

SAN DIEGO UNIFIED SCHOOL DISTRICT

Date: April 23, 2014

To: All School Principals, Child Development Center Administrators, and Division and Department Heads

Subject: 2013-14 ACCOUNTS PAYABLE YEAR-END ACCRUAL ITEMS

Department and/or Persons Concerned: Persons responsible for budgets

Due Date: June 30, 2014

Reference: Administrative Circular 38, dated February 27, 2014

Action Requested: Submit all requests for 2013-14 accounts payable accruals to the Accounts Payable Unit by the due date. **It is mandatory to return Accounts Payable Accrual forms whether or not there are any charges.**

Brief Explanation:

All goods and services received by June 30, 2014, must be charged to the 2013-14 fiscal year.

Forward all invoices for these goods or services to the Accounts Payable Unit for payment processing before you leave for Summer Break, but no later than June 30, 2014.

If any 2013-14 financial obligations exist for goods or services that will be received by June 30 **OTHER THAN PURCHASE ORDERS**, Accounts Payable must be informed. Please complete a Request for 2013-14 Accounts Payable Accrual form and submit it to the Accounts Payable Unit before you leave for Summer Break, but no later than June 30, 2014. The form is attached to this circular and may be photocopied. **There may be only one payee and one obligation per form.**

Please follow these guidelines:

1. **For expenses incurred after May 30** (traditional schools) **or June 6** (year-round schools), verify that goods or services will be received on or before June 30, 2014. For deadline regarding expenses incurred prior to May 30, reference Administrative Circular 38, 2013-14 Processing Deadlines, dated February 27, 2014.
2. **Thoroughly complete** each item on individual Request for 2013-14 Accounts Payable Accrual forms to prevent improper accounting treatment of expenses. There may be only one payee and one item on each form, and the invoice total should be at least \$500.00.

NOTE: **The amount listed must not exceed the actual value of services/merchandise already received, but not invoiced.**

If you're unsure about the appropriate amount to record, please contact your budget analyst prior to submission.

3. **Submit the form NO later than June 30, 2014**, to the Accounts Payable Unit, Eugene Brucker Education Center, Room 3141. **NOTE: It is mandatory to return the form even if there are no charges to report.** If there are no charges to report, write "**NONE**" at the top of the form and be sure to complete the middle section of the form with your name, your location's name, your signature, and your four-digit department ID number. This is very important for tracking purposes.
4. **When the actual invoice is received, clearly mark it PRIOR YEAR ACCRUAL 2013-14**, before sending it to Accounts Payable for payment processing.
5. **DO NOT INCLUDE** Associated Student Body (ASB) obligations.
6. **DO NOT INCLUDE** purchase order obligations. The last day for entering e-Pro requisitions for this fiscal year was March 14 for resources that will not carry over to the 2014-15 fiscal year and April 18 for all other resources.

For a list of resources that will not carry over, refer to Administrative Circular 38, 2013-14 Processing Deadlines, dated February 27, 2014. You also may want to contact your budget analyst in case there were others that did not meet the circular's publishing deadline.

For information or questions contact Tiffany Lilley, Accounts Payable Unit, Accounting Operations Department at (619) 725-7755.

Sandy Davis
Accounts Payable Manager

APPROVED:



Jenny Salkeld
Chief Financial Officer

SD:vb

Attachment

Distribution: A, C, D, E, and F

REQUEST FOR 2013-2014 ACCOUNTS PAYABLE CHARGES
(For goods and services not invoiced by June 23, 2014,
but to be delivered by June 30, 2014)

**DO NOT INCLUDE: ASSOCIATED STUDENT BODY OR
PURCHASE ORDER OBLIGATIONS**

Payee/Vendor Name: _____

(Please Note: There may be only ONE payee and one transaction)

Description of Item or Service Received *and Invoice Number, if known.*

Date Item or Service Received _____

Budget Number to be charged _____

Amount \$ _____

<p>Manager with budget responsibility:</p> <p>Name _____ Location Name _____</p> <p>Signature _____ Dept. ID Number _____</p> <p>When the actual invoice is received, <i>clearly mark it</i> PRIOR YEAR ACCRUAL 2013-2014, before sending it to the Accounts Payable Dept. for payment processing.</p>	
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**Return to Accounts Payable Dept., Eugene Brucker Education Center,
Room 3141, no later than June 30, 2014.**

NOTE:
The amount listed must not exceed the *actual* value of services/merchandise already received, but not invoiced.

If you're unsure about the appropriate amount to record, please contact your budget analyst prior to submission.