

ADMINISTRATIVE CIRCULAR NO. 60

Office of the Chief Business Officer

SAN DIEGO UNIFIED SCHOOL DISTRICT

Date: April 10, 2019

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

Subject: 2018-19 ACCOUNTS PAYABLE YEAR-END ACCRUAL ITEMS

Department and/or Persons Concerned: Persons responsible for budgets

Due Date: June 28, 2019

Reference: Revised Administrative Circular No. 46, dated March 18, 2019

Action Requested: Submit all requests for 2018-19 accounts payable accruals to the Accounts Payable Department by the due date. **The Request to Accrue 2018-19 Expenses form must be submitted to Accounts Payable, whether or not there are any expenses to report.**

Brief Explanation:

All goods and services *received* by June 28, 2019 will be charged to the 2018-19 fiscal year. In order to close out expenses for fiscal year-end, all invoices for these goods or services must be forwarded to Accounts Payable for payment processing no later than June 28, 2019.

For goods or services that will be *received but not invoiced* by June 28, 2019, all sites and departments are required to notify Accounts Payable of the 2018-19 financial obligations that exist. This circular applies to obligations that were **procured without using a purchase order**. The attached form - *Request to Accrue 2018-19 Expenses* is used to record these obligations.

Please follow these guidelines for any expenses over \$500 procured without a purchase order:

1. **For expenses incurred after June 1, 2019**, verify that goods or services will be received on or before June 28, 2019.
2. Thoroughly complete each item on the *Request to Accrue 2018-19 Expenses* form to prevent improper accounting treatment of expenses. There may be only one payee and item on each form, however, each invoice total should be at least \$500.00.

Note: The amount documented must not exceed the actual value of services/merchandise already received, but not invoiced.

If there are any questions regarding the amount to record, please contact your Financial Planning and Development Analyst prior to submission.

3. **Submit** the *Request to Accrue 2018-19 Expenses* form, with copies of supporting documentation such as a quote or estimate, **no later than June 28, 2019** to Accounts Payable, Eugene Brucker Education Center, Room 3141. This form must be submitted even if there are no expenses to report. If there are no expenses to report, write “**None**” at the top of the form and complete the middle section of the form with your name, location/department name, signature, and four-digit department ID number. This is very important for tracking purposes.
4. **When the original invoice is received**, *clearly mark* “**Prior Year Accrual 2018-19**” on the invoice and forward 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 is April 25, 2019, for all resources that will not carry over to the 2019-20 fiscal year.

For a list of resources that will not carry over to the new fiscal year, refer to Revised Administrative Circular No. 46, 2018-19 Processing Deadlines, dated March 18, 2019. Please contact your Financial Planning and Development Analyst if there are other resources that did not meet the circular’s publishing deadline.

For information or questions contact Sherrie Shumaker, Accounts Payable Manager, Finance Division, at (619) 725-7756 or sshumaker@sandi.net.

Jodie Macalos
Controller

APPROVED:



Debbie Foster
Executive Director, Finance Division

JM:sas

Attachment

SAN DIEGO UNIFIED SCHOOL DISTRICT

Finance Division

Accounts Payable Department

Attachment

REQUEST TO ACCRUE 2018-19 EXPENSES

(For **Non-Purchase Order** goods and services **RECEIVED** but not invoiced by June 28, 2019)

Payee/Vendor Name:

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

Date Item or Service Received

Budget Number to be charged

Dept	Res	Bud Ref	Acct	Prog	Class	Fund	Ext

Amount

\$

DO NOT INCLUDE ASSOCIATED STUDENT BODY OR PURCHASE ORDER OBLIGATIONS

- Attach copies of supporting documentation of purchase (i.e., quote, supplier estimate, order confirmation)
- 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.

Manager Authorization (Budget Responsibility):

Name _____ Location Name _____
Signature _____ Dept. ID _____
Number _____

When the actual invoice is received, *clearly write* "PRIOR YEAR ACCRUAL 2018-19" at the top of the invoice before sending it to Accounts Payable for payment processing.

**Return to Accounts Payable Dept., Eugene Brucker Education Center,
Room 3141, no later than June 28, 2019.**