

SAN DIEGO UNIFIED SCHOOL DISTRICT

**Date:** May 17, 2021

**To:** All School Principals and Division and Department Heads

**Subject:** 2020-21 ACCOUNTS PAYABLE YEAR-END ACCRUAL ITEMS

**Department and/or Persons Concerned:** Persons responsible for budgets

**Due Date:** June 30, 2021

**Reference:** Administrative Circular No. 43, dated February 17, 2021

**Action Requested:** Submit all requests for 2020-21 accounts payable accruals to the Accounts Payable Department by the due date. **The Request to Accrue 2020-21 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, 2021 will be charged to the 2020-21 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 30, 2021.

For goods or services that will be *received but not invoiced* by June 30, 2021, all sites and departments are required to notify Accounts Payable of the 2020-21 financial obligations that exist. This circular applies to obligations that were **procured without using a purchase order**. The attached form - *Request to Accrue 2020-21 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, 2021**, verify that goods or services will be received on or before June 30, 2021.
2. Thoroughly complete each item on the *Request to Accrue 2020-21 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 on the form 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 Finance Analyst prior to submission.

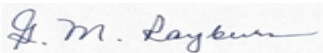
3. **Submit** the *Request to Accrue 2020-21 Expenses* form, with copies of supporting documentation such as a quote or estimate, **no later than June 30, 2021** to Accounts Payable, Eugene Brucker Education Center, Room 3141 or via email to [accruals@sandi.net](mailto:accruals@sandi.net). This form 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 2020-21**” 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 was April 23, 2021, for all resources that will not carry over to the 2021-22 fiscal year.

For a list of resources that will not carry over to the new fiscal year, refer to Administrative Circular No. 43, 2020-21 Processing Deadlines, dated February 17, 2021. Please contact your Finance 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](mailto:sshumaker@sandi.net).

Jodie Macalos  
Controller

APPROVED:



Gamy Rayburn  
Interim Executive Director, Finance Division

JM:sas

Attachment – 2020-21 AP Year End Accrual form