Year-End Closing Hints & Accrual Review Emails

[Monday, July 27, 2026]

10. Subject: Year-End Closing Hint #10 – Due to/Due From

Good morning,

Have you recorded all amounts owed **between funds** for **FY 2025-26**? Before closing the books, verify that all Due To / Due From activity has been properly recorded.

Record Year-End Accruals

If not already recorded, set up:

- **Due From Other Fund (Estimated Receivable)**
- **Due To Other Fund (Estimated Payable)**

Next Steps in FY 2026-27

After submitting your **2025-26 Unaudited Actuals**:

1. **Process an Interfund Transfer** to move cash between funds.
2. **Close the Due To / Due From accruals.**

Reminder: We recommend completing both steps by **October 31, 2026**, in time for **First Interim** reporting.

Additional Resource

For examples, refer to the **2025-26 Unaudited Actuals Presentation**, **Slides 136 and 142**.

If you need assistance with any of the situations above, please contact your Business Services Advisor.