

TABLE OF CONTENT

<u>Description</u>	<u>Page/Section</u>
Introduction Letter	
Highlights	1
Table of Contents	2
Calendar	3
Fiscal Year End Closing Instructions	
Agency Bank Accounts and Investments	A
Imprest Funds	B
Revenue Recognition Unbilled (UR1) Billed (IN1) Cash Receipts (CR)	C
Revenue Recognition in Proper Fiscal Year Agency Cash Transfer Journal Entry (Deposit J2)	D
Agency Sign-Off and Recognition 2009 Revenue to FA34, Prior Year Receivables to FA52 as of 6/30/09, Advances to FA21as of 6/30/09	E
Accrued General Fund Expenditures - OTPS	F
Accrued General Fund Expenditures - PS	G
Accrued General Fund Expenditures – OTPS (PVs and PVMs \$75,000 and over)	H
Estimated Disallowances of Federal, State and Other Aid	I
Single Audit	J
Intracity Purchases	K
Capital Projects Expenditure Accruals	L
Capital Accounting Records Reconciliation	M
Capital Assets Accounting	N
Vacation and Sick Leave	O
Lease Expense	P
Lease Income	Q
Inventory of Supplies	R
Fiduciary Accounts	S
<u>Appendices</u>	<u>Appendix No.</u>
Selected Deloitte & Touche, LLP Management Letter Observations and Recommendations	1
Comptroller's Office Contact Sheet/Addresses	2
Downloadable Forms/Schedules	3
Instructions for Downloading Forms/Schedules from the Comptroller's Website	4
Electronic Funds Transfer (EFT)	5
Common Document Processing Errors to be Avoided	6
Governmental Accounting Standards Board (GASB) Statements for Fiscal Year 2009	7