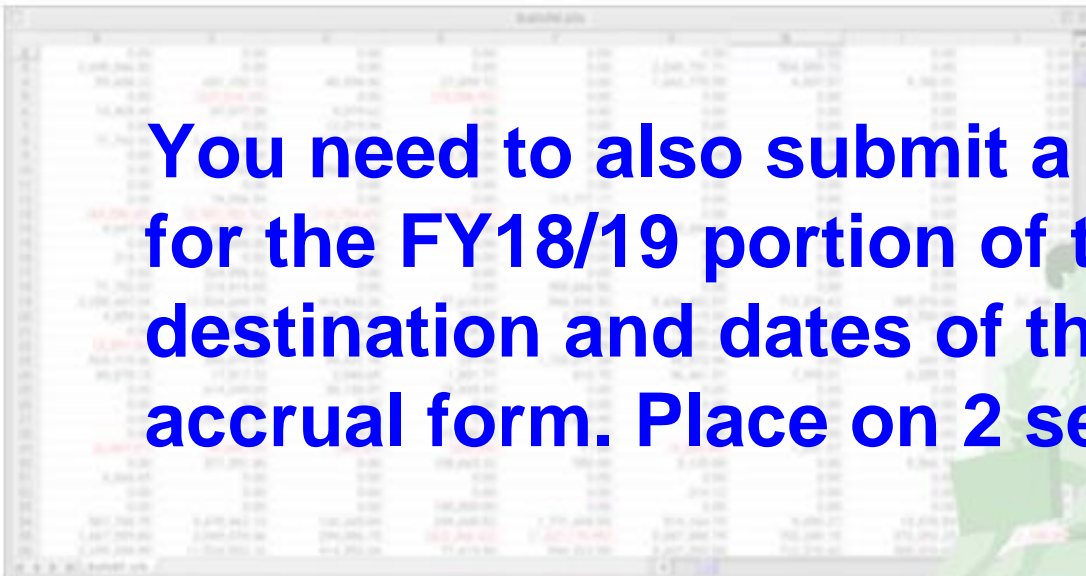


TRAVEL



If you embark on a trip in FY18/19 and the trip continues into FY19/20, you need to split the cost per fiscal year on a separate RAT and TEC.

You need to also submit a manual accrual for the FY18/19 portion of the trip. State the destination and dates of the trip on the accrual form. Place on 2 separate TECs.





TRIVIA TIME!!!!



Question: Registration deadline is prior to July 1st for a conference, but the trip is in FY19/20. Do I accrue the travel expense?

Answer: NO, you do not accrue the trip because the travel is in FY19/20.

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
1,000,000.00	2,000,000.00	3,000,000.00	4,000,000.00	5,000,000.00	6,000,000.00	7,000,000.00	8,000,000.00	9,000,000.00	10,000,000.00
1,000,000.00	2,000,000.00	3,000,000.00	4,000,000.00	5,000,000.00	6,000,000.00	7,000,000.00	8,000,000.00	9,000,000.00	10,000,000.00
1,000,000.00	2,000,000.00	3,000,000.00	4,000,000.00	5,000,000.00	6,000,000.00	7,000,000.00	8,000,000.00	9,000,000.00	10,000,000.00
1,000,000.00	2,000,000.00	3,000,000.00	4,000,000.00	5,000,000.00	6,000,000.00	7,000,000.00	8,000,000.00	9,000,000.00	10,000,000.00





YEAR END TIPS AND TRICKS

- ❑ Place your orders early
- ❑ Work with vendor to assure goods delivered to CSUMB by June 30
- ❑ If purchasing goods, place on 3-way match PO (requires a receiver – GL015 job will auto accrue for you)
- ❑ Schedule service completed by June 30
- ❑ Get invoice early for processing and to AP by June 14 deadline (guaranteed to be accrued in LEGAL)



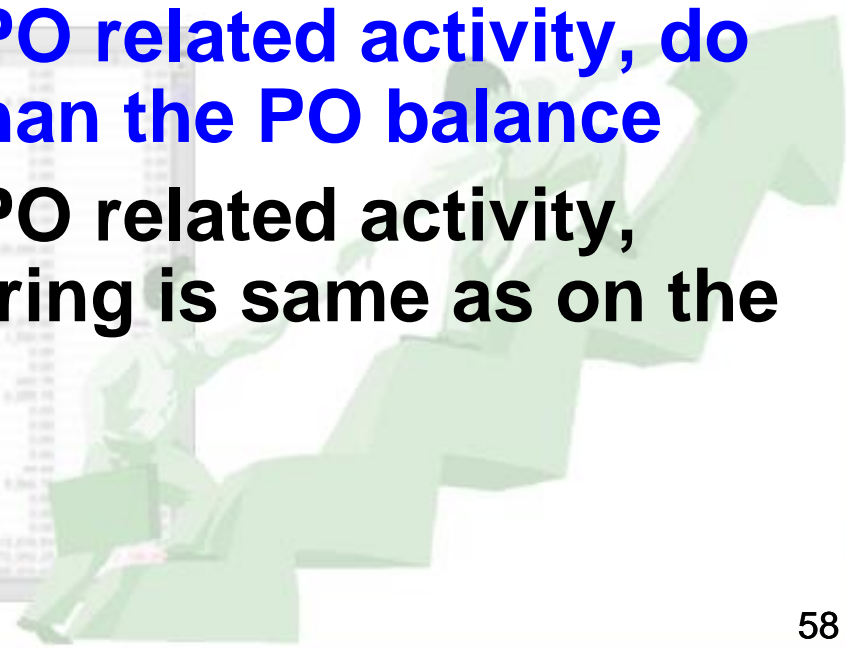
YEAR END TIPS AND TRICKS

- Present an approved invoice instead of manually accruing; saves time because will be vouchered instead of journaled
- For a manually accrued item, when invoice is received make notation on the invoice that it was already accrued in order to **avoid duplicate accrual**
- If vendor guarantees shipment by June 30, go ahead and manually accrue on June 20; forward this vendor guarantee with the completed accrual template



YEAR END TIPS AND TRICKS

- Consolidate all AP manual accrual **(remember travel is on a separate template)** to avoid duplicate requests
- If manually accruing PO related activity, do not accrue for more than the PO balance
- If manually accruing PO related activity, make sure the chartstring is same as on the PO for the line item



YEAR END TIPS AND TRICKS



- If you run into any problems causing you to miss guaranteed deadlines, please **continue processing** and expeditiously send to Accounting for processing.
- We are here to help if you run into problems, please contact the Finance Team immediately. We can usually find a suitable solution for all parties involved.

A background image showing a spreadsheet with various data points and a 3D bar chart with an upward-trending arrow, symbolizing financial analysis and growth.

Account	Balance	Debit	Credit
1000	1000.00		
1001	2000.00		
1002	3000.00		
1003	4000.00		
1004	5000.00		
1005	6000.00		
1006	7000.00		
1007	8000.00		
1008	9000.00		
1009	10000.00		
1010	11000.00		
1011	12000.00		
1012	13000.00		
1013	14000.00		
1014	15000.00		
1015	16000.00		
1016	17000.00		
1017	18000.00		
1018	19000.00		
1019	20000.00		
1020	21000.00		
1021	22000.00		
1022	23000.00		
1023	24000.00		
1024	25000.00		
1025	26000.00		
1026	27000.00		
1027	28000.00		
1028	29000.00		
1029	30000.00		
1030	31000.00		
1031	32000.00		
1032	33000.00		
1033	34000.00		
1034	35000.00		
1035	36000.00		
1036	37000.00		
1037	38000.00		
1038	39000.00		
1039	40000.00		
1040	41000.00		
1041	42000.00		
1042	43000.00		
1043	44000.00		
1044	45000.00		
1045	46000.00		
1046	47000.00		
1047	48000.00		
1048	49000.00		
1049	50000.00		
1050	51000.00		
1051	52000.00		
1052	53000.00		
1053	54000.00		
1054	55000.00		
1055	56000.00		
1056	57000.00		
1057	58000.00		
1058	59000.00		
1059	60000.00		
1060	61000.00		
1061	62000.00		
1062	63000.00		
1063	64000.00		
1064	65000.00		
1065	66000.00		
1066	67000.00		
1067	68000.00		
1068	69000.00		
1069	70000.00		
1070	71000.00		
1071	72000.00		
1072	73000.00		
1073	74000.00		
1074	75000.00		
1075	76000.00		
1076	77000.00		
1077	78000.00		
1078	79000.00		
1079	80000.00		
1080	81000.00		
1081	82000.00		
1082	83000.00		
1083	84000.00		
1084	85000.00		
1085	86000.00		
1086	87000.00		
1087	88000.00		
1088	89000.00		
1089	90000.00		
1090	91000.00		
1091	92000.00		
1092	93000.00		
1093	94000.00		
1094	95000.00		
1095	96000.00		
1096	97000.00		
1097	98000.00		
1098	99000.00		
1099	100000.00		



PREFERRED CONTACT ROUTE



University AR: accounts-receivable_non-student@csumb.edu

University AP: accounts_payable@csumb.edu

University Accounting: University-Accounting@csumb.edu

A background image featuring a large, semi-transparent spreadsheet with columns of numbers and text, typical of an accounting ledger. To the right of the spreadsheet, there is a stylized illustration of two business figures in suits. One figure is standing and holding a large, upward-pointing arrow, while the other is sitting on a large, upward-pointing arrow, suggesting growth and progress.

Participant Questions

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A screenshot of an Excel spreadsheet containing financial data. The spreadsheet has multiple columns and rows of numbers, with some cells highlighted in red. The data appears to be organized into sections, possibly representing different financial categories or time periods.



