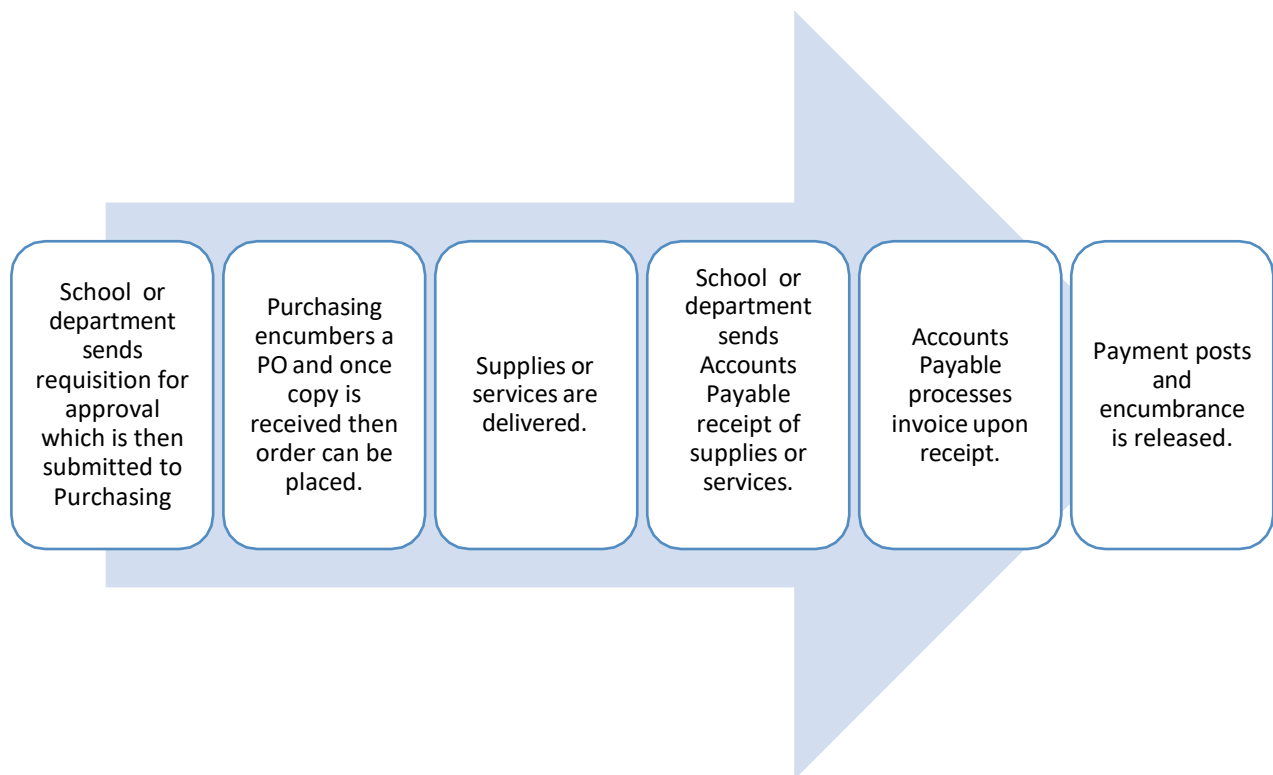


ACCOUNTS PAYABLE GUIDE

It is important for vendors doing business with Central Unified School District to get paid on time. So Accounts Payable strives to process invoices for supplies and services as quickly and efficiently as possible. It is equally important for administrators (or their designees) open a purchase order (PO) before orders are placed or services are delivered and notify Accounts Payable upon delivery of those supplies and services.

Administrators can open a PO by submitting a requisition, following the approval process, to the Purchasing department for the supplies or services to be ordered. This creates an encumbrance equal to the total cost of the PO. The funds remain encumbered until Accounts Payable receives an invoice and payment posts for the amount due.

LIFE CYCLE OF A PURCHASE ORDER AND PAYMENT FOR SUPPLIES OR SERVICES



PAYING VENDOR INVOICES

INVOICES

Vendors send invoices directly to Accounts Payable via email at invoices@centralusd.k12.ca.us or the district's billing address which is 4605 Nth Polk Fresno, CA 93722. However, if you receive an invoice, please forward it to Accounts Payable upon receipt to minimize payment delays.

CONFIRMATION OF RECEIPT OF SUPPLIES OR SERVICES

Purchasing sends each school/department a PO copy (or “**receiver**”) once their requested order has been placed. Administrators (or their designees) must confirm receipt of supplies or services by signing the receiver with a “**P**” for partial payment or an “**F**” for final payment and then forwarding it to Accounts Payable.

Timely receivers are key. They provide Accounts Payable with the approval needed to process vendor payments and keep the district's accounts in good standing. Untimely receivers delay the payment process, which can lead to service interruptions and credit holds for the entire district. Vendors may also refuse to do future business with CUSD.

Please send receivers to Accounts Payable upon receipt of your supplies or services:

- Interoffice Mail - Attention: Fiscal Services Accounts Payable

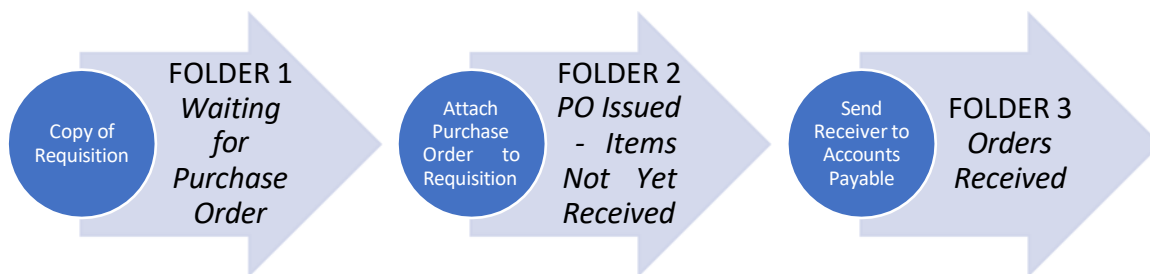
VENDOR PAYMENTS

Vendor payments are issued approximately 15 business days from the date that Accounts Payable has both an invoice and a receiver. All vendors are paid by check. Checks are printed by FCSS and then mailed by the district office once released. Checks are mailed directly to vendors per the billing address on their invoices. Although vendor payments are issued at the County level, you should contact Accounts Payable with payment status questions.

RECOMMENDED PROCEDURES FOR TRACKING ORDERS

Accounts Payable recommends using the following procedure to keep track of your orders:

1. File a copy of each requisition or online order cart submitted to the Purchasing department in a folder labeled ***“Requisitions – Waiting for Purchase Orders”***.
2. Match each purchase order with its corresponding requisition or cart summary upon receipt. Attach the two documents and file them in a folder labeled ***“Purchase Orders Issued/Items Not Yet Received”***.
3. Inform Accounts Payable that your supplies or services have been received by submitting a receiver as described in the “CONFIRMATION OF RECEIPT OF SUPPLIES OR SERVICES” section above. Receivers give Accounts Payable the approval needed to process invoices for payment.
 - a) *If your order was received in full*, file a copy of the requisition/cart summary, PO and any supporting documents in a folder labeled ***“Orders Received”***.
 - b) *If you received a partial shipment or have an open PO*, send a copy of the receiver to Accounts Payable indicating that partial payment can be made. Then file the corresponding documents back in your ***“Purchase Orders Issued/Not Yet Received”*** folder along with a note on the receiver with the amount that has already been approved for payment. This will help you track the amount remaining on the purchase order.



GLOSSARY OF TERMS

Encumbrance: The obligated Purchase Order amount which is equal to the total cost of the goods purchased or the service contracted amount. Once an item is received or services provided, and a payment is made to the vendor, the obligated or encumbered amount will decrease by the amount paid or expensed.

Expenditure: Payment made to vendor or to an employee. An expenditure can occur through the payroll system (e.g. employee salary, a workshop stipend, additional compensation), through the Purchasing system (e.g. paying a vendor for supplies), or through an internal accounting entry (e.g. a reimbursement to another department or city agency).

Receiver: Signed and dated purchase order copy that should be submitted to Accounts Payable to confirm satisfactory receipt of supplies or services. Receivers may only be signed by school/department administrator or their designees.

Open PO: A purchase order that has not been completely expended.

Purchase Order (PO): A document that indicates types, quantities, and agreed prices for the products or services that you have requested and will be receiving. The purchase order acts as a legal offer (or promissory note) to buy the products or services and is sent to the vendor by the Purchasing Department.

Partial Payment: An authorized payment for satisfactorily received supplies or services when the order has been partially delivered and invoiced. The remainder of the order or service will be delivered and invoiced at a future date within the same fiscal year.

Requisition: A requisition notifies the relevant department of a request.

ACCOUNTS PAYABLE CONTACT INFORMATION

Fiscal Service- Business Annex

4605 N. Polk Ave

Fresno, CA 93722

559-274-4700

invoices@centralusd.k12.ca.us

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