AUGUST 27th (Friday)
✓ Encumbrance Adjustments
   Requests for increases or releases of FY 2010 and prior year encumbrances must be received by Purchasing

✓ Unclaimed Property
   All unclaimed property, including stale dated checks with an issue date that is on or before June 30th, 2009 must be submitted to Accounting Services

AUGUST 31st (Tuesday)
✓ Travel Applications
   Travel Applications to be applied against FY 2010 funds must be entered by 4:30 pm

SEPTEMBER 3rd (Friday)
✓ Due to Accounting Services:
   Consumable Supplies/Goods for Resale Inventory counts as of August 31st.
   Form is available online at http://www.fiscal.ttuhsce.edu/accounting/yep

   FY 2010 Funding transfers submitted via Budget Revision

✓ Due to Purchasing:
   FY 2010 Direct Pay Transactions

SEPTEMBER 8th (Wednesday)
✓ Due to Accounting Services:
   FY 2010 Internal Purchase Funding & Cost Transfer (IPFTs) requests

   FY 2010 Non-Contract Revenue Accrual Invoice forms (INs) & Expense Accrual Requests

   FY 2010 Contract Revenue Accruals entered into Contracting/Accounts Receivable System

   FY 2010 Intra-Institutional Vouchers (IVs) for service department charges entered online
SEPTEMBER 8th (Wednesday) (continued)

✓ Due to Accounting Services: (continued)
   Holding Account and unidentified wire claims
   FY 2010 Special Augmentation accruals
   Questions regarding fund balances for FY 2010 transaction detail

✓ Due to Travel:
   FY 2010 Travel Vouchers

✓ Due to Accounts Payable:
   FY 2010 Invoices & Receiving Reports

SEPTEMBER 9th (Thursday)

✓ Purchasing Card Allocations
   All P-card allocations are due in Pathway Net
   Statement close date – September 7th
   Pathway Net allocations may be made throughout August as purchases are made – there are only 2 business days to make allocations after the statement close date
   All charges on the September 7th statement will be applied to FY 2010

SEPTEMBER 10th (Friday)

✓ Month end close for August

SEPTEMBER 15th (Wednesday)

✓ Due to Accounting Services:
   Questions regarding fund balances for FY 2010 transaction detail included on Cognos reports after August close. Deficits will be covered from back up accounts unless alternate account information is received by September 17th.
IMPORTANT NOTES

- **The month of August will be closed on 09/10/2010.**
  An accrual period for FY2010 will remain open for a period of time after that date. Any entries made during the accrual period will require approval by Accounting Services.

- **Deficit fund balances existing as of September 15th will be covered from back-up accounts if alternate account is not received by September 17th**

- **Revenue should be recorded in the period that is earned.**
  - Deposits should be recorded as of the bank deposit date
  - If the amount was earned in FY 2010 but not received in FY 2010, contract revenue should be accrued via the Contracting/Accounts Receivable System located at [https://www.fiscal.ttuhscc.edu/contracting](https://www.fiscal.ttuhscc.edu/contracting) prior to September 10, 2010. For non-contract revenue accruals, an invoice (IN) form should be submitted to Accounting Services prior to September 10th. Form is available online at [http://www.fiscal.ttuhscc.edu/accounting/forms/](http://www.fiscal.ttuhscc.edu/accounting/forms/).
  - If the amount was received in FY 2010 but not yet earned in FY 2010, it should be recorded as deferred revenue using the appropriate Balance Sheet account.

- **An expense should be accrued if an invoice has not yet been received**

- **E & G Funds (100000 - 109999) should be fully expended or encumbered by the end of FY 2010 to avoid recapture**

- **Accounts Payable will record payments as a prepaid asset if applicable**

- **Changes in the reported inventory balance will be reclassified from expense to an asset**

- **Unclaimed Wires and Deposits**
  - Accounting services sends monthly emails to those departments who previously had access to the Unclaimed Wires Database. Please contact accounting services at [hscacc@ttuhscc.edu](mailto:hscacc@ttuhscc.edu) in order to be added to unclaimed wires email distribution list.
  - Amounts not claimed within 6 months will be swept to a scholarship account per HSC OP 50.35