

**SAN DIEGO UNIFIED SCHOOL DISTRICT**

**Date:** April 27, 2009

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

**Subject:** 2008-2009 ACCOUNTS PAYABLE YEAR-END ACCRUAL ITEMS

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

**Due Date:** June 30, 2009

**Reference:** Administrative Circular 75, dated March 10, 2009 and Site Operations Circular 1001, dated July 25, 2008

**Action Requested:** Submit all requests for 2008-2009 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, 2009, must be charged to the 2008-2009 fiscal year.

Forward all invoices for these goods or services to the Accounts Payable Unit for payment no later than June 30, 2009.

If any 2008-2009 financial obligations exist (goods or services will be received by June 30) **OTHER THAN PURCHASE ORDERS** that have not been invoiced by June 26, 2009, the Accounts Payable Unit must be informed. Please complete a Request for 2008-2009 Accounts Payable Accrual form (attached, copy as needed). **There may be only one payee and one obligation per form.**

Please follow these guidelines:

1. **For expenses incurred after June 1** (traditional schools) **or June 8** (year-round schools), verify that goods or services will be received on or before June 30, 2009. This includes expenses for consultant services, athletic claims, equipment rental, etc. For deadline regarding expenses incurred prior to June 1, reference Administrative Circular 75, 2008-2009 Processing Deadlines, dated March 10, 2009.
2. **Thoroughly complete** each item on individual Request for 2008-2009 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.

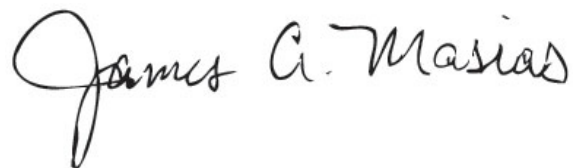
**NOTE:**

**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, 2009**, to the Accounts Payable Unit, Eugene Brucker Education Center, Room 3209. **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 2008-2009**, before sending it to the Accounts Payable Unit for payment processing.
5. **DO NOT INCLUDE** Associated Student Body (ASB) obligations.
6. **DO NOT INCLUDE** purchase order obligations. Last day for entering e-Pro requisitions for this fiscal year is April 16 for resources that will not carry over into 2009-2010 and April 30 for all other resources. For a list of resources that will not carry over, refer to Administrative Circular 75, 2008-2009 Processing Deadlines, dated March 10, 2009.
7. **June 12, 2009, is the last day** for 2008-2009 walk-through orders from the selected vendors referenced in \*Site Operations Circular 1001, dated July 25, 2008. After June 12, 2009, these orders will be charged to the 2009-2010 budget. **\*Only the vendor addresses listed on this circular are valid for walk-through purchases.**

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



James A. Masias  
Chief Financial Officer

JAM:vb

Attachment

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

<b>REQUEST FOR 2008-2009 ACCOUNTS PAYABLE CHARGES</b> (For goods and services not invoiced by June 19, 2009, but to be delivered by June 30, 2009)
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**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.**

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**Date Item or Service Received** \_\_\_\_\_

**Budget Number to be charged** \_\_\_\_\_

**Amount \$** \_\_\_\_\_

Manager with budget responsibility:  Name _____ Location Name _____  Signature _____ Dept. ID Number _____  <b>When the actual invoice is received, <i>clearly mark it</i> PRIOR YEAR ACCRUAL 2008-2009, before sending it to the Accounts Payable Unit for payment processing.</b>	
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**Return to Accounts Payable Unit, Eugene Brucker Education Center,  
Room 3209, no later than June 30, 2009.**

**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.