



Purchasing Card Handbook

USD #497

Lawrence Public Schools
110 McDonald Drive
Lawrence, KS 66044
www.usd497.org

2010

Purchasing Card Handbook

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Purchasing Card Procedures

1. Purpose

To provide guidelines, define the limits and responsibilities for use of District VISA Purchasing Cards provided to personnel for the purpose of purchasing goods and services required by the District.

2. Applicability

This procedure applies to purchasing Cardholders and their Approving Official.

3. Definitions

Activity Fund	Funds at the school or education center for students, principals, or related support activities.
Administrator	Superintendent, Chief Operating Officer, Principal, Assistant Principal, Division Director, Assistant Director, Specialist
Approving Official	Administrator designated to approve credit card transactions for department and/or school.
Bank	Financial Institution designated by the district to manage the financial transactions of the District's purchasing card program.
Billing Cycle	Define (30 days, 28 days, variable, 1 st of month, etc. – whatever it is)
Blocked Vendors	Vendors from which no district purchases can be made. Exceptions may occur under special circumstances.
Card	Purchasing card; (i.e. credit card).
Cardholder	District personnel who have been issued a purchasing card and who are authorized to make purchases in accordance with the District's purchasing card program.
Control Account Statement	The monthly statement provided by the bank of all transactions by a group of Cardholders during the billing cycle.
Cut-off Date	Date of Statement cut-off. See Calendar of Cut-off Dates.
District	Unified School District #497, Lawrence Public Schools, Douglas County, Kansas.

Individual Purchasing Card Envelope (Envelope)	The envelope used to contain all supporting documentation (receipts/invoices/credit statements, etc.) which an Individual Purchasing Card Log is attached to each envelope. – Green Envelope
Individual Purchasing Card Log (Log)	Log used to summarize all transactions associated with an Individual's Purchasing Card Log must reconcile to individual's monthly statement and be signed by Cardholder and reconciled by Approving Official.
Individual Statement	The monthly statement provided by the bank of an individual Cardholder's transactions during a billing cycle.
Monthly Limit	This is a dollar limit per billing cycle established for each Cardholder.
PO	District Purchase Order.
Purchasing Card	See Card
Program	A purchasing program established by the District, allowing district purchases to be made with a purchasing card.
Reconciler	A person designated to handle specified card tasks, i.e. reconciliation of card transactions, documentation and general ledger accounting for an individual card or a group of cards.
Requester	A District employee who has a need for materials or services that can only be fulfilled by a vendor.
Single Transaction Limit	A dollar limitation per transaction.
Transaction	The act of making a purchase with the purchasing card.
UMB	United Missouri Bank, the financial institution the District has designated to manage the financial transactions of the District's Purchasing Card Program.
Vendor	A merchant from which the District is purchasing materials and/or equipment or services under the provisions of the Purchasing Card Program.

4. Procedures

4.1 Introduction

This program has been established to provide a more expedient procedure of purchasing goods and to reduce paperwork and handling costs. Through the use of a Purchasing Card (Card), the traditional purchasing/payment cycle is greatly reduced. Within the limits of the Purchasing Card Program (Program), District employees who have been issued a Card may now initiate transactions in person, by telephone or online.

4.2 Receiving a Purchasing Card

Administrators may request personnel to be Cardholders by completing the *Request for Purchasing Card(s)* form. The request is to be forwarded to the Business Office for final approval and processing.

The proposed Cardholder shall be issued a copy of this handbook and shall be required to attend a training session and sign the *Cardholder Agreement* form. By his/her signature to this Agreement, the Cardholder is acknowledging that he/she has received training in the proper use of the Card; has received, read and understands both the Cardholder Agreement and the Purchasing Card Handbook; and agrees to comply with the provisions of the District's Purchasing Card Program. The Cardholder further understands that misuse of the Card could lead to disciplinary action up to and including termination of employment.

The Cardholder will be required to attend a Purchasing Card Orientation before using the card.

4.3 Card



The Card that the Cardholder receives has his/her name embossed on it and shall **only** be used by that Cardholder. Procurement must be done by the Cardholder (the person whose name is on the card). ***No other person is authorized to use the card.*** The Cardholder may initiate transactions on behalf of others in their department. However, this does **not** mean the Card is given to someone else to use. The Cardholder is responsible for transactions procured with his/her card.

Use of the Card shall be limited to the following conditions:

- a) The total value of a transaction shall not exceed a Cardholder's Single Transaction Limit as assigned and stipulated on the *Cardholder Agreement* form.
- b) A purchase **will not** be split into multiple transactions to stay within the Single Transaction Limit.
- c) The purchases for the month shall not exceed the Monthly Limit for that billing cycle.
- d) Cardholders may not use their Card to purchase goods or services from Blocked Vendors unless an exception has been approved due to special circumstances.
- e) Board Policy, Regulations and Statutes for Bidding must be followed for all purchases.
- f) Purchases are sales tax exempt for Kansas and Missouri sales tax.

4.4 Unauthorized Purchasing Card Use

The Card is issued to an individual and can **ONLY** be used to pay for approved District business or activity fund expenses.

NO Personal use. The Card **CANNOT** be used for any personal or unauthorized purchases. Any such unauthorized use will require immediate reimbursement to

the District by the Cardholder and may result in disciplinary action including termination of Card privileges or dismissal.

NO Gasoline for personal vehicle. The card is **NOT** to be used to purchase gasoline or fuel for Cardholder's personal vehicle while on district business. The appropriate procedure for fuel reimbursement is for the individual to submit a mileage log on the District's official *Mileage Report* form.

NO Giftcards/Business Cards, NO PayPal. Purchase of Gift Cards/Business Cards and use of PayPal are **NOT** authorized uses of the Card.

NO Airfare. The purchasing card may **NOT** be used to purchase airfare. If the employee needs an airline ticket to be purchased by the district, the employee will:

1. Complete a Professional Development Request via Mylearningplan (certified staff), OR via the hard-copy Professional Development Request form (classified staff).
2. Once all approvals have been received, the employee should email the following information to Donna McCullough, dmccullo@usd497.org at the ESDC:
 - Name (as it appears on official identification, i.e. drivers license, passport)
 - Home address and telephone number
 - Email address
 - Three (3) airfare quotes (from lowest available fares); include carrier, price and flight number
 - Date(s) of travel

District staff in the professional development office will complete the purchase for the lowest priced airfare. The employee should receive an email confirmation directly from the airline. The employee should print this confirmation email for use while traveling and make note of final pricing for later reconciliation of budget. No additional information will be sent from the district office.

NO Meals during professional development activities.

Reimbursement for eligible meals while participating in professional development activities is done by allowance and not direct receipt reimbursement. Meals while on professional development activities are not to be charged to the purchasing card.

Certified staff and administration reimbursement will only be made for meals, based on completion of required components in MyLearningPlan.

Classified staff request for meal reimbursement, based on allowance must be submitted and approved by professional development department or supervising administrator, before payment will be processed.

OTHER MEALS: Receipts for meals unrelated to professional development activities, but have a school business purpose, are to be submitted with the *Meal Reimbursement* form documenting the business purpose for meal. In addition, the

itemized detailed receipt must be submitted; the summary receipt with total only is not acceptable. If an unauthorized meal expense is charged, or improper documentation is present, the Cardholder will be asked to reimburse the expense. If that is not done, the District will be required to report that as income on W-2.

4.5 Making a Purchase

When utilizing the Card, the Cardholder will check as many sources of supply as reasonable for the situation to assure best price and delivery. First consideration should be given to preferred Vendors when purchasing school or office supplies. Be sure to utilize District discounts whenever possible.

How to make a Purchase

Once the Vendor has been selected:

- a) Confirm the item is available, meets specifications and delivery requirements.
- b) Confirm the Vendor agrees to accept the Card.
NOTE: The first time you purchase from a new vendor:
 1. Confirm the vendor is not excluded from use by the District either as a blocked merchant or for unsatisfactory product or service.
 2. Determine Vendor's compliance with sales tax exemption and their procedure for processing the purchase sales tax exempt.
- c) Advise the Vendor that the District is sales tax exempt and will not pay Kansas or Missouri sales tax. The District's Kansas tax exempt number is shown on the face of the card.
- d) Determine if there is a District discount with Vendor.
- e) Provide the card or card number to the Vendor.
- f) It is important the merchandise is sent to the Cardholder who is placing the order when purchasing by mail, fax, telephone or Internet. The item(s) should be received before payment is approved. The only exception is stated below.

EXCEPTION: If ordering from Federal Title Funds, the merchandise must be shipped directly to the Title Office at ESDC, 110 McDonald Dr., Lawrence, KS 66044 for cataloging before the item can be received by the school or Cardholder.

Authorization for Use

The Card is a tool to expedite the purchase of goods from a vendor. The Card is **NOT** to be used to circumvent the communication between staff and administrator. In the event these privileges are abused, the Card will be revoked.

Two options are available to Administrators to manage Card purchases. An Administrator may:

- Option 1:** Allow the Cardholder to retain the Card and make any purchase that does not exceed the department's budget or a predetermined dollar amount. If the Approving Official and Cardholder have an agreement to spend a specific dollar amount over the course of the semester/year, it may not be necessary to receive prior authorization before each purchase.

Option 2: Administrator retains all Cards in a secure place and then checks out the Cards as needed. The Card and receipt is returned immediately to the Reconciler and/or Approving Official.

Limitations, within budget perimeters, are at the discretion of each Approving Official. The purpose of the Card is to provide an additional method of payment and not additional or unlimited budget authority.

Where to Use the Card

Cards can be used anywhere VISA is accepted; the exception is unauthorized Vendors (Appendix 6.1 *List of Blocked Vendors*).

4.6 Cardholder Record Keeping

If the Cardholder falls under **option 1** above, the Cardholder must keep the original sales documents (invoices, cash register tape, credit card slip, etc.) for **all** purchases. The Individual Purchasing Card Log (Log) must be completed and reconcile to the Cardholder's Individual Statement before submitting to their designated reconciler. If the cardholder is the designated reconciler submission would be to their approving official (see reconciler responsibilities)

If the Cardholder falls under **option 2** above, the Cardholder **will** have submitted immediately to the designated Reconciler after purchase, the original sales documents supporting the Cardholders transaction. It is the Cardholder's responsibility to review his/her Individual statement online for accuracy (e.g. missing transactions, duplicate transactions, sales tax credits, incomplete orders fully charged) and communicate to their designated reconciler any discrepancies or issues and make sure the reconciler has all the required supporting documentation and forms for the Cardholders activity.

4.7 VISA CommercialCard Online Procedures

- 1) Access the Internet
- 2) Go to www.commercialcardcenter.com
- 3) **To Enroll:** Go to Register Now and type in your card number and hit "enter"
For Security Verification:
 - ✚ Type in 3 digit Validation Number (from back of your card)
 - ✚ State = KS
 - ✚ Zip Code = 66044
 - ✚ Exp Date = mm/yy**For Member Registration:**
 - ✚ Create User Name
 - ✚ Create Password
 - ✚ Type in a valid email address
- 4) **Sign In:** Type in User Name and Password
- 5) **IP Address Question:** Respond NO
- 6) **Account Summary Page:** This page reflects information for this cardholder. To view specific details scroll down and click on View Transaction History located on the right side of the page.
- 7) **Change Delivery Method:** To have a printer friendly version of a monthly statement selects Change Delivery Method. **Select Received** both Paper and Electronic Statements.
- 8) **Transaction History:** To print this – Go to the Print Friendly Version

- 9) **Transactions:** Once requested, click on Cancel. You will go back to the previous page.
- 10) **To Go Back:** Do not hit the Back button at the top of your Internet Explorer. Instead, it is best to select the top blue bar Account Summary.
- 11) **When Exiting: Please click on the bottom blue bar Sign Out.**

4.8 Role of Administrator's Reconciler

The Reconciler shall:

- a) Review individual purchasing logs and compare to the individual Cardholder Statements. The Reconciler is responsible for the Purchasing Card Log information and making sure they have all the required supporting documentation for all individual cardholder statements within the control statement they are reconciling.
- b) The reconciler will prepare any missing log information and reconcile the individual logs and individual card statements to the department or school Control Account Statement. The reconciler will reconcile to the department Control Account Statements for a department or school and Individual card statements for a department or school before submission to the Approving Official.
- c) Ensure that itemized receipts exist for each purchase.
- d) Verify the proper account number has been charged.
- e) Confirm that goods were received and/or the services were performed.
- f) No sales tax has been charged (Kansas or Missouri).
- g) The Cardholder has complied with the applicable procedures.
- h) If there is reimbursement money being submitted, it should be counted, summarized and totaled so as deposits can be made timely and correctly.
- j) The logs and documentation **MUST** be neatly summarized and enclosed in the GREEN Special Handling Envelope specifically for Purchasing card Program.

This information will be checked by Accounts Payable each month and at year end it will be reviewed by district auditor.

- k) Using the reconciled logs and supporting documentation the reconciler will create a Purchase Request in IFAS ~ see separate instructions
- l) The reconciled information will be submitted to the appropriate approving official for final approval before submission to the business office.

Carefully matching of the support documents to the Log and then to the statement(s) is vital to the successful use of the program.

4.9 Role of Approving Official

The Approving Official will receive reconciled purchasing card log(s) from the reconcilers under them.

The Approving Official shall:

- a) Check the monthly Individual and/or Control Account Statements and Log envelope to confirm the Reconciler has performed appropriate tasks.
- b) Sign the appropriate forms, and log. Signature signifies that the expenditures made on the purchasing cards under their umbrella, are appropriate and authorized school business expenditures.
- c) The Approving Official shall approve, IFAS the transactions for cardholders they are responsible for.
- d) Once final approval is made, the GREEN Special Handling Envelope will be submitted to the Business Office.

The Approving Official's approval of the Individual and/or Control Account Statements indicates that the Cardholder(s) were authorized to make those purchases and those purchases were made in accordance with the Program.

4.10 Returns

If an item is unsatisfactory, received in error, damaged, defective, duplicate order, etc. the following steps should be followed:

- a) The Cardholder contacts the Vendor to obtain authorization to return the item(s). **(Every Vendor has different return policies - ensure your return meets their criteria without incurring a restocking fee).**

If available, the item(s) to be returned should be re-packed in original manufacturer's carton.

- b) For local orders, take original receipt with product in original manufacturer's carton back to the Vendor. If you have already submitted your receipt, call Accounts Payable for the original receipt to be returned to you.
- c) When an item has been returned and a credit received, the Cardholder shall reflect this credit on the Log and return the original receipt to Accounts Payable.

If the Vendor has not replaced or corrected the item by the cut-off date, then the purchase of that item will be considered in dispute. Attach **Statement of Questioned Item** to the monthly statement.

4.11 Missing Receipts

On occasion, a transaction receipt is misplaced or not received.

The Cardholder shall be responsible for contacting the Vendor and obtaining a duplicate copy of the receipt. If the duplicate receipt does not arrive by the due date for submitting monthly statements, please complete the **Missing Receipts Status** form to Accounts Payable. It should be noted that frequent missing receipts is considered misuse of the Card, and the Cardholder will lose procurement privileges.

4.12 Sales Tax Reimbursements

It is very important that the Cardholder states, before a sales transaction occurs, that the transaction is exempt from Kansas or Missouri sales tax. On occasion a Cardholder will be charged sales tax. When that occurs, there are three options available to the Cardholder:

- a) Contact the Vendor to have a credit processed on the Cardholder's Card. Attach the receipt(s) to the Log to document the credit received.
- b) The Vendor may reimburse the sales tax by paying the Cardholder cash. The Cardholder should only accept cash if the Vendor refuses to process the sales tax credit electronically.
- c) The Cardholder may decide to reimburse the sales tax personally rather than contact the vendor.

The **Reimbursement of Sales Tax** form should be completed when submitting cash or personal check. If the Vendor is providing a credit transaction and the credit is not issued by the due date for submitting monthly statement then the **Reimbursement of Sales Tax** form must be completed and submitted with the monthly statement.

4.13 Disputed Charge(s)

If the Cardholder is unable to settle the issue prior to the cut-off date, complete the **Statement of Questioned Item** form.

If the monthly statement lists a transaction where the goods have not been received or there is a discrepancy, the Administrator's Reconciler or the Cardholder should resolve this issue prior to sending the monthly statement to the Business Office.

Most discrepancies can be resolved between the Cardholder and the Vendor. If the dispute cannot be settled within two billing cycles or the Cardholder needs assistance, the Administrator's Reconciler shall advise the Business Office.

4.14 Transactions Not Appearing on Statement

If purchased items or credits are not listed on the monthly statement, the appropriate transaction documentation shall be retained by the Cardholder until the next monthly statement. If the purchase or credit does not appear on the statement within 60 days after the transaction date, the Cardholder or Approving Official shall notify the Business Office for assistance in resolving the issue.

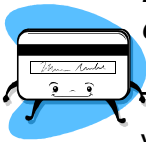
4.15 Reasons for Card Cancellation

If a Cardholder does not have documentation of a transaction listed on the monthly statement, the Cardholder shall attach an explanation that includes a description of the item(s) purchased, date of purchase, Vendor's name and reason for the lack of supporting documentation. This explanation must be signed by the Cardholder. If a Cardholder fails to provide receipts, fails to complete the Log in a timely manner, or abuses the privilege of the Card, the Approving Official will obtain the Card and request the Business Office to cancel the Card.

If more than two (2) delinquent reminders for monthly statements are sent from the Business Office within a fiscal year to an individual or group, it may be considered grounds for withdrawing the Card(s) from that individual or group.

4.16 Card Security

It is the Cardholder's responsibility to safeguard the Card and account number to the same degree that a Cardholder safeguards their personal credit information.



The Cardholder must **NOT** allow anyone to use their Card account number. A violation of this trust will result in that Cardholder having his/her Card withdrawn and disciplinary action.

If the Card is lost or stolen, the Cardholder shall immediately notify **UMB** at the following number: **1-800-821-5184**

Representatives are available 24 hours a day. Advise the representative that the call is regarding a VISA Purchasing Card with the Lawrence Public Schools.

Notify the Business Office at 785-832-5000, x2376 immediately.

The Cardholder shall also notify his/her Approving Official of the lost or stolen card within one (1) working day after discovering the Card missing. The Cardholder shall prepare and submit to his/her Approving Official the **Lost or Stolen Card Report** within five (5) working days.

A card that is subsequently found by the Cardholder after being reported lost shall be cut in half and given to the Approving Official. The Administrator and Cardholder shall sign the **Card Destruction Notice** form and forward it to the Business Office who will notify UMB.

A new card shall be issued to the Cardholder after the Business Office receives the **Lost or Stolen Card Report**.

4.17 Cardholder Transfer/Separation

Prior to a transfer to another District location or separation from the District, the Cardholder shall surrender the Card and current Log and Envelope to his/her Approving Official. This information is processed monthly with the Approving Official other Cardholder statements. The Approving Official shall cut the Card in half, complete the **Card Destruction Notice** form, and forward the form to the Business Office who will notify UMB. If this is a transfer, when the Cardholder reports to his/her new location, he/she may request a new card in accordance with Section 4.2 (*Receiving a Purchasing Card*) of this Handbook.



Request for Purchasing Card

Location/Department: _____ Telephone #: _____

Statement Address: _____
Street, RR or PO Box City State Zip Code

Cardholder Name	Badge #	Position	Default Account #	Single Transaction Limit	Monthly Limit	Reason Code*	Approving Official Name	Reconciler for Card Name
Sample	6000	Teacher	0523000050.56410	\$500	\$1,500	N	Principal	Reconcile

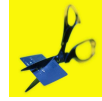
*N= New Account R = Re-issue L = Lost or Stolen

Administrator's Signature: _____ Date: _____



Purchasing Card Destruction Notice

The Purchasing Card listed below was destroyed for the following reason:



√ (Check One)

Card had been reported as lost and was subsequently found.

Cardholder has left employment with the District.

Cardholder has transferred to another location/department within the District.

Other

NOTE: Destroyed card is enclosed with this form and is being returned to the Business Office.

Card Number: _____
Cardholder Name: _____

Administrator's Signature: _____
Date: _____

Comments:



List of Blocked Vendors

Purchasing Card may NOT be used for the following:

Airfares/Airlines
Utilities, Telephone, Wire Transfer, Electric, Gas, Water, Sanitation
Auto/Car Rental Agency, Automotive Tires, Parts, Supply Stores, Service Stations or Repairs
Hotels, Inns, Motor Lodges, Motels, Resorts, Spas, Suites, Hotel & Casino
Railroads
Ambulance Services
Bus Lines, Charter/Tour Services
Taxi, Cabs, Limousines Services
Motor Freight Carriers
Courier Services
Public Warehousing
Cruise Lines
Boat Rental, Marinas
Transportation arrangements, Commuter and passenger railways
Tolls and Bridge Fees
Drinking Places (No alcoholic beverages or smoking purchases)
Package Stores (No alcoholic beverages, cigarettes purchases)
Antique Shops, Pawn Shops, Weapons or Ammunition
Direct Marketing Travel
Cigar Stores and Stands
Funeral Service and Crematories
Tax Preparation
Dating and Escort Services
Counseling Services
Massage Parlors
Betting, Casino, Gaming Establishments
Service Providers: Financial Institutions (cash, merchandise or services), Money Orders, Traveler's Checks, Brokers/Dealers, Insurance Sales, Timeshares, Camps, and Leases
Professional Services and Membership Organizations: Doctors (Medical, Dental, Eye, Osteopaths, Chiropractor), Optical Goods, Nursing Facilities, Hospitals, Laboratories, Legal, Schools, Child Care Services, Civic/Social/Fraternal Associations, Charitable/Religious/Political Organizations, Architectural/Engineering/Surveying Services, Accounting/Auditing/Bookkeeping Services, Court Costs, Fines, Bail Bond Payments, Tax Payments, Government Loan Payments



Specific Unauthorized Card Uses (Not All Inclusive)

- **No Gift Cards purchase**
- **No Business Cards purchase**
- **No use of PAYPAL is authorized**
- **No Meals for professional development activities**
- **No Meals unless a school business purpose and away from home overnight**
- **No Meals unless a school business purpose, pre-approved and complete documentation supporting business purposes is submitted – see form**
- **No gasoline purchases for personal vehicles – turn in mileage reimbursement form**
- **No Airfare purchase – If the employee needs an airline ticket to be purchased by the district, the employee will:**
 1. Complete a Professional Development Request via Mylearningplan (certified staff), OR via the hard-copy Professional Development Request Form (classified staff).
 2. Once all approvals have been received, the employee should email the following information to Donna McCullough, dmccullo@usd497.org at the ESDC:
 - Name (as it appears on official identification, i.e. drivers license, passport)
 - Home address and telephone number
 - Email address
 - Three (3) airfare quotes (from lowest available fares); include carrier, price and flight number
 - Date(s) of travel

District staff in the professional development office will complete the purchase for the lowest priced airfare. The employee should receive an email confirmation directly from the airline. The employee should print this confirmation email for use while traveling. No additional information will be sent from the district office.



Cut-off Dates and Statement Due Dates Purchasing Card Program

Below are the billing cut-off dates, statement dates and Account Payable deadlines for 2010-2011 school year.

The statement cut-off date is within 5 days of the first of the month.

Cardholder should print from their Commercial Card Site by the 5th day of each month the statement that just closed

All charges received by the Business Office from the Vendor will be included on the statement.

Month	Statement Cut Off Date Print From Commercial Card by 5th of each month for prior month. Cut off is within first 5 days of the month	IFAS PR Due	A/P Deadlines
July 2010	2	10	20
August 2010	4	10	20
September 2010	2	10	20
October 2010	4	10	20
November 2010	2	10	20
December 2010	2	10	20
January 2011	4	10	20
February 2011	2	10	22
March 2011	2	10	20
April 2011	4	10	20
May 2011	3	10	20
June 2011	2	10	20



QUESTIONED ITEM FORM

Use this form to alert Accounts Payable that an item reflected on your submitted Individual or Control Account Statement is being questioned.

Location/Department _____	Card # _____
Cardholder Name _____	Phone # _____
Vendor Name _____	Transaction Date _____
Transaction Amount _____	

The above-referenced transaction is being questioned for the following reason:

✓ (Check one)

<input type="checkbox"/>	1. Difference in the amount authorized and the actual amount billed (copy of charge receipt enclosed).	
<input type="checkbox"/>	2. Transaction was previously billed and paid on statement dated: _____	
<input type="checkbox"/>	3. Do not recognize above transaction.	
<input type="checkbox"/>	4. Received credit for the above transaction, but it has not yet appeared on statement (enclose copy of credit, if available).	
<input type="checkbox"/>	5. Account has been charged for the above transaction, but I have not received merchandise.	
<input type="checkbox"/>	6. Account has been charged for the above transaction, but merchandise has been returned.	
<input type="checkbox"/>	7. Sales tax was incurred on transaction.	
<input type="checkbox"/>	8. Other: _____	

Action Taken by Cardholder to resolve issue with Vendor:

First Notification to Vendor (date) _____ Resolved Yes ___ No ___

Second Notification to Vendor (date) _____ Resolved Yes ___ No ___

Other Contact with Vendor (explain) _____

Final Notification to Vendor (date) _____ Unable to Resolve Yes ___ No ___

Cardholder's Signature: _____ Date: _____

Administrator's Signature: _____ Date: _____



Reimbursement of Sales Tax

Use this form when reimbursing sales tax with cash or personal check to the District.
Sales tax incurred in Kansas or Missouri is being reimbursed by:

(Circle One):

Cardholder

Vendor

Location/Department _____

Cardholder Name _____

Cardholder Number _____

Vendor Name _____

Amount of Sales Tax Incurred \$ _____

Deposit to Account #
(General Ledger) _____

Exemption of sales tax applies to purchases made in Kansas and Missouri.

- **Please attach cash or personal check reimbursing sales tax to this form.**
- **Enclose in Envelope and record appropriately on your Log.**
- **Submit to Approving Official.**
- **Send to Business Office.**



Missing Receipt(s) Status Form



This form should be completed for any Purchasing Card transaction that does NOT have documentation from Vendor.

Repeated use of this form as substitute documentation may result in revocation of your Purchasing Card.

Location/Department: _____ Card #: _____

Cardholder Name: _____ Phone #: _____

Vendor Name: _____

Transaction Amount: _____

Transaction Date: _____

Cardholder's Approving Official Signature: _____

Today's Date: _____

FOLLOW-UP

- Contact Vendor for a duplicate copy of the missing receipt.
- When duplicate receipt is obtained, send the receipt stapled to a copy of this form to Accounts Payable.

Description of Purchase (Attach additional sheet, if necessary)	Quantity	Per Item Cost	Total Cost
Reason Original Documentation is not available			
Cardholder made the following attempts to obtain receipts or documentation			
Date & Time: _____			
Date & Time: _____			
Date & Time: _____			

I hereby certify the following:

- All items purchased on this Purchasing Card transaction were for USD#497-LPS use. No personal purchases were made.
- The Cardholder will not seek reimbursement from the District in any other manner for this transaction.
- Original documentation is not in Cardholder's possession for the reasons stated above.
- Cardholder acknowledges that repeated lack of documentation could result in revocation of his/her Purchasing Card.

Print Cardholder Name: _____ Signature: _____



Cardholder Agreement

Cardholder Name _____ School _____

Administrator's Name: _____ Administrator's Title _____

Cardholder agrees to accept responsibility for the protection and proper use of the Purchasing Card in accordance with the terms and conditions listed below:

1. Cardholder agrees to provide the supporting receipts from the Vendor and a transaction log for each transaction as designated under these purchasing policies and procedures.
2. If the card is lost or stolen, Cardholder shall notify immediately UMB at -1-800-821-5184 and advise the representative that the call is regarding a VISA Purchasing Card with Lawrence Public Schools. The Cardholder should notify the Business Office at 785-832-5000, x2376 immediately. The Cardholder shall also notify their Approving Official and Reconciler within one (1) working day after discovering the card is missing.
3. Cardholder will not make personal purchases on the Purchasing Card.
4. Cardholder understands that should his/her employment with USD#497-Lawrence Public Schools terminate, transfers to a different site or location or for any reason, the Purchasing Card must be returned to the Approving Official or Reconciler immediately.
5. Cardholder understands that use of the Purchasing Card is for the purchase of goods and services subject to individual card limitations for use in official District business only.
6. If in doubt that a purchase is authorized under this agreement through the use of the Purchasing Card, the Cardholder understands that he/she should seek prior approval from their Approving Official. Such approval presumes the proper use of the Purchasing Card.

Cardholder acknowledges by his/her signature to this agreement, that he/she has received training in the proper use of the purchasing card; has received, read and understands the Purchasing Card Agreement and Handbook. The Cardholder further understands that misuse of the Purchasing Card could lead to disciplinary action up to and including termination of employment.

Cardholder's Signature _____ Date: _____

For District Use Only

Limit per Single Purchase: \$ _____ Monthly Limit: \$ _____

Reconciler Name: _____

Administrator Name: _____

Authorized Business Office Representative: _____



Approving Official Agreement

Administrator's Name: _____

The appointment as an Approving Official represents the District's trust in you and your empowerment as a responsible employee of the District to safeguard and protect its assets.

As an Approving Official:

- I acknowledge receipt of and agree to comply with my responsibilities as listed in the Purchasing Card Handbook.
- I confirm that I have read and understand the provisions in the handbook and that I will comply with the terms and conditions and subsequent revisions.
- I understand that the District is liable to UMB for all charges made by the Cardholders including charges made on a lost or stolen card before it is reported lost or stolen and that this liability is passed down to my department and/or school.
- I further understand that any unallowable charges made by the Cardholders within my department and/or school are the liability of my department and/or school.

As an Approving Official:

- I understand that I am the **responsible party** for the integrity of the Purchasing Card Program and protection of my department and/or school's budgets through the review of my Cardholders' Statement of Account.
- I will review all transactions made by Cardholders monthly, ensure original documentation is matched to Cardholder Statements; take appropriate action should a violation occur, and sign all Monthly Cardholder Statements of Account and/or Individual Purchasing Logs.
- I understand that the Card is the property of USD#497, assigned to Cardholders in my department and that, in the event of willful or negligent default of the Cardholder obligations, the District shall take any recovery action deemed appropriate that is permitted by law.
- Furthermore, I agree to notify the Business Office immediately in the event that I or any Cardholder under my approving authority is transferred from the department or is no longer employed by the District.
- I acknowledge that I have read and understand and accept the conditions of this agreement. I further understand that misuse of my authority of an Approving Official could lead to disciplinary action up to and including termination of employment.

APPROVING OFFICIAL:

Signature: _____ Date: _____

Print Name: _____ Phone #: _____

Location/Department: _____



Individual Purchasing Log

Cardholder Name: _____ Location/Department: _____ Date: _____

Statement Start Date: _____ Statement End Date: _____

Summarize information of each transaction on this Log. Enclose all supporting documentation and applicable forms in this envelope. Submit Purchasing Card (Log and Envelope) first to Approving Official for approval then to Business Office by due date.

Date	Purchase Description	Vendor Name	Account Number	Dollar Amount	Product Received Y / N

Cardholder's Signature: _____ Reconciler Signature: _____

Approving Official Signature: _____ Today's Date: _____



Lost or Stolen Card Report

Card Number	Last Purchase Date	Last Vendor Used	Amount \$

1. If the Purchasing Card is lost or stolen, Cardholder shall immediately notify UMB at the following number: **1-800-821-5184**.
Representatives are available 24 hours a day. Advise the representative that the call is regarding a VISA Purchasing Card with the Lawrence Public Schools, USD#497
2. Notify USD #497 Business Office, 785-832-5000, x2376 immediately.
3. Notify your Approving Official and Reconciler immediately.
*The Cardholder shall prepare and submit the **Lost or Stolen Card Report** within five (5) working days to his/her Approving Official.*
4. A new card will be issued after the Business Office receives the **Lost or Stolen Card Report** and UMB has been notified.
5. A card that is subsequently found by the Cardholder after being reported lost shall be cut in half and given to the Approving Official. The Approving Official and Cardholder shall sign the *Card Destruction Notice* form and forward it to the Business Office who will notify UMB.

Card Issued to: _____ **Location/Department** _____

Submitted to Approving Official: _____ **Date:** _____

Submitted to Reconciler: _____ **Date:** _____

It is the Cardholder's responsibility to safeguard the Card and account number to the same degree that a Cardholder safeguards their personal credit information.

The Cardholder must NOT allow anyone to use their Card account number. A violation of this trust will result in that Cardholder having his/her Card withdrawn and disciplinary action.

The Cardholder shall prepare and submit to his/her Approving Official the Lost or Stolen Card Report within five (5) working days.



Request for Meal Reimbursement

Is the meal part of a Professional Development activity? Yes _____ No _____

If yes, meal reimbursement for certified and administrators must be made through MyLearningPlan.com, classified personnel by using the professional development form. Professional development meals are reimbursed based on an allowance. It should not have been charged to your Purchasing Card.

If your meal is already charged to your Purchasing Card, it will be necessary for a personal check to be included to reimburse this meal unless special arrangements have been made and documentation of those arrangements are included. Contact professional development office for assistance, 785-832-5000 X 2605 (Donna McCullough).

The detailed/itemized receipt, regardless of situation must be included with the submission of this form to properly reconcile the purchasing card.

Other Meal Reimbursement:

Is this Meal Reimbursement for an approved school business activity and for a meal *while away from home overnight*? Yes _____ No _____

If yes, attach detailed meal receipt, and sign form.

If no, complete the following information with submission of your itemized receipt.

What is the business purpose of the meal?

Describe: _____

List attendee's names at meal: _____

Topics discussed: _____

Summary or minutes from business purpose meal: _____

Total Amount Paid: _____

Attach all meal receipts to this form.

Reminder: Exemption of sales tax applies to purchases made in Kansas and Missouri.

Cardholder Signature: _____

Date: _____

Approving Official Signature: _____

Date: _____

Attach all detail receipts to this form



SECURITY INFORMATION

Safety Online

- Look for the security alert or a lock icon when making online purchases. Using Internet Explorer, you will get a security alert screen when you connect with a secure server. The security alert and lock icons indicate that you have connected to a web site using an encrypted, secure connection.
- Look for addresses that start with “https”. Never enter your credit card number on a web page that does not have “https” at the beginning of the web page address. The https in the URL means that information you fill out on the ordering form will be transmitted over an encrypted, secure connection to the vendor.
- Guard your personal information. Do not provide any non-essential information online.
- Never reuse the same passwords for multiple e-commerce accounts. If your web browser asks you if you want it to “remember” your password – **decline the offer**.
- Do not respond to unsolicited email messages that offer services or products through online credit card sales. Unsolicited email violates computer etiquette and is often used by con artists.
- Unsolicited offers you receive through junk email or “spam,” are often typed in all capital letters and are designed to appeal to people who are easily fooled by flashy messages and exaggerated claims.
- Look for icons or other symbols that identify a particular vendor or merchant as being a member of an online reliability, privacy, or secure site protection group.
- Organizations include:
 - Better Business Bureau, www.bbbonline.org
 - Verisign, www.verisign.com
 - TRUSTe, www.truste.com
 - NetBusiness, <http://www.techweb.com>
- Verify that the vendor is in fact a member of a secure site program by visiting the site and looking up vendor’s name and/or web site address.



Reconciler Agreement

Reconciler's Name: _____

As Reconciler:

- I acknowledge receipt of and agree to comply with my responsibilities as listed in the Purchasing Card Handbook.
- I confirm that I have read and understand the provisions in the handbook and that I will comply with the terms and conditions and subsequent revisions.
- I understand that the District is liable to UMB for all charges made by the Cardholder including charges made on a lost or stolen card before it is reported lost or stolen and that this liability is passed down to my department and/or school.
- I further understand that any unallowable charges made by the Cardholder within the department and/or school are the liability of the department and/or school.
- I will review Individual and Control Account Statements from UMB with supporting documentations submitted by the Cardholder on Log and Envelope
- I will assist the Cardholder in settling discrepancy with vendor
- I will ensure all goods and services have been received or performed prior to reconciliation
- I will check for proper account codes/numbers on all submitted Logs and Envelopes
- I will submit Log and Envelope to Approving Official for signature and submit Log and Envelope to Accounts Payable by cut-off date.
- If Cardholder is delinquent in submitting sales documentation or is consistently late in turning in Log and Envelope; I will notify my Approving Official
- I will notify the Approving Official and the Business Office immediately in the event that any Cardholder is transferred from the department or is no longer employed by the District.
- I acknowledge that I have read and understand and accept the conditions of this agreement.
- I further understand that misuse of my authority as a Reconciler could lead to disciplinary action up to and including termination of employment.

Reconciler

Signature: _____ Date: _____

Print Name: _____ Phone #: _____ Location: _____