

SAN DIEGO UNIFIED SCHOOL DISTRICT

Date: April 23, 2018

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

Subject: 2017-18 ACCOUNTS PAYABLE YEAR-END ACCRUAL ITEMS

Department and/or Persons Concerned: Persons responsible for budgets

Due Date: June 30, 2018

Reference: Administrative Circular 42, dated January 26, 2018

Action Requested: Submit all requests for 2017-18 accounts payable accruals to the Accounts Payable Department by the due date. **The Request to Accrue 2017-2018 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 30, 2018 must be charged to the 2017-18 fiscal year. All invoices for these goods or services must be forwarded to Accounts Payable for payment processing no later than June 30, 2018.

All sites and departments must notify Accounts Payable of any 2017-18 financial obligations that exist for goods or services that will be received, but not invoiced by June 30, 2018. This circular applies to obligations that were **procured without using a purchase order**. The attached *Request to Accrue 2017-2018 Expenses* form 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, 2018**, verify that goods or services will be received on or before June 30, 2018.
2. Thoroughly complete each item on the *Request to Accrue 2017-2018 Expenses* form 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 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 2017-2018 Expenses* form, with copies of supporting documentation, such as a quote or estimate, **no later than June 30, 2018** 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 2017-18**” 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 20, 2018 for all resources that will not carry over to the 2018-19 fiscal year.

For a list of resources that will not carry over to the new fiscal year, refer to Administrative Circular 42, 2017-18 Processing Deadlines dated January 26, 2018. 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 Nancy Picone, Accounts Payable Manager, Finance Division at (619) 725-7756 or npicone@sandi.net.

Nancy Picone
Manager – Accounts Payable

APPROVED:



Candi Lukat
Controller

Attachment

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

REQUEST TO ACCRUE 2017-2018 EXPENSES

(For **Non**-Purchase Order goods and services **RECEIVED but** not invoiced by June 30, 2018)

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 with budget responsibility Authorization:

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

**When the actual invoice is received, *clearly write* "PRIOR YEAR ACCRUAL
2017-2018" 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 30, 2018.**