



## Chico Unified School District

1163 East Seventh Street, Chico, CA 95928-5999  
(530) 891-3000

Administrative  
Regulation:

#3300

Section: 3000

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### EXPENDITURES AND PURCHASES

#### Signing Limits and Authority

The positions listed below may approve the purchase of products and services in the amounts shown. Amounts exceeding those listed below require Board Approval.

- **Superintendent** – \$50,000
- **Assistant Superintendent** – \$25,000
- **Director** – \$10,000
- **Principal** – \$5,000
- **Exceptions:** The following are exceptions to the defined signing limits listed above:
  - *Utilities (heat/power, phone, water, Ethernet/internet, etc.)*
  - *Insurance payments*
  - *A/P and Payroll liability payments*
  - *In-lieu tax payments to charter schools*
- **Reference:**
  - BP 3300: Expenditures and Purchases
  - BP 3314: Payment for Goods and Services

#### Purchasing Guidelines

There are different purchasing options available to assist with time constraints and transaction ease.

1. **Purchase Orders (PO)** – POs are documents sent from a buyer to a vendor to request an order, with an agreed upon price and are generated within Escape. CUSD utilizes the following types of POs:
  - a. **Blanket** – created with a predetermined amount, a Blanket PO is used to cover multiple, unknown purchases throughout a fiscal year. The purchases are then charged using the Blanket PO number not to exceed \$500 per item.
  - b. **PO without Receiving** – any one-time purchase not delivered to the warehouse, generally used for contracts, items of a pre-negotiated and fixed amounts, as well as agreed upon services such as electronic subscriptions, guest speaker or consultant.
  - c. **PO with Receiving** – purchases of goods and supplies that are typically shipped to our Warehouse at the Corporation Yard and later delivered to appropriate school site.
  - d. **NOTE:** services not requiring a PO include electricity and gas, water, garbage, internet, cell phones, legal, insurance, pest control, and copier leases.
2. **CalCard** – use is intended for travel expenses, conference registrations, and immediate, **small purchases of single items valued at \$500 or less** (single items over \$500 including tax and shipping must be completed on a PO). **NOTE:** a PO should be used with vendors that offer CUSD a discount as well as provides the opportunity for Purchasing to determine if there are more competitive pricing solutions.
  - a. Standard CalCard limits are set to a Credit Limit of \$5,000 and Single Purchase Limit of \$1,000. For Director-level positions onward, the Credit Limit is \$10,000 to align with signing authority provisions and a Single Purchase Limit of \$5,000.
  - b. CalCards are approved for the Superintendent, Assistant Superintendents, Directors, Principals, Office Managers, and associated Administrative Assistants (exceptions are at the discretion of the Assistant Superintendent).
  - c. For transaction account coding and to print monthly statement, log on to USBANK CalCard Website (see CalCard Statement & Account Activity Instructions – may obtain copy by CUSD CalCard Administrator. An account code with sufficient funds must be entered on the website for each transaction. Statement must be signed by the card holder and supervisor.



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- d. NOTE: Accounts Payable will forward Principals and Assistant Principals statements received to the appropriate Director for approval, as well as any statements with charges using categorical funding.
  - e. Statements to be submitted to Accounts Payable with original receipts by the 25<sup>th</sup> of each month to ensure timely payment to USBANK.
3. **Non-Travel Reimbursement – up to \$250** may be granted with **prior approval** by Supervisor for materials related to position and/or department. A valid itemized receipt is required for reimbursement along with completed Reimbursement Worksheet (last page).
  4. **Petty Cash** (District Office only) – is used for **unforeseen, small expenses** (i.e., postage or individual purchases of supplies). Expenditures must be reconciled with appropriate account code to replenish funds. A balance of \$200 is to be maintained at all times in the form of cash and/or receipts.
  5. **Revolving Cash Fund** – The Revolving Cash Fund (RCF) is established for expenditures of an emergency nature and that cannot be paid through the normal Accounts Payable process or charged to the CalCard. Balance of \$25,000 is maintained and reimbursed as payments are issued.
  6. **Invoices** – issued by vendor to request payment for goods and services provided.
    - a. **Purchase Order Invoices** – Accounts Payable to review to determine if a PO has been created (i.e., Blanket, With Receiving, or Without Receiving) with the supplier for a particular account (i.e., Office Depot as vendor for multiple office supplies).
      - i. Blanket PO or PO without Receiving – signed off by originator once complete (generally at the end of the fiscal year).
      - ii. PO with Receiving – supplier must reference the PO number on the invoice. Payment will be issued after Purchasing receives delivery confirmation from the warehouse. If sent to a school site, a copy of the PO signed by Office Manager or administrator to confirm receipt of items is to be sent to Accounts Payable.
    - b. **Direct Payment Invoices** – for **invoices not associated with a PO, contract, and services**. For payment, locate the applicable account code with sufficient funding, write the complete account code on the invoice and "Direct Payment", obtain authorizing signature, and write "Approved for Payment", then submit to Accounts Payable for processing.
    - c. **Store or Counter Receipts** – Given to the purchaser over the counter for items bought and picked up from a local vendor. Local vendors require a purchase order, typically a blanket purchase order, at time of purchase. Store receipts should be turned in to Accounts Payable within three days of purchase and must include the purchaser's signature and purchase order number.
  7. **Reference:**
    - BP 3300: Expenditures and Purchases
    - BP 3314.2: Revolving Funds
    - BP 3350: Travel Expenses (Reimbursement)
    - AR 3451: Petty Cash Funds
    - PCC 20111: Contracts

### **Preferred Products**

Price, fitness and quality being equal, the district shall give preference to supplies manufactured, grown or produced in California, and shall next prefer supplies partially manufactured, grown or produced in California. (Government Code 4331)



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When purchasing food, the district shall give preference to produce grown in the United States and/or processed in the United States insofar as this is economically feasible considering the total cost, quantity and quality of the food. (Public Contract Code 3410)

### **Inventory Documentation**

Per Federal requirements, single items over \$500 (including tax and shipping), also known as Fixed Assets, must be tagged to record serial number, Fixed Asset Category, and location for tracking purposes. Upon receipt of fixed asset, a Form BS-100 must be completed by warehouse personnel and forwarded to the appropriate department for entry into the Fixed Asset system within Escape.

Structure includes:

- Object Code 4300: Supplies – less than \$500 (does not require tagging).
- Object Code 4400: Equipment – greater than \$500 and less than \$100,000 (except for programs, that have a lessor threshold);
- Object Code 6xxx: Fixed Asset – greater than \$100,000.
- **Reference**
  - AR 3440: Inventories

### **Systematic Equipment Replacement**

Each school principal is responsible for maintaining the school's basic classroom equipment inventory in usable condition through a systematic replacement schedule.



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**Chico Unified School District  
Reimbursement Request**  
Use for Out of Pocket Expense or Refunds.

☐ Employee

☐ Non-Employee

Payee Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

**IMPORTANT:** Please be sure to attach all original itemized receipts or supporting documents to this claim.  
Claimant is responsible for obtaining written or verbal **approval** from supervisor prior to any \$250.00 purchase.

ACCOUNT CODE: \_\_\_\_\_

Please obtain Director's approval for categorical accounts.

Date (mm/dd/yr)	Item Description	Amount
	<b>Total</b>	\$0.00

\_\_\_\_\_  
**Signature of Claimant/Requester (Please sign in blue ink)**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Signature of Supervisor**

\_\_\_\_\_  
**Date**

*Signature above indicates prior written or verbal approval was provided to the claimant prior to purchase.*