

March 6, 2025

Memorandum

To: Campus Community

From: John Fugatt
AVP Financial Services



Subject: **2024-2025 Fiscal Year Closing Deadlines**

The purpose of this memorandum is to communicate the upcoming deadlines that are required to ensure the campus is able to meet the aggressive year-end closing requirement. The deadline for closing the books for FY 2024-2025 is Monday, July 7, 2025.

ACCOUNTING

Accounts Payable

Invoices – Due Friday, June 6, 2025

Please approve (sign and date) and submit invoices to CSUBUY P2P or Accounts Payable via email to accountspayable@mail.fresnostate.edu Friday, June 6, 2025 to ensure processing by Monday, June 30, 2025. If you have questions or need to adjust a vendor's invoice previously submitted to Accounts Payable, please contact the appropriate AP technician immediately as listed below:

Assigned Duties	Contact	E-mail	Phone (559) 278-
Vendors: A-C	Anna Andalon	aandalon@mail.fresnostate.edu	2760
Vendors: D-I	Paola Linares	plinares@mail.fresnostate.edu	1070
Vendors: J-K, X-Z Employee Reimb: A-Z Travel: A-Z	Marie Cuningham	mariec@mail.fresnostate.edu	2911
Vendors: L-Q, UBEO, Procurement Cards	Eva Owens	eowens@mail.fresnostate.edu	7831
Vendors: R-W	Ashley Yu	ashleyyu@mail.fresnostate.edu	5482
Athletics	Virginia Nevarez	vnevarez@mail.fresnostate.edu	2877

Direct Payments – Due Monday, June 2, 2025

All Direct Pay forms must be received in Accounts Payable via email to accountspayable@mail.fresnostate.edu no later than Monday, June 2, 2025 to ensure entry in FY 2024-2025. For IRA funds Direct Pays, please refer to page 4.

Accounts Receivable

Requests for Billing – Due Friday, May 30, 2025

Requests for Billing must be received in Accounts Receivable via email to accountsreceivable@listserv.csufresno.edu by Friday, May 30, 2025 to ensure entry in FY 2024-2025. Any Requests for Billing not received by the above date may be processed in FY 2025-2026. Please contact Jacob Locke at jlocke@mail.fresnostate.edu or ext. 5481 if you have any questions.

Cash Receipts/Cashiering

Deposits – Due Monday, June 30, 2025

To ensure credit to your accounts for FY 2024-2025, receipts (cash, checks, etc.) received during the period of Monday, June 9, 2025, through Monday, June 30, 2025 must be deposited daily at the cashiers' windows located in the south lobby of the Joyal Administration Building. Receipts received after 1:30 p.m. on Monday, June 30, 2025, will be receipted in FY 2025-2026. Please contact Brian Alley at brianalley@mail.fresnostate.edu or ext. 2881 if you have any questions.

Chargebacks

Printing & Mail Services, University Warehouse, ITS, TLT, etc. – Due Friday, May 30, 2025

Due to the early closing deadline, chargeback activity for FY 2024-2025 will be cut off Friday, May 30, 2025. Chargeback activity for June 2025 will be recorded as FY 2025-2026 activity. Please contact Linda Vivian at lindavi@mail.fresnostate.edu or ext. 7882 if you have any questions.

Expenditure/Revenue Transfers – Due Monday, June 2, 2025

Due to the large volume of year-end adjustments and various closing procedures performed during the month of June, requests to transfer recorded expenditures and/or revenues for activity through May 31, 2025 should be received by General Accounting no later than Monday, June 2, 2025. Requests to transfer recorded expenditures and/or revenues for June 2025 must be received in General Accounting by Tuesday, July 1, 2025. Transfer requests received after Tuesday, July 1, 2025 will not be processed in FY 2024-2025 nor in FY 2025-2026 because correcting prior year transactions in the current year will cause a mismatch of revenues and/or expenses in both years.

EXCEPTION: Transfer requests submitted to utilize remaining budget balances of capital outlay funds *reverting* as of Monday, June 30, 2025, must be received by General Accounting by Friday, May 30, 2025, to allow sufficient time for sending a Plan of Financial Adjustment (PFA) to the State Controller's Office (SCO) by the anticipated Friday, June 13, 2025 SCO deadline.

Transfer of Payroll Expenditure (TOP) forms are to be submitted within 60 days of the pay period for payroll expenditures in the months July 2024 through March 2025. TOPs for April and May 2025 payroll expenditures must be submitted by Monday, June 2, 2025. TOPs for June 2025 payroll are to be submitted by Tuesday, July 1, 2025. There will be no retroactive TOPs processed. Effective July 2, 2025, TOPs will only be processed for fiscal year 2025-2026.

All non-payroll expense/revenue transfer journals must be prepared using the "Non-Payroll Expenditure/Revenue Transfer Request Form" (TOE) which is in the Forms Portfolio at "My Fresno

State/Main Menu/Forms Portfolio/Electronic Forms/Finance/" or on the Fresno State Accounting Services website <http://www.fresnostate.edu/adminserv/accountingservices/forms/>. When completed, email the Non-Payroll Expenditure/Revenue Transfer Request Excel spreadsheet and the approved journal with supporting documentation to TOE_journals@mail.fresnostate.edu.

"Transfer of Payroll Expenditures" (TOP) request forms can be found at "My Fresno State/Main Menu/Forms Portfolio/Electronic Forms/Finance/" and are submitted to PJ Soligian (M/S JA58 or e-mail at pjsoligian@mail.fresnostate.edu).

Interagency Financial Transactions (IFT) – Due Friday, June 6, 2025

IFTs are used for payments between CSU campuses and are submitted to the Chancellor's Office. Supporting documentation can be submitted to the Chancellor's Office or to General Accounting on a Request for Billing or a Direct Pay form.

The deadline for submitting IFTs to the Chancellor's Office is tentatively June 13, 2025. If the department wishes for General Accounting to submit the IFT on its behalf, please submit the information via email to bvondara@mail.fresnostate.edu no later than Friday, June 6, 2025.

Inventories – Due Tuesday, July 1, 2025

Facilities Management, ITS, Student Health Center, Printing and Mail Services, and the Warehouse must perform a physical count of their inventories on hand at Monday, June 30, 2025 and submit documentation by Tuesday, July 1, 2025 to the following individuals in General Accounting: Cherie Weber cweber@mail.fresnostate.edu and Heather Santos hsantos@mail.fresnostate.edu.

Petty Cash – Due Friday, June 6, 2025

Any petty cash receipts or invoices for FY 2024-2025 purchases, which have not previously been submitted for reimbursement, must be summarized using the petty cash voucher form and received in Cashiering no later than Friday, June 6, 2025. Please contact Brian Alley at brianalley@mail.fresnostate.edu or ext. 2881 if you have any questions.

Travel – Due Friday May 30, 2025

Concur Electronic Expense Reports – All electronic expense reports must be approved and submitted to Accounts Payable by Friday, May 30, 2025 to ensure they will be recorded in FY 2024-2025. Concur electronic expense reports received with errors, omissions, etc. will not be recorded in FY 2024-2025. For travel expense claims charging IRA funds, refer to page 4.

Paper Travel Expense Claims – All paper travel expense claim forms for travel through Wednesday, May 21, 2025 for FY 2024-2025 must be received by Accounts Payable by Friday, May 23, 2025 for inclusion in FY 2024-2025. All paper travel expense claim forms for travel between Thursday, May 22, 2025 through Tuesday, June 3, 2025, travel must be received by Accounts Payable by Tuesday, June 3, 2025 to be recorded in FY 2024-2025. Paper travel expense claims received with errors, omissions, etc. will not be recorded in FY 2024-2025. Paper travel expense claim forms for June 2025 travel received after Tuesday, June 3, 2025, will be recorded in FY 2025-2026. Please contact Marie Cuningham at mariec@mail.fresnostate.edu or

ext. 2911 if you have any questions. For travel expense claims charging IRA funds, refer to page 4.

Travel Spanning Fiscal Years – After the trip is completed, submit only one travel expense claim for the entire trip.

Release Time Contracts – Due Tuesday, April 15, 2025

Release Time Contracts for FY 2024-2025 must be received in Foundation Financial Services by Tuesday, April 15, 2025. Please contact extension 8-0850 for any questions.

Release Time Contracts for FY 2024-2025 must be received in Accounts Receivable by Friday, May 23, 2025. Please contact Jacob Locke at jlocke@mail.fresnostate.edu or ext. 5481 if you have any questions.

All requests or contracts not received by the above dates will be processed in FY 2025-2026.

Trust Funds

Obligations and Encumbrances – All trust fund encumbrances, except IRA trust funds, open at FY 2024-2025 will be automatically closed and rolled forward.

Ending Trust Fund Balances – Ending fund balances in all trust funds, except IRA trust funds, will be rolled forward automatically to FY 2025-2026.

Instructionally Related Activity (IRA) Trust Funds

Obligations and Encumbrances – Unlink other Trust Funds, IRA trust fund encumbrances will not be rolled forward to FY 2025-2026.

Ending Trust Fund Balances – Ending fund balances in all IRA trust funds will not be rolled forward to FY 2025-2026. Any unspent and unencumbered IRA ending trust fund balances will instead be returned to the pool of unallocated IRA funds

IRA (Instructionally Related Activity) Expenditures – Purchase requisitions for less than \$100,000 will need to be in CSUBUY P2P by Friday, April 18, 2025. Please have all the appropriate signature approvals and Academic Resources approvals prior to submitting the requisitions.

For all other IRA purchases/expenditures, direct pay approval forms and Travel Expense Claims must be received with all the appropriate signature approvals in Academic Resources by Friday, May 16, 2025.

All paperwork that does not meet these deadlines will be returned to the department and you will have to pay these expenditures out of your department funds or 2025-2026 IRA Allocations.

Unfortunately, THERE ARE NO EXCEPTIONS to these IRA deadlines.

BUDGET – Due Thursday July 3, 2025

Adjusting Budget Journals (ABJs) – All budget adjustments for FY 2024-2025 must be submitted by Thursday, July 3, 2025, to the Office of Budget and Treasury Management (Budget Office). All documents received after this date will be returned.

Operating Fund 90000

Obligations and Encumbrances – Fund 90000 encumbrances (in which the goods or services have not yet been received, but the purchase order remains valid), will remain open and the budget to cover those encumbrances and obligations will be “rolled forward” to FY 2025-2026 within the department that created the PO.

Budget Balance Available Moved Forward – Budget balances that are shown on the PeopleSoft reports for fund 90000 as of Monday, June 30, 2025, will be rolled forward automatically to FY 2025-2026 within existing departments. It is the responsibility of the Deans and department heads to provide ABJs to the Budget Office if the budget balance available from FY 2024-2025 is to be reallocated.

PAYROLL

Document Submission – Please submit all documents to the Payroll Office by the following deadlines to help ensure that payments made for work performed during FY 2024-2025 are correctly charged to your current year accounts. These include:

- **Late** hourly temporary help, student, overtime, and shift differential hours vouchers for any pay period prior to June 2025 must be submitted to the Payroll Office by Friday, June 6, 2025. Late timesheet entries and approvals must be communicated to your designated Payroll Technician.
- Student time entry, including hours worked in June, must be entered and approved on the PeopleSoft timesheet screen by Thursday, July 3, 2025.
- The last day that work-study students can work in FY 2024-2025 is Friday, May 16, 2025. Work-study hours worked from May 1 through May 16 must be entered and approved on the PeopleSoft timesheet screen by Monday, June 2, 2025.
- Documents for hourly students, temporary help, overtime, and shift differential hours for the June payroll period are due in the Payroll Office by Thursday, July 3, 2025.
- June payroll for hourly students, temporary help, and overtime and shift differential hours will be recorded in FY 2025-2026.

Please email Payroll Services at payrollservices@mail.fresnostate.edu if you have any questions.

PROCUREMENT

Purchase Orders

Deans and department heads should review all outstanding purchase orders and notify Procurement if any purchase orders (other than blanket orders) need to be closed by Friday, May 16, 2025.

PO Change Requests – Before preparing to request a chartfield code change, please verify in CSUBUY P2P that the PO is still open.

If it is determined the item has already been paid for on the PO, you will need to send a “Non-Payroll Expenditure/Revenue Transfer Request Form (TOE)” to

TOE_journals@mail.fresnostate.edu requesting an expenditure transfer as described earlier on page 3.

Blanket Purchase Orders – Be sure to monitor available balances of all blanket POs. All Change Requests to blanket POs must be received in Procurement by Friday, May 16, 2025.

Please forward all invoices related to blanket POs to Accounts Payable by Friday, June 6, 2025, to ensure that FY 2024-2025 activity is recorded in the proper fiscal year (email invoices to: accountspayable@mail.fresnostate.edu, referencing the supplier name and PO number in the email subject line).

FY 2024-2025 Requisitions – The following deadlines have been established by Procurement to allow sufficient time to process requisitions in a timely manner for inclusion in FY 2024-2025:

Public Work Projects (\$5,000-\$250,000)	Wednesday, April 30, 2025
All Goods and Services \$100,000 and greater	Wednesday, April 30, 2025
All Goods and Services less than \$100,000 (non P2P punchout orders)	Friday, May 16, 2025

Any requisitions not meeting the above deadlines with proper signatures will be processed for inclusion in FY 2025-2026.

FY 2025-2026 Requisitions – All purchase requisitions for the new fiscal year (2025-2026) will be handled in CSUBUY P2P. More information will be shared with the campus on the handling of next fiscal year's orders at the end of May.

REMINDER

Please remember to submit all Accounting Services and Procurement forms using your PeopleSoft Forms Portfolio menu and select Electronic Forms to see a menu of the forms available.