

THE CITADEL
2008 FISCAL YEAR SCHEDULE
2/21/08

****Last FY 2008 Checkwrite 6/27/2008****

****First FY 2009 Checkwrite 7/2/2008****

| <u>Due Date</u> | <u>Responsible</u> | <u>Task</u> |
|-----------------|--------------------|--|
| 2 January | Reynolds | Budgeted transfers for 2 nd half of year. |
| 2 January | Reynolds | Per diem letters for Board members |
| 9 January | Cowart | Bill for ½ of Brigadier contribution. |
| 2 February | Reynolds | eZ-Audit report due March 31 st . |
| 3 March | Ferrell | Inquire whether there have been any equipment trade-ins during the year. |
| 3 March | Reynolds/Cowart | Apply ARAMark bills to prepaid amount. |
| 17 March | Fitzgerald | Send letter to collection agencies requesting the return of all accounts that have been inactive for at least 12 months. All accounts must be returned by May 1st. |
| 17 March | Reynolds | Bill Courvoisie Scholarship to Brigadier Fnda. – 433188 |
| 25 March | Reynolds | Transfer cash equivalent of fees over \$13,500 in 110000-0882 to 022145. |
| 3 April | A/P | Review payment actions to determine if payments are for new year expenditures (i.e. dues, travel, subscriptions, maintenance agreements). Provide copies of these expenditures to Disbursement Manager. |
| 3 April | Treasurer | Notify campus that cadet bills will be going out and everyone needs to get charges in. Specifically notify Athletics, Library, club sports, PPLT. |
| 14 April | Fitzgerald | Prepare spring effort reports. |
| 14 April | Reynolds | IPEDS report due |
| 17 April | Budget/Procurement | Notify campus that encumbrances and budget for current year will not roll to new year (except for grant and capital project accounts). Exceptions will be granted only with prior approval of Budget Director. |
| 30 April | Reynolds | Move up to a maximum of \$300,000 from recruiting abatements (222188-8312) to 116420 per Col. Holland for FY 2008. |
| 2 May | Fitzgerald | Check Low Country Writing Project to ensure that Tom Thompson has notified us of any course revenue recorded in CGPS that we need to move to 221120. |
| 2 May | Fitzgerald | Preliminary Federal Schedule. |
| 2 May | Reynolds | Review transfer list to make sure all transfers recorded. Debt Service transfers for Faculty/Staff Quarters, Dining Hall, and Print Shop; Athletic grant-in-aid transfers. |
| 2 May | Ferrell/Alston | Transfer funds (\$1,500 each) from Gift Shop/Cadet Store to 022149. |
| 2 May | Cowart/Speed | Review all credits - Bookstore and others. |

THE CITADEL
2008 FISCAL YEAR SCHEDULE
2/21/08

****Last FY 2008 Checkwrite 6/27/2008****

****First FY 2009 Checkwrite 7/2/2008****

| <u>Due Date</u> | <u>Responsible</u> | <u>Task</u> |
|-----------------|--|---|
| 8 May | Ferrell | Review any new Endowment/Restricted accounts that do not have deeds of trust or resolutions. Review funds that have not reached minimum levels within the required time limit. Notify Citadel Foundation. |
| 8 May | Cowart | Prepare and charge overhead for Citadel Trust. Remember to charge additional personnel costs (i.e. payroll costs for Foundation funded positions paid thru Trust). Personnel costs charged to 9110, overhead to 9199. |
| 9 May | Womack/Budget | Position control rolled forward to the new year (do not initialize). |
| 9 May | Financial Services | Meeting to review scheduling for year-end close. Review procedures for reversing entries, accruals, prepaids, use of clearing accounts, and year-end cut-offs. Discuss A/P processing in both old and new years in 13 th month. All employees should plan to stay until 5 PM on 6/30 and last day of 13 th month. No leave permitted on 6/29 or 7/25. |
| 9 May | Reynolds/Earhart | Consider whether there have been any significant changes in personnel that might require us to analyze their transactions before year-end (such as Summer Camp in FY 2003). |
| 15 May | HR/Budget | HR gives Budget preliminary list of temp employees eligible for COLA. |
| 15 May | Earhart, Reynolds, Ferrell, Cowart Treasurer's Office | Meeting to discuss Year End Issues: Allowance for doubtful accounts; Cash cut-off procedures (notify Sue if receive receipts after 6/30 for deposits made by State before 6/30 – will correct with journal entry), Student fee test. |
| 15 May | Earhart | Review status of excess debt funds. |
| 15 May | Cowart | Remind departments that they need to put in PR's for items or services even if they don't have an invoice in hand. |
| 15 May | Cowart | Remind employees to submit Blanket Travel Authorizations for new year. |
| 15 May | Treasurer's Office | Student fee test - # of in-state, out-state students (spring, fall semesters) from Planning Web Site. Add active duty students to in-state total and get average # students. Multiply times appropriate college fee amount and compare to total college fees collected. |
| 15 May | Ferrell | Review status of state scholarship funds – 433304-433307. |
| 15 May | Cowart | Sales tax returns due 20 th . |
| 15 May | Treasurer's Office | Verify that joint program costs and revenues have been recorded. |

THE CITADEL
2008 FISCAL YEAR SCHEDULE
2/21/08

****Last FY 2008 Checkwrite 6/27/2008****

****First FY 2009 Checkwrite 7/2/2008****

| <u>Due Date</u> | <u>Responsible</u> | <u>Task</u> |
|-----------------|--------------------|--|
| 15 May | Reynolds | Notify TCF of action items for year end close-out: <ul style="list-style-type: none"> • Pledge schedule – tentative schedule by 6/13, final by 6/27 • Schedule of any matching gifts not received by 6/24 to Citadel by 6/27 • Gift cut-off 6/24 • Gift check to Citadel by 6/27 • 4th quarter grant billing to TCF by 6/27; payment to Citadel by noon 6/30 |
| 16 May | Ferrell | Pull down balance in appropriations. |
| 16 May | Treasurer's Office | Review procedure for allowance for doubtful accounts for customer, general and student receivables so that allowance can be calculated quickly in early July. |
| 16 May | Fitzgerald | Review procedure for allowance for doubtful loans so that allowance can be calculated quickly in early July. |
| 19 May | Alston | June closeout schedule. |
| 22 May | Reynolds | Prepare confirmations for cash surrender values of life insurance policies as of 5/31, and confirmations for investments as of 6/30. Obtain Col. Holland's signature and retain copy of confirmations. Send originals to Trust auditor. |
| 30 May | Treasurer's Office | Bill Q/M accounts after clearing final balances for school year just ended. |
| 30 May | Fitzgerald | Provide list of student, customer and loan accounts recommended for write-off to Controller. |
| 2 June | Reynolds | Communicate with Physical Plant to ensure that work orders get charged in correct FY. |
| 2 June | Cowart | Send out PCS memo (to PCS users, liaisons and to entire campus). |
| 2 June | Earhart | Remind departments to check out year-end tips and important year-end dates on Financial Services web site. |
| 2 June | Walker | Review encumbrances on purchase orders and purchase requisitions to determine if any can be liquidated. |
| 2 June | Budget/Procurement | Notify campus that encumbrances and budget for current year will not roll to new year (except for grant and capital project accounts). Exceptions will be granted only with prior approval of Budget Director. |
| 2 June | Reynolds | GASB 40. Ask Martin & Wachovia to provide fixed income information for duration and quality by type of bond by market value. Remind Wachovia and Bank of America that we need June monthly statement by early July. |

THE CITADEL
2008 FISCAL YEAR SCHEDULE
2/21/08

****Last FY 2008 Checkwrite 6/27/2008****

****First FY 2009 Checkwrite 7/2/2008****

| <u>Due Date</u> | <u>Responsible</u> | <u>Task</u> |
|-----------------|---------------------------------|--|
| 5 June | Ferrell, Reynolds Fitzgerald | Review restricted fund cash and receivables. Document if receivable does not equal negative cash in account. We are planning on billing grants after close of 13 th month unless there are negative cash problems. Plan to charge indirect costs appropriately before 6/30. |
| 5 June | Reynolds/TCF | Preliminary work on pledge schedule. |
| 5 June | Cowart | RQ/Upload e-mail |
| 5 June | Treasurer's Office/ Reynolds | For accounts that have even/odd years, make sure to use correct SIS subcode. |
| 5 June | Walker | Cut off blanket PO's and IO's (except for construction project accounts). |
| 6 June | Human Resources | New year System Calendar & Bracket Step table verified and returned to Jon Womack. |
| 6 June | Cowart | New year Calc Control Master List to Jon Womack. |
| 6 June | Reynolds | Reduce interfund payable/receivable between Unexpended Plant and Retirement of Indebtedness funds for Stadium Lights project (done). |
| 6 June | Ferrell | Run FOCUS reports for scholarship billings. |
| 6 June | A/P | Pay all invoices as soon as possible – use PBR140 to request invoices. |
| 6 June | Fitzgerald | Request that Campus Management send a copy of their financial statements with their management letter to The Citadel auditor. |
| 6 June | Fitzgerald | Begin work on Preliminary Federal Schedule – due 6/13/08. |
| 6 June | Earhart | Remind departments to check out year-end tips and important year-end dates on Financial Services web site. |
| 6 June | Ferrell/Reynolds | Check SC grants – 433281,433282, 433304, 433305, 433307 |
| 6 June | Reynolds | Check on status of McManus land gift. |
| 12 June | Reynolds/Earhart | Review liability accounts. |
| 12 June | Ferrell | Record interest income for Zero Coupon bonds held at Smith Barney. |
| 12 June | Budget | Review chairs and make required adjustments. |
| 12 June | Reynolds | Verify that any Foundation SL accounts that should close to fund balance are changed to an “F” on screen 6. |
| 12 June | HR/Budget | HR gives Budget list of department head stipends with DH0001 assignments |

THE CITADEL
2008 FISCAL YEAR SCHEDULE
2/21/08

****Last FY 2008 Checkwrite 6/27/2008****

****First FY 2009 Checkwrite 7/2/2008****

| <u>Due Date</u> | <u>Responsible</u> | <u>Task</u> |
|-----------------|--------------------|--|
| 12 June | HR/Budget | HR gives Budget list of employees with temp pay (TP0001) assignments carrying over to new year. |
| 12 June | Budget | Review overdrawn 1XXXXXX and 2XXXXX accounts and solicit clearing plans from departments. |
| 12 June | Ferrell | Call Hank and make sure that he has completed all current year awards. Prepare final billings for investment managers and make sure they receive the bills in sufficient time to prepare a check for us by 6/27. |
| 12 June | Reynolds | Review account attributes. IF P on S/L, should be Y on G/L so it will retain transfers. S/L's should be either P's or F's - no Y's. Review account purpose; review any accounts which may be deleted during close-out to make sure they have no balance. Review any accounts that were project accounts but need to be changed to fiscal year accounts so that their SL's will close to zero (such as Summer Camp, summer foreign travel accounts, Foundation accounts, SCNEE 22116). (yearend.fex, delete.fex, acctpurp.fex). GL's are set up with Y because transfers are retained as YTD entries on GL. Make appropriate changes to accounts in ranges we want to delete. |
| 12 June | Cowart | Send out PCS memo (to PCS users, liaisons and to entire campus). |
| 12 June | Cowart | RQ/Upload e-mail |
| 16 June | Reynolds | Is there any spoil site revenue in FY 2008? |
| 16 June | Ferrell | Inquire whether there have been any equipment trade-ins during the year. |
| 16 June | Fuller | Draw outstanding direct lending amounts. |
| 16 June | Cowart | Faculty salary and benefit accrual. Focus reports run, adjustment calculated, and amounts updated (999.030). Prepare reversing entry for all restricted accounts and 540005. Salary accrual for non-12 month employees. Do not accrue to TCF accounts – use home department. |
| 16 June | Alston | Order Scholarship Book (70) and Fiscal Status (90) report covers. Check with Ralph & Sue for number to order. Send prior year's cover with changes for current year. |
| 16 June | Reynolds | Bill TCF for Stadium & Skybox debt service due 8/15/08. Record revenue in FY 09. |
| 16 June | Cowart | Sales tax returns due 20 th . |
| 16 June | Reynolds | Run variances by account purpose (page break between acct. purposes). |
| 16 June | Ferrell | Analyze total contributions, especially quasi-endowment gifts. Reclass any quasi-endowment gifts. Remember Band Scholarship and Alumni License Plate Fund. |

THE CITADEL
2008 FISCAL YEAR SCHEDULE
2/21/08

****Last FY 2008 Checkwrite 6/27/2008****

****First FY 2009 Checkwrite 7/2/2008****

| <u>Due Date</u> | <u>Responsible</u> | <u>Task</u> |
|-----------------|---------------------------|--|
| 16 June | Earhart | Remind departments to check out year-end tips and important year-end dates on Financial Services web site. |
| 16 June | Budget/Procurement | Notify campus that encumbrances and budget for current year will not roll to new year (except for grant and capital project accounts). Exceptions will be granted only with prior approval of Budget Director. |
| 16 June | Reynolds | Review accounting for leases for correct treatment. Entries should be made in 13 th month. |
| 16 June | Cowart | Notify campus that check with order PO's need to be completed by June 23st. |
| 16 June | Reynolds | Bond interest accruals, amortize bond issue costs and deferred loss. |
| 19 June | Earhart | Co-ordinate with Brigadier Club for final payment. |
| 19 June | Walker | BPA/IO report to Accounts Payable |
| 19 June | Speed | Analyze PBR 130 to locate any items not received by the department. Check with department to see if items have been received. |
| 19 June | Earhart | Distribute year-end close schedule to VP's, etc. |
| 19 June | Speed/Ferrell | Run monthly inventory verification reports (TBM300) and send to Dick Hamilton (2 copies). |
| 19 June | Walker | Notify campus that 6/27 is last day to place Central Supply orders. |
| 19 June | Reynolds/Earhart | Review arbitrage liability. |
| 19 June | Fuller/Fitzgerald | Record administrative allowance for Dept. of Education accounts (use object code 3999 – not indirect costs). |
| 19 June | Fitzgerald | Draw down direct loan and campus based funds. Ensure that EduServe Wachovia account balances are below \$100,000. |
| 19 June | Ferrell | Transfer funds from 222245 to cover any underwater endowments. |
| 19 June | Reynolds | Record gifts in kind – Athletic (remember coach's cars, (\$3000 used previously, 326100-0360, 326100-3999), Business Admin (food provided by Piggly Wiggly, etc.) |
| 20 June | Earhart | TCBF payment. |
| 23 June | Fuller/Treasurer's Office | Last trust scholarship feed. Run SBA 590 before run BBD110. |

**THE CITADEL
2008 FISCAL YEAR SCHEDULE
2/21/08**

******Last FY 2008 Checkwrite 6/27/2008******

******First FY 2009 Checkwrite 7/2/2008******

| <u>Due Date</u> | <u>Responsible</u> | <u>Task</u> |
|-----------------|--|---|
| 23 June | Treasurer's Office | Send memo or e-mail concerning petty cash reimbursements: "After the last check-write of the year, all petty cash reimbursements will be out of new year funds. Requests for petty cash reimbursements for old year funds must be in the Treasurer's office by COB on 6/26." Also include this message: "All cash receipts for the current year must be in the Treasurer's Office by 1500 on June 30 th ". |
| 23 June | Treasurer's Office/ Fitzgerald/Reynolds | Bad debt write offs should be charged to object codes 8910-8930, not 6521. |
| 23 June | Walker | PCS reconciliation will be done as usual in the 1 st 10 days of July. Upload to FRS will be to old year. |
| 23 June | Speed | Run weekly FFX extract (normally run on Thurs) and then run it daily through 27 June. |
| 23 June | Cowart | Arrange two daily pick-up/deliveries from Procurement for 6/24 through 6/27. |
| 23 June | Ferrell | State Appropriations reconciliation. Ensure that footnote balances with financial statements. This information is included in Note 18-Transactions with State Entities. |
| 23 June | Earhart | Check Access and Equity funds (should be all spent). |
| 23 June | Speed | Run PBR130 & PBR140 nightly thru 6/27. (should be run until final checkwrite) |
| 23 June | Reynolds | Verify that any non-monetary gifts have been recorded (land, etc). |
| 23 June | Ferrell | Review scholarship billing FOCUS reports. Ensure that banks have been billed so that funds will be received by 6/27. |
| 23 June | Budget | All ABR rule and flags reviewed and all changes entered for carryover to new year. |
| 23 June | Reynolds | Project accounts list to all areas with appropriate clearing account number (see excel spreadsheet "clearing"). Distribute a procedure for using clearing accounts. |
| 23 June | Budget | Review budgets of all accounts in the 2 ledger. |
| 23 June | Speed | Complete BPA/IO review. |
| 23 June | Budget/ITS | Review all parameters for FBY005 procedures. |
| 23 June | Reynolds | Estimate need to cover any deficit cash positions with Trust funds so that we can obtain trust funds from investment managers (i.e.Athletics). |

THE CITADEL
2008 FISCAL YEAR SCHEDULE
2/21/08

****Last FY 2008 Checkwrite 6/27/2008****

****First FY 2009 Checkwrite 7/2/2008****

| <u>Due Date</u> | <u>Responsible</u> | <u>Task</u> |
|-----------------|---------------------|---|
| 23 June | Budget | Do not feed budgets for 4XXXXX and 5XXXXX accounts. Project accounts need to carry current budget. Non-project accounts will be reset in new year. |
| 23 June | Reynolds/Ferrell | Run focus report to find object codes titled "Do Not Use". Eliminate these object codes for the new year. Look at any revenue recorded in 1XXXXX accounts with the exception of 110000. Look at any object codes used that do not have descriptions (SLDESC.FEX). Look at any charges to pool accounts (POOLS.FEX). |
| 23 June | Reynolds | Are we ok w/r/t payments for Stadium and Nat'l Guard? We paid more than our share in 1/08 and should even things out by end of year. |
| 23 June | Ferrell | Cover negative cash in Westvaco Professorship. |
| 23 June | Speed | Run Open Commitments (FJSPL009) for Procurement. |
| 23 June | Earhart | Notify departments that RQ's and uploads charging other departments must be entered no later than 6/27 (to avoid suspense problems). No RQ's or uploads may be entered on 6/30. |
| 23 June | Earhart | Remind departments to check out year-end tips and important year-end dates on Financial Services web site. |
| 24 June | Ferrell/TCF | Foundation will not post any gifts after this date until July 1. Check to be delivered to The Citadel by noon on 6/27. |
| 24 June | Fitzgerald | Write check out of Edu-Serve to deposit in Loan funds. Should clear entire Edu-Serve Perkins balance. |
| 24 June | Cowart/Williamson | Check leave system for any unapproved or incomplete leave. |
| 24 June | Cowart | Adjust prepaids (999.150). |
| 24 June | Reynolds | Check grant-in-aid. |
| 24 June | Reynolds/Fitzgerald | Meet with Financial Aid about Direct Lending cash draws. |
| 24 June | Reynolds | Make sure there is no balance in 016411-1810 (ACH refund). |
| 24 June | Reynolds | Reclassify employee tuition waivers to compensation expense (credit 116420-8116, debit XXXXXX-2340). |
| 24 June | Alston/Ferrell | Record charges for various summer athletic camps. |
| 24 June | A/P | Continue to pay all invoices as soon as possible. Analyze any invoices which are not paying to determine whether the problem can be corrected. |

THE CITADEL
2008 FISCAL YEAR SCHEDULE
2/21/08

****Last FY 2008 Checkwrite 6/27/2008****

****First FY 2009 Checkwrite 7/2/2008****

| <u>Due Date</u> | <u>Responsible</u> | <u>Task</u> |
|-----------------|--------------------|---|
| 24 June | Walker | Complete review of outstanding encumbrances, close all blanket PO's, IO's for appropriated funds. |
| 24 June-1 July | Chamness | Inform campus via e-mail that Cadet Store and Gift Shop closed for inventory on various days. |
| 24 June | Reynolds | Review expenses and income on grant-in-aid accounts (435500 and 222235). |
| 24 June | Reynolds | Review and adjust all restricted funds negative cash. |
| 24 June | Alston | Ensure that all old outstanding checks are written-off. Review listing of outstanding checks for accuracy. |
| 24 June | Alston/Ferrell | Monitor cash in Memo Bank 30 carefully. |
| 24 June | Treasurer's Office | Send memo or e-mail concerning petty cash reimbursements: "After the last check-write of the year, all petty cash reimbursements will be out of new year funds. Requests for petty cash reimbursements for old year funds must be in the Treasurer's office by COB on 6/26." Also include this message: "All cash receipts for the current year must be in the Treasurer's Office by 1500 on June 30 th ". |
| 24 June | Ferrell | Verify that State Treasurer sends us a letter to transfer excess debt funds into Institutional Capital Projects funds. |
| 24 – 30 June | Cowart | Balance AP daily. Retain VBM093 from the last FPR feed, but before the first checkwrite of the new year to balance to old year AP total. |
| 24 June | Fitzgerald | Clear wire transfer account. Make sure balance is zero daily until 7/1. |
| 26 June | Reynolds | Check Agency fund cash and receivables. |
| 26 June | Reynolds | Make sure 015005 is clear of negative cash. Budget will need to do recast if there is negative cash. |
| 26 June | Cowart | Gather and retain information about amount of annual leave used in current year. |
| 26 June | Reynolds | Update auxiliary overhead study and prepare required entries after last payroll is run. Prepare JE to charge estimate for new year. Check auxiliary director expense allocation. |
| 26 June | Reynolds | Sports medicine allocation (see spreadsheet sportsmed.). Estimate was charged at beginning of FY, adjust to actual and prepare to charge estimate at beginning of next FY. |
| 26 June | Cowart | Adjust prepaid unemployment and prepaid worker's comp after 6/30 payroll is run (999.060). |

**THE CITADEL
2008 FISCAL YEAR SCHEDULE
2/21/08**

****Last FY 2008 Checkwrite 6/27/2008****

****First FY 2009 Checkwrite 7/2/2008****

| <u>Due Date</u> | <u>Responsible</u> | <u>Task</u> |
|-----------------|---------------------|---|
| 26 June | Cowart | Annual leave, holiday pay, and comp time focus reports run, adjustment calculated and amount updated after 6/30 pay is run (999.020 and 999.010). Do not accrue annual leave to restricted accounts |
| 26 June | Cowart | After 6/30 payroll is run, reconcile all payroll withholding accounts (999.070) and make sure payroll clearing and suspense accounts are clear. |
| 26 June | A/P | Next-to-last checkwrite of year. Pay all possible invoices. PUBLICIZE THIS AS THE LAST CHECKWRITE. |
| 26 June | Cowart/Womack | 6/30 payroll posts. |
| 26 June | Cowart/Ferrell | Account receivable billings cut-off and preparation of June bills for Brigadier, CAA, TCF. (Wait until final payroll is run before billing. Make sure don't bill again for this same payroll.) We need to receive payments by 6/30 in order to clear receivable. RECONSIDER WHETHER WE NEED TO GET PAYMENTS IN OLD YEAR OR CAN JUST BILL IN NEW YEAR. Probably OK to bill in new year unless amount is significant. Check impact on cash in Agency Funds. |
| 27 June | Walker | Download PCS charges from Bank of America. Notify PCS liaisons that they can change PCS charges until 7/10. Remind liaisons that they need to input an M instead of hitting return if they want to see additional pages of charges. |
| 27 June | Central Supply | Last day to order (delivery on 6/30) |
| 27 June | Ferrell/TCF | Cash-receipt Foundation check for Citadel gifts. |
| 27 June | Reynolds/Fitzgerald | Analyze indirect costs after last payroll. Ensure that all have been charged. |
| 27 June | Financial Services | Last night for RQ's and uploads until July. |
| 27 June | Walker | All purchase requisitions must be approved or they will be dropped. |
| 27 June | Reynolds | All clearing accounts must be clear. |
| 27 June | Ferrell | Verify that June copying charges have been charged to accounts. |
| 27 June | Ferrell | H09 2837. Verify non-research indirect cost recoveries are in the correct state subfund. |
| 27 June | Reynolds | Prepare JE to record receivable for matching gifts not received by 6/27. |
| 27 June | Earhart | Review fund balances in non-athletic department supporting auxiliaries to determine transfers to maintenance reserves. |
| 27 June | Speed/Ferrell | Last FFX extract and feed to A/P and FPR (last extract and feed). |
| 27 June | Treasurer's Office | BBA400 update (refund cycle). |

**THE CITADEL
2008 FISCAL YEAR SCHEDULE
2/21/08**

******Last FY 2008 Checkwrite 6/27/2008******

******First FY 2009 Checkwrite 7/2/2008******

| <u>Due Date</u> | <u>Responsible</u> | <u>Task</u> |
|-----------------|----------------------------------|--|
| 27 June | Speed | All IDT entries complete by 1700 hours. |
| 27 June | A/P | Last A/P checkwrite for current year, last time to process IDT's, last FPR run for year. Last day to record RQ's. Last day for uploads. |
| 27 June | A/P, Cowart | Any expenses for the new year should be posted July 1 st to the new year. Do not post any "prepaid" expenses after the final checkwrite. |
| 27 June | Treasurer's Office | Prepare journal entry to debit fee revenue and credit waivers for Veterans, Policemen, Firefighters, Sons of POW's, Voc Rehab. This is not a scholarship allowance because it is a recognized fee structure. |
| 27 June | Reynolds | Total pledges, contributions reconciled between Foundation and The Citadel, amounts provided to Rena. Ensure that pledge total is current as of 6/30 and that any outstanding matching gifts have been recorded. |
| 27 June | Treasurer's Office/ A/P | Make sure we have all Petty Cash reimbursements entered. |
| 27 June | Ferrell | Transfer excess debt funds into Institutional Capital Projects (per state) |
| 27 June | Reynolds | Adjust bond proceeds in any unexpended plant fund accounts. |
| 27 June | Reynolds | Move gift revenue for Baseball Locker Room from 326141 to 874260. |
| 30 June | Financial Services | Everyone to stay until 5 PM. |
| 30 June | Walker | Last Central Stores issue. Last day to order 6/27. |
| 30 June | Logan/Earhart | Evaluate deferred revenue/account receivable issue. Determine if can back off both for 6/30. |
| 30 June | Reynolds | Record prepaid for scholarships for Summer II fed before July 1. |
| 30 June | Fitzgerald | Clear wire transfer account. Make sure balance is zero. |
| 30 June | Fitzgerald | Run focus report for federal funds and review other restricted accounts with negative cash. Evaluate whether each grant account is accurately stated. Review any grant account with cash and consider whether it should be classified as deferred revenue. We won't bill grant accounts until the end of the 13 th month. |
| 30 June | Walker/Hunter/Mims/ Gutierrez | Inventory sheets to Internal Auditor by 0900 |
| 30 June | Treasurer/Reynolds | Ward provides break down for fee distribution for 222900 and account is cleared in old year via JE. Also clear 022900. Reversed in new year. |
| 30 June | Reynolds | Clear Bulldog Card – 010000-2431 |

THE CITADEL
2008 FISCAL YEAR SCHEDULE
2/21/08

****Last FY 2008 Checkwrite 6/27/2008****

****First FY 2009 Checkwrite 7/2/2008****

| <u>Due Date</u> | <u>Responsible</u> | <u>Task</u> |
|-----------------|--------------------|--|
| 30 June | Ferrell | After last checkwrite, verify that capital project draws completed. |
| 30 June | Reynolds/Earhart | Review liability accounts. |
| 30 June | Reynolds | Recheck account attributes. |
| 30 June | Ferrell | Check and clear all suspense items. |
| 30 June | Allen/Ferrell | All pending assets approved. |
| 30 June | Ferrell/Speed | Run FFX feed if any pending assets approved. |
| 30 June | Reynolds | Verify receipt of Brigadier A/R payment. Total expense in 435500 should be equal to Brigadier contribution. Remainder of expenses should be moved to 222235. |
| 30 June | Reynolds | Clear all inter-college receivables - set up due to's/from's (i.e. unpaid Trust billings). Review Agency accounts. |
| 30 June | Ferrell | Reverse unpaid scholarship billings. |
| 30 June | Ferrell/Allen | Focus reports of all FFX acquisitions and disposals. |
| 30 June | Speed/Ferrell | June month-end close. |
| 30 June | Treasurer's Office | BBD 110 and feed to FRS (Bobbin-send mail message to Jay to run BBD110 before FRS update. Run POS before run BBD 110). After BBD110 is run, run external bill cycle. This has no impact on FRS, so does not delay close-out. |
| 30 June | Speed | Void any unused handchecks in safe. |
| 30 June | Ferrell | Review 028300-2510 (ARA Snack Bar employee charges). |
| 30 June | Ferrell | All draws for CIB, Rev. bonds, excess debt service funds, capital reserve funds, must be received by Patricia Brown by _____. |
| 30 June | Woodruff/Mims | By 1630 last Aux POS upload to SIS feed. |
| 30 June | Treasurer's Office | SIS activity cut off by 1700. |
| 30 June | Allen/ITS | CSR Year End, New Year start-up |
| 30 June | Walker/ITS | Reset counters for requisitions, purchase orders and vouchers in FPR (310)//CSR(901). Send starting numbers to ITS. |
| 30 June | ITS | Freeze SIS focus files (BD file) after final BBD 110 is run. |
| 30 June | ITS | Ensure that no further registration can occur in PAWS after 5PM. |

**THE CITADEL
2008 FISCAL YEAR SCHEDULE
2/21/08**

******Last FY 2008 Checkwrite 6/27/2008******

******First FY 2009 Checkwrite 7/2/2008******

| <u>Due Date</u> | <u>Responsible</u> | <u>Task</u> |
|-----------------|--------------------|--|
| 30 June | ITS | After 1800 run FBY001 – create new year files. |
| 30 June | ITS/Budget | Run FBY005 – New-year budgets. |
| 30 June | ITS | VBY001 run – moves A/P files to the new year. |
| 30 June | ITS | FBY002 – Project account closing & moves purchasing files to the new year |
| 30 June | ITS | TBY 900 – Asset Purge - *(PRIOR YEAR ONLY - purge through 6/30/07). |
| 30 June | Alston | VBM001 and VBM094 must be retained until audit complete. |
| 30 June | Reynolds | Focus report of all journal entries for current year. |
| 1 July | Cadet Store | Cadet Store will be closed for inventory. |
| 1 July | Treasurer/Reynolds | Auxiliary deposits made on 7/1 for 6/30 work can be recorded in the correct year by a JE. Notify Sue of amounts, account numbers & object codes. Consider how to handle deposits in transit. Make sure to watch for Cadet Store cash receipt for 6/30 sales. |
| 1 July | Reynolds/Alston | Freeze project account GL's in old year. Freeze old year TCF accounts in new year. |
| 1 July | Ferrell | Scholarship budgets to Budget Office (include Daniel Fund). Send copy to Financial Aid. Sansom (435653) should fund full athletic scholarship. (Sansom scholarship has not yet been awarded because no qualified athlete). |
| 1 July | Reynolds | TCF budgets to Budget Office. |
| 1 July | Reynolds | Ask Smith Barney to provide accrued dividends at 6/30. |
| 1 July | Reynolds | Don't adjust Dwelle until Rena has posted 6/30 investment results. |
| 1 July | ITS | Old and new year available. |
| 1 July | Fitzgerald/Budget | Check labor distribution on all employees charged on 4XXXXX accounts and ensure that new year encumbrances are for length of grant, rather than the entire fiscal year (use LDA screen). |
| 1 July | AP/ Cowart | All FRS and FPR entries use new year voucher number. IDT's must be entered in new year and accrued by JE because IDT's affect cash. |
| 1 July | Treasurer's Office | No check write until 7/2 – do not submit BRF's until 7/2. |
| 1 July | Cowart | Write off old credits, reverse JE in the new year. Drop credits in the new year. |
| 1 July | Speed | No FPR feeds until 7/2. |

**THE CITADEL
2008 FISCAL YEAR SCHEDULE
2/21/08**

****Last FY 2008 Checkwrite 6/27/2008****

****First FY 2009 Checkwrite 7/2/2008****

| <u>Due Date</u> | <u>Responsible</u> | <u>Task</u> |
|-----------------|---------------------------|---|
| 1 July | Budget | Check ABR flags. |
| 1-12 July | A/P | Old and new year A/P processing. Review all invoices to determine if an old year or new year expense. Note correct FY on invoice and give to Disbursement Manager to review. All invoices entered into FRS or FPR must be entered into correct FY. |
| 1 July | A/P | Review invoices to determine if item was received prior to year-end, but was not received in FPR. Bring to Disbursement Manager's attention. |
| 1 July | A/P | Any old year expenditures paid on new year PO's, or any new year expenditures made on old year PO's, must be brought to the Disbursement Manager's attention. |
| 1 July | Ferrell/Allen | Fixed assets will operate in both the old and new years. Be careful to make entries to correct fiscal year. Larry Allen should make no entries during the 13 th month without talking with Rena. |
| 1 July | All | No posting to project accounts in old year in 13 th month. Use clearing accounts. |
| 1 July | Treasurer's Office A/P | All petty cash reimbursements will be charged to the new year. |
| 1 July | Earhart | Review 2's, 3's and 4's to determine if account should be ABR rule 3. |
| 1 July | Womack/Budget | EJA520 – set up budgets and encumbrances from position control for the new year (initialization). |
| 1 July | Budget | Position control verification. |
| 1 July | Ferrell/Alston | Ensure that suspense accounts (old and new year) are clear during entire 13 th month period. |
| 1 July | Financial Services | Old year JE's submitted on blue paper. New year JE's submitted on yellow paper. |
| 1 July | Financial Services | Ensure PO numbers are used when doing JE's for A/P. Any accrual JE must reference PO number. Review procedures with all staff to ensure encumbrances are correctly adjusted when JE's are processed (use F & P in D/C column to indicate if payment if partial or final). This will only affect FRS and the encumbrance that is carried forward into the new year – not the actual PO). |
| 1 July | Woodruff/Mims/Walker | Inventory worksheets due in Financial Services by 1700. |
| 1 July | Cowart | Roll fiscal year in HRS for new year input (put new year on screen 52). Jon needs to adjust comp time balances. |

THE CITADEL
2008 FISCAL YEAR SCHEDULE
2/21/08

****Last FY 2008 Checkwrite 6/27/2008****

****First FY 2009 Checkwrite 7/2/2008****

| <u>Due Date</u> | <u>Responsible</u> | <u>Task</u> |
|-----------------|--------------------|---|
| 2 July | Budget | Enter 2XXXXX account budgets and carryforward budgets after EJA520 runs |
| 2 July | Budget | Enter New Morning Foundation grant to PPLT budget. |
| 2 July | Treasurer's Office | Run the detail for 0-16411-1350 and separate the debit balances and credit balances. Do a JE debiting 0-16411-1350 and crediting 0-16411-2540 for the amount of the credit balances. Sue will then adjust the current portion of deposits. |
| 2 July | Budget | Check distribution on all split funded employees. |
| 2 July | Reynolds | Run variances by account purpose (page break between acct. purposes). |
| 2 July | Reynolds/Alston | Set up budgets for the Foundation contingency accounts. For accounts that carry over cash, the carry over budget goes into 0802 for the amount carried over. 6500 Pool gets the expense budget for that amount. Money that comes in during the fiscal year will be reflected as Foundation revenue budget, and the expense budget will be raised. We will need to correct the cash carryforward budget based on actual cash carried forward at the end of the 13 th month. This correction will be made on August 1 st . |
| 2 July | Alston | Set up budgets for the cash & carry accounts. For accounts that carry over cash, the carry over budget goes into 0802 for the amount carried over. 6500 pool gets the expense budget for that amount. Money that comes in during the fiscal year will be reflected as gift revenue and the expense budget will be raised. Watch out for accounts with pledges. We will need to correct the cash carryforward budget based on the actual cash carried forward at the end of the 13 th month. This correction will be made on August 1 st . |
| 2 July | Treasurer's Office | Checkwrites will begin tonight - submit BRF's. |
| 2 July | A/P, ITS | First new year check write. Send e-mail to Jon, Jay, Jim and Don reminding them that this is the first checkwrite of the new year. BRF's for all feeds (FPR, FFX) should begin again tonight. |
| 7 July | Cowart | Co-ordinate with Construction Management so we get final construction bills before A/P closes out. These expenses will need to be accrued since they will affect project accounts. |
| 7 July | Ferrell | Draws from CIB, State Institution Bonds, Revenue Bonds, Excess Debt Service funds and Capital Reserve Funds due in Columbia 11 AM 7/??. |
| 7 July | All | All deposit slips for old year must be in Treasurer's Office by 10:30 AM. |
| 7 July | Reynolds | Review Leases Payable. Determine if correct number of payments made and determine if total executory costs is accurate. May need to accrue last payment. Record journal entries. |
| 9 July | Earhart | Review cash balances and fund balances in auxiliary accounts to make sure there are no deficit positions. |

THE CITADEL
2008 FISCAL YEAR SCHEDULE
2/21/08

****Last FY 2008 Checkwrite 6/27/2008****

****First FY 2009 Checkwrite 7/2/2008****

| <u>Due Date</u> | <u>Responsible</u> | <u>Task</u> |
|-----------------|-------------------------|--|
| 9 July | Alston | July close-out schedule. |
| 9 July | Cowart | Distribute updated Fringe Benefits Chart and updated HRS benefit table with new rates for retirement, worker's comp, unemployment. |
| 10 July (??) | Ferrell | Deadline for draws for CIB, Revenue Bonds, Excess Debt, and Capital Reserve Reserve funds. |
| 10 July?? | Financial Services | Last date to record old year revenue |
| 10 July | Treasurer's Office | Ensure that receivable charges are to correct receivable, i.e. there are no auxiliary receivables in non-auxiliary GL's. |
| 10 July | Ferrell | Review scholarship funds with negative restricted fund balance. Move necessary scholarship awards to unrestricted scholarship account. |
| 10 July | Treasurer/Reynolds | Move 028950-1350 to 022680-1350 (if any remaining balance in 028950). Focus report should detail what is in 028950-1350. |
| 10 July | Cowart | Adjust prepaid insurance (999.160). |
| 10 July | Fitzgerald | Provide current year loan collection amounts (Trust, Perkins) to Accounting Manager. |
| 10 July | Treasurer's Office | Credit card discount charges need to be in Financial Services by 7/17. |
| 10 July | Reynolds | Consider recording deposits in transit on MB8 on journal entry and reversing in new year. |
| 10 July | Reynolds | Adjust inventories (999.240): Gift Shop Cadet Store Tailor Shop |
| 10 July | Reynolds | 30 June preliminary closing Financial Statements. |
| 10 July | Alston/Ferrell/Reynolds | Pay particular attention to any reconciling items on memo bank reconciliations. Most reconciling items should be cleared before end of 13 th month. Corrections for old year items must be made in old year. Record any June deposits in transit from State with journal entry and reverse in new year. |
| 10 July | Cowart/Speed | Upload June PCS charges to old year. |
| 10 July | Cowart | 7/15 permanent, 6/30 temporary payroll run. Make sure appropriate Foundation accounts are not frozen. Accrual for CWS needs to post to the new year account, not the old year account in the new year. |
| 14 July | Earhart | Review auxiliary status. |

THE CITADEL
2008 FISCAL YEAR SCHEDULE
2/21/08

****Last FY 2008 Checkwrite 6/27/2008****

****First FY 2009 Checkwrite 7/2/2008****

| <u>Due Date</u> | <u>Responsible</u> | <u>Task</u> |
|-----------------|--------------------------|---|
| 14 July | Earhart | Athletic grant-in-aid deficit (999.250). |
| 14 July | Fuller | Prepare listing of scholarship awards by student by account number for auditors. |
| 14 July | Reynolds/Earhart/Ferrell | Meet with Construction Mgmt office to go over final capital projects schedule. Analyze capitalized projects for depreciable land improvements. |
| 15 July | Fitzgerald | Institutional loan and Perkins loan bad debt allowance calculated. Provide copies of reconciliations to Accounting Manager for auditors. |
| 15 July | Treasurer's Office | Bad debt allowance calculated and JE's provided to Financial Services. |
| 15 July | Ferrell/Speed | Verify that telephone tape for June has been run in old year. |
| 15 July | Alston/Ferrell | Journal entries to charge and reimburse Athletic Dept. for use of athletic facilities for summer athletic camps. Send e-mail to Auxiliaries & Physical Plant advising them of billing cut-off for sports camps and requesting them to submit final bills. |
| 15 July | Earhart | Transfer Summer School surplus. |
| 15 July | Earhart | Get BOV and Citadel Trust minutes together for auditors; review them for any items we may have missed (land gifts/swaps, leases, etc.). |
| 15 July | Treasurer's Office | Provide account receivable and deposit detail that reconciles to FRS. Possible problem - if SIS feed goes to suspense the SIS detail will be in the suspense account. Also - SIS ledger totals don't tie to account receivable totals in FRS because of credits in ledgers. These credits are reclassified as deposits in financial statements. |
| 17 July | Ferrell | Clear Memo Bank 8. |
| 17 July | Cowart | Run focus report to capture old year PCS data and send to ITS for year end CD. Evaluate purging PCS system. |
| 17 July | Cowart | A/P and retainage reconciliations due. |
| 17 July | Cowart | Review utilities invoicing to determine that all utilities invoices for old year have been entered. |
| 17 July | Cowart/Speed | Review IDT payments to determine that all IDT's for old year have been entered. |
| 17 July | Cowart | Check to make sure all legal fees and construction project expenses have been entered. |
| 17 July | Cowart | Sales tax returns. |

THE CITADEL
2008 FISCAL YEAR SCHEDULE
2/21/08

****Last FY 2008 Checkwrite 6/27/2008****

****First FY 2009 Checkwrite 7/2/2008****

| <u>Due Date</u> | <u>Responsible</u> | <u>Task</u> |
|-----------------|---------------------|--|
| 18 July?? | Financial Services | Deadline for recording Disbursement Vouchers, IDT's, JV's and Appropriation Transfers in CG's Office. |
| 20 July | Fitzgerald | Department of Revenue will mail Tax Pop packet. |
| 21 July | Reynolds | Dwelle adjustments. Make sure final investment entries made before adjust. |
| 21 July | Reynolds | Schedule of cash surrender value of life insurance policies – adjust asset. |
| 21 July | Williamson | Insurance claims/payment schedule. |
| 21 July | Ferrell | Audit confirmations due to Controller (to be mailed by auditors): Brigadier Club Association of Citadel Men Citadel Foundation Remember to include information concerning Citadel magazine and receivable/payable related to Holliday Alumni Building in confirmations. |
| 21 July | Reynolds/Fitzgerald | Grant receivable and deferred revenue entries – including TCF. |
| 21 July | Alston | All cash accounts reconciled. Pay particular attention to any reconciling items. We should clear or explain all of these items before year end close. Prepare and reverse JE's for any deposits in transit. |
| 21 July | Ferrell | All 13 th month disbursement vouchers, IDTS, JV's, and appropriation transfers must be received by CG's office by_____. |
| 21 July | Reynolds | Adjust sales tax liabilities. |
| 22 July | Cowart | PBX175 Accrual Update (received, not invoiced) in the old year FRS files -upload. Give copy of any accruals to "5000" object codes and any accrual to project accounts to Rena. |
| 22 July | ITS/Openshaw | Run FBY005 – to roll forward open commitments and carryover budgets to cover open commitments and future year scholarship budgets (trans code 029). Budget Director to review and approve prior to roll. Only for 4XXXXXX and 8XXXXXX accounts and individual encumbrances that Budget Director has approved. |
| 22 July | A/P | Old year FRS account payable close out. |
| 22 July | Walker | Establish encumbrances in new year for any old year encumbrances that Budget Office has approved for roll to new year. |
| 22 July | Cowart | Final prepaid expenses and accrued liabilities reconciliations due. |

THE CITADEL
2008 FISCAL YEAR SCHEDULE
2/21/08

****Last FY 2008 Checkwrite 6/27/2008****

****First FY 2009 Checkwrite 7/2/2008****

| <u>Due Date</u> | <u>Responsible</u> | <u>Task</u> |
|-----------------|--------------------|---|
| 22 July | Cowart | Record Bookstore credits as receivable; record invoices for returned books that we have not received a credit from book company as receivable. (The bookstore credits should match the credits on the outstanding voucher list as of A/P closeout on 7/17). |
| 22 July | Reynolds | Evaluate need to record CIB receivable or Deferred Bond Maintenance fund receivable. |
| 22 July | Reynolds | Capital Project Summary FS Report. |
| 22 July | Ferrell | Final equipment reconciliation due; JE for pending assets. |
| 22 July | Ferrell | Capitalize buildings and delete any buildings that may have been demolished. |
| 22 July | Reynolds | Adjust CIP. Make sure to look at any accruals to project clearing account. Tie total expense on income statement to total repairs and construction costs. |
| 22 July | Ferrell/ITS | TBM200 prior. Don't worry about warning that FA & FX values conflict. |
| 23 July | Cowart | Last day to forward invoices to A/P for accrual (check with Construction Management). |
| 23 July | Ferrell/ITS | TBM200 current (screen 590 FY 076), TBM210 both (screen 590 FY 07) After TBM210 runs, Update FY to new FY. Make sure that feed to FRS is run after TBM210 so that depreciation will feed to FRS on 7/23. FJFFXRCD. |
| 23 July | Ferrell/Speed | Do not run FJFFX.DAT. |
| 23 July | Reynolds | Verify that all accounts set to delete this year (delete flag = 2) have a zero balance. |
| 23 July | Ferrell | Endowment summary and reconciliations and JE's. |
| 23 July | Reynolds | Reclass FFX fund balance adjustment accounts to revenue & expense. Make sure Rena has posted all accruals. Move depreciation expense posted to GL to SL. |
| 23 July | Fitzgerald | Bill old year work study accounts if necessary. |
| 25 July | Financial Services | Everyone to stay until 5PM. Plan to eat lunch in. |
| 25 July | Treasurer | Do not submit BRF's BBA400, VJSISDAT, BJD110. |
| 25 July | Speed/ITS | Make sure to enter BRF's for month end (no check write BRF!). No feeds from other systems. FJFPRDAT; VJFPRDAT; FJFFXDAT. Make sure 1 batch processes in order to get reports for old year. |

THE CITADEL
2008 FISCAL YEAR SCHEDULE
2/21/08

****Last FY 2008 Checkwrite 6/27/2008****

****First FY 2009 Checkwrite 7/2/2008****

| <u>Due Date</u> | <u>Responsible</u> | <u>Task</u> |
|-----------------|--------------------|---|
| 25 July | ITS/Treasurer | Delete OBD FILE from 2007 year end closing (prior year-end closing). |
| 25 July | ITS | Run FBD043 from old year files and FBM094 from new year files. Controller's Office must verify balances prior to proceeding with close. |
| 25 July | Reynolds | Move 110000-0412 to 110000-0172. |
| 25 July | Reynolds | \$130,000 for spoil site use in 874028-evaluate whether it should be moved. If move, segregate in a 2XXXXXX account, |
| 25 July | ITS | Run FBY003 to close old year (Control parameter CLOSE = FINAL). CHECK forward parameter to roll forward different FY accounts. |
| 28 July | Everyone | All new year processing. |
| 28 July | Reynolds | Clear amount in 016411-2509 to 016411-2540. |
| 28 July | Reynolds | Reminders sent to Departments that are involved in audit concerning information requirements. |
| 28 July | Ferrell | Notify Library - Daniel Library Fund budget. |
| 28 July | Reynolds | Record current year auxiliary overhead, current year auxiliary director, and current year sports medicine charges (based on prior year charges). |
| 28 July | Budget | Re-run carryforward calculations for 2XXXXXX accounts and enter final adjustments. |
| 28 July | Reynolds/Alston | Check budgets in cash and carry accounts and 4XXXXXX accounts to ensure budget equals cash balance. |
| 28 July | Reynolds | Prepare trial balance for Trust auditor. Be careful when pulling transfers for unexpended plant fund accounts. |
| 28 July | Ferrell | Investment schedule for Trust auditor (with GASB 3 information) |
| 28 July | Reynolds | Freeze old year TCF accounts, change new year TCF accounts to fiscal year accounts. Review carryover accounts. |
| 28 July | Reynolds | Run variances by account purpose (page break between acct. purposes). |
| 28 July | Reynolds | Focus report of all 13 th month journal entries. |
| 29 July | Reynolds | Final year-end financial statements. |
| 31 July | Earhart | Risk Management footnote. |
| 31 July | Earhart | Contingencies and Litigation footnote. |

THE CITADEL
2008 FISCAL YEAR SCHEDULE
2/21/08

****Last FY 2008 Checkwrite 6/27/2008****

****First FY 2009 Checkwrite 7/2/2008****

| <u>Due Date</u> | <u>Responsible</u> | <u>Task</u> |
|-------------------|---------------------|---|
| 31 July | Ferrell | Endowment investment summary (with GASB 3 information). |
| 31 July | Earhart | Subsequent events footnote. |
| 31 July | Ferrell | Related Parties footnote. |
| 31 July | Cowart | Pension Plans and Postemployment Benefits footnotes. |
| 31 July | Reynolds | Check on status of Chapman insurance policy payment due in September. |
| 31 July | Ferrell | Co-ordinate jump starts for new year with TCF. |
| 1 August | Fitzgerald | Federal Schedule/LWP report. |
| 3 August | Reynolds | Auxiliary Enterprises Summary Statement for Fiscal Status Report – balance to financial statements. |
| 3 August | Reynolds | CGPS credit hour production. |
| 8 August | Reynolds | Final statements. |
| 18 August | Alston | Send letters for unclaimed payroll and accounts payable checks. |
| 18 August | Treasurer's Office | Review deferred revenue to determine if revenue should be recorded. |
| 18 August | Reynolds | Adjuncts who replace professors on sabbatical should be charged to TCF Sabbatical account (so provost doesn't have to work with budget office to change account numbers on professors on sabbatical). |
| 18 August | Reynolds/A-P | ARA prepay. |
| 18 August | Reynolds/ Budget | Notify Budget to change labor distribution for professors coming off/on sabbatical. Check employees charged to Foundation accounts – labor needs to be charged to new-year accounts as of 8/16/07. |
| 29 August | Cowart | Travel report due. |
| 31 August | Fitzgerald | Application for participation in SC Dept of Revenue Tax Pop program is due |
| 1 Sept – 30 Sept. | Fitzgerald | SC DOR will notify us that application for Tax Pop program has been received and requested layout format and instructions will be mailed. |
| 3 September | Fitzgerald/Reynolds | FISAP report. |
| 3 September | Budget/Reynolds | Transfer list for FY 2009 provided for input into FRS. |
| 3 September | Ferrell/Reynolds | Academic Endowment incentive information. Due 10/31. |
| 15 September | Cowart | Bill for ½ of Brigadier contribution. |

**THE CITADEL
2008 FISCAL YEAR SCHEDULE
2/21/08**

******Last FY 2008 Checkwrite 6/27/2008******

******First FY 2009 Checkwrite 7/2/2008******

| <u>Due Date</u> | <u>Responsible</u> | <u>Task</u> |
|------------------------|---------------------------|---|
| 15 September | Ferrell | Move cash over \$2000 from Band Camp (222135) to Band Scholarship. |
| 15 September | Reynolds | NACUBO Endowment Study |
| 1 October | Treasurer's Office | 1/3 of total cadet parking fee should be moved to 326100-0174 |
| 15 October | Reynolds | Send debt coverage schedule to CG. |
| 20 October | Reynolds | CHE 150 (due 10/31) |
| 24 October | Reynolds | Closing Package due. |
| 24 October | Alston | Unclaimed reports due to state. |
| 15 November | Reynolds | UBIT tax return due. |
| 1 December | Fitzgerald | Tapes/diskettes are due to SC DOR for Debt Setoff for Tax Pop Program |
| 3 December | Reynolds | Moody's annual report |
| 10 December | Ferrell | Plan for refund cycle in early January (\$2 million) |
| 15 December | Reynolds/Logan Fin Aid | 5 th year athletes rent through Financial Aid |

THE CITADEL
2008 FISCAL YEAR SCHEDULE
2/21/08

****Last FY 2008 Checkwrite 6/27/2008****

****First FY 2009 Checkwrite 7/2/2008****

| <u>Due Date</u> | <u>Responsible</u> | <u>Task</u> |
|-----------------|--------------------|-------------|
|-----------------|--------------------|-------------|

Distribution:

LCT Earhart
LTC Fuller
Mj. Chamness
COL Openshaw
COL Carpenter
Mr. Allen
Mrs. Aluage
Ms. Alston
Mrs. Bright
Mrs. Cowart
Mrs. Ellison
Mrs. Ferrell
Ms. Fitzgerald
Mr. Fulmer
Mr. Gathers
Mr. Guitierrez
Mr. Logan
Mrs. Mims
Ms. Reynolds
Mrs. Smith
Ms. Shoaf
Ms. Speed
Mrs. St. Denis
Mr. Walker
Ms. Williamson
Mr. Williamson
Mr. Woodruff
Mr. Womack
File copy