San Bernardino County Superintendent of Schools
Procedure 3465

Year-End Closing

Requisitions/ Purchase Orders

1. Cut-off Dates
    a. Due to extended lead times, requisitions for large quantities of technology or furniture products must be sent for approval and through the first approving position on or before February 28 to complete a purchase order in the current fiscal year.
    b. Requisitions for all other commodities must be sent for approval and through the first approving position on or before May 1st to complete a purchase order in the current fiscal year.
    c. For commodity orders being shipped to school sites, requisitions must be sent for approval and through the first approving position on or before April 1.
2. Purchase Orders Prepared After Cutoff Dates
    a. For the Current Fiscal Year-
        1. Purchase orders prepared for the current fiscal year after the cut-off dates must have confirmation by procurement that the purchase order will be received by June 30 in its entirety.
        2. Purchase orders after the cutoff dates are automatically electronically forwarded to the Director, Internal Business Services. A justification memo addressed to the Director, Internal Business Services must be submitted and attached to the requisition.
        3. The following statement will be added in the description on the purchase order - "Must be received on or before June 30, or the order will be canceled."
        4. If items have not been received by June 30, the order will be canceled.
    b. For the New Fiscal Year -
        1. Requisitions intended for the new fiscal year will be assigned a new fiscal year purchase order number and will be dated July 1.
        2. Purchase orders printed prior to July 1 should contain the following statement - "Do Not Deliver Before July 1."

Revolving Cash Accounts

1. Revolving Cash Account Reimbursements

a. Revolving cash purchases or reimbursements must follow the same criteria for the "date of receipt of goods or services" to determine the fiscal year of liability or expenditure. Internal Business Services will determine the fiscal year of obligation based on the date of receipt shown on the documentation submitted.
b. All revolving cash reimbursement requests for June must be submitted to Internal Business Services by the second week in July.

Travel Expense Claims

1. Travel expense claims must be filed in accordance with policy 3314.4. Those employees whose contract work year ends prior to June 30 should submit a claim for reimbursement prior to leaving for the summer to ensure the inclusion of their claim as a current year liability.
2. Claims for actual and necessary travel expenditures should be claimed within 30 days of the travel expenses being incurred.
3. Travel expense claims for summer school or extended school year assignments for special education should be claimed in the fiscal year in which summer school/extended school year ends.
4. Expense claims charged to special projects should be charged as specified by the funding terms of the project grant.

Cash Deposits

1. Cash deposits received in Internal Business Services will affect the ending cash balance for the month of June. Deposits received after the third week in June will be processed as July activity.
2. While the date of deposit does not preclude accurate general ledger entry, cash flow for the organization and interest earnings are directly affected if large cash deposits are held.
3. Any large dollar deposits must be submitted for processing by the third week in June.

Printing Services

Printing services will be charged in the fiscal year in which the job is completed and delivered to the requesting party.

Purchasing/ Warehouse Requisitions (Special Order Items)

1. All warehouse stores items ordered through SBCSS's financial system will be charged to the fiscal year indicated by the date delivered. All non-delivered items or partially filled orders will be canceled on the second Friday in June. Items must be reordered on a new stores requisition for the new fiscal year.

2. Warehouse stores requisitions for summer school/extended school year will be charged to the proper fiscal year based on the date delivered.

Billing Memorandums

At year-end, it is imperative that there be an accurate accounting of all monies owed to the organization. Therefore, all invoices should be entered and forwarded to Internal Business Services by the second week in July. Revenues are accounted for in the fiscal year in which services were rendered or goods delivered or shipped.

Payroll

1. Contract Employees
    a. Classified employees will be paid on June 30 or the preceding business day and the expenditure charged to the current fiscal year.
    b. Certificated employees will be paid on July 1 or the subsequent business day for June service and charged to the fiscal year in which the service was rendered.
2. Hourly/Daily Employees and Overtime Worked
    a. Timesheets for the period May 21 through June 20 must be submitted to Internal Business Services, Attention: Payroll, by June 24 to receive payment on July 9. The expenditure will be charged to the fiscal year in which the service was rendered.
    b. Services rendered June 21 through July 20 will be charged to the new fiscal year.

County Vehicle Charges

Every county vehicle contains a County Car Mileage Log for individuals to log daily trips and budget class or department. The logs must be turned into Internal Business Services by the second week in July.

Financial Activity Reports

All corrections and adjustments must be coordinated with the appropriate Internal Business Services accountant. Requests for journal entries should be submitted electronically or via the journal entries form to the appropriate accountant in Internal Business Services, no later than the second week in July.

Pupil Attendance Reports

1. Alternative education programs - Principals should ensure that all teachers have accurately completed and submitted final month pupil attendance reports on the last day of the school year. This report must be received by Internal Business Services,

Attention: Attendance Accounting, by the third working day after the final class but no later than June 30.

2. Special Education Programs
    a. Principals should ensure that all teachers have accurately completed and submitted final monthly attendance reports on the last day of the school year. These reports must be received by Internal Business Services, Attention: Attendance Accounting, by the third working day after the final school month for the regular school year but no later than June 30.
    b. Principals should ensure that all extended school year teachers accurately complete and submit pupil attendance reports by the third working day after the close of the session.

Direct-Link Orders

1. All Direct-Link orders against current year open purchase orders must be received by procurement no later than May 31.
2. Open purchase orders for the new fiscal year will be processed by procurement after the budget roll and sent to vendors prior to July 1 in preparation of new fiscal year orders.

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Date Approved _____

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San Bernardino County, California

By _____