

PURCHASING CARDS

USD# 497 Lawrence
Orientation Training

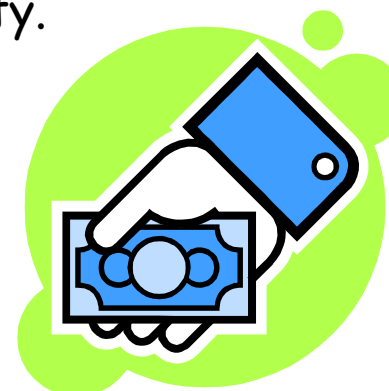


The purpose of the card is to provide for an additional method of payment and not additional OR unlimited budget authority.

Each cardholder will receive a handbook, attend an orientation training and sign the *Cardholder Agreement* form.

Signature on the agreement and acceptance of the card acknowledges that the cardholder understands and agrees to comply with the provision of the District Purchasing Card Program.

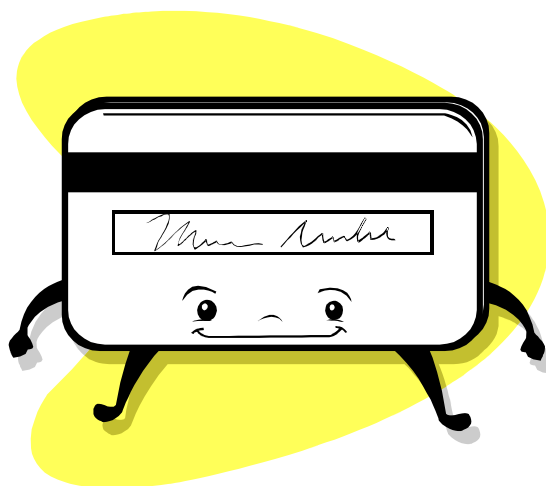
The cardholder further understands that misuse of the card could lead to disciplinary action up to and including termination of employment.





The card is unique, with a USD#497 Logo, and School Bus Yellow

The Card has the Cardholder's name embossed on it and shall ONLY be used by that Cardholder.



Procurement with the card can ONLY be done by the person whose name is on the card.

NO OTHER PERSON IS AUTHORIZED TO USE YOUR CARD

The Cardholder is responsible for all transactions procured with his/her card



Use of the Card is limited to the following conditions:

- The total value of a transaction shall not exceed a Cardholder's Single Transaction Limit as Assigned and stipulated on the Cardholder Agreement Form
- A purchase shall not be split into multiple transactions to stay within the Single Transaction Limit
- The purchases for the month shall not exceed the Monthly Limit for that billing cycle
- Cardholders may not use their Card to purchase goods or services from Blocked Vendors unless an exception has been approved due to special circumstances. Appendix 6.1
- Board Policy, Regulations and Statutes for bidding must be followed for all purchases.
- Purchases are exempt from sales tax in Kansas in Missouri



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**

Unauthorized Purchasing Card Use:

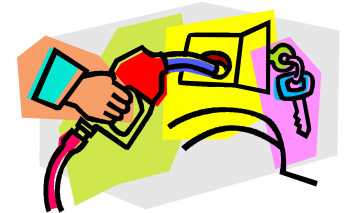


The card is issued to an individual and can **ONLY** be used for approved District business or activity fund expense



NO Personal Use: The card **CANNOT** be used for any personal or unauthorized purchases. Any unauthorized use will require immediate reimbursement to the District by the Cardholder or immediate return of purchase and credit to card. Unauthorized use 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. **IF** in a school vehicle that **DOES NOT** have a gas card, purchase of gasoline is allowed.



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

NO AIRFARE: The purchasing card may NOT be used to purchase airfare.



If airfare is required, see section 4.4 of the handbook

If airfare is required and not for professional development, special approval is required, and a request to lift the block, on a temporary basis may be approved.

This applies to Travel in general on MOST cards.

Meals:

No Meals during professional development activities



Meals during professional development activities are reimbursed 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 by allowance and NOT on card

Classified staff reimbursement is again by allowance and must be submitted and approved by the professional development department or supervising administrator before payment will be processed.





OTHER MEALS :

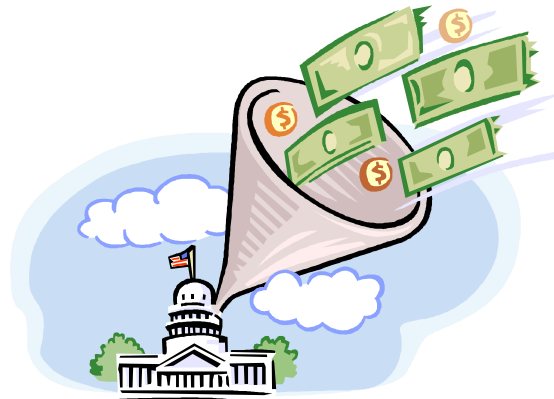


Receipts for meals unrelated to professional development activities, but have a school business purpose are to be submitted with the *Meal Reimbursement* form documenting the business purpose for the meal.

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 the charge as income on W-2 and withhold taxes. It must be treated as compensation, in compliance with IRS.



Request for Meal Reimbursement



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

If yes, meal reimbursements for certified personnel and administrators must be made through MyLearningPlan.com; classified 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 itemized detail 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: _____



Making a Purchase

Section 4.5 of handbook

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.

Limitations, within budget perimeters, are at the discretion of each Approving Official (administrator).

Make sure you state before you purchase that this is exempt from sales tax - Kansas and Missouri, the # is on the face of the card. You will NOT be exempt from sales tax in other states.

Check to see if the District has a discount with the vendor, use discounts whenever possible, if you have a question about a specific vendor, please contact the accounting technicians in the Business office 785-832-5000

A-F = Judy Smith
G-M = Brenda Schreiner
N-R = Mischa Bell
S-Z = Patty Ikenberry

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

Sales Tax

USD#497 purchases with the purchasing card are exempt from sales tax in Kansas and Missouri

Make sure you state before you purchase that it is tax exempt

If they need a paper tax exemption certificate, contact the accounting technicians in the business office for the paper form, it can be faxed to the vendor.

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It is the responsibility of the Cardholder to take care of the sales tax credit. This must be credited back against the purchasing card.

More information in Section 4.12 of Handbook



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):



Form is in Handbook

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, K.S.A.79-3606.

- 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.



Record keeping

Section 4.6 of Handbook



The Cardholder must get a detailed itemized receipt for **EVERYTHING** - this is a **MUST** for our auditors. There are no exceptions.



The Individual Purchasing Card Log must be completed and reconciled to Cardholder's statement

This can be done at month end and given to the reconciler

OR

The reconciler may request this be done through out the month and immediately after each purchase.

Ultimately the Cardholder is responsible for **ALL** charges on the Card and must review for accuracy (e.g. missing transactions, duplicate transactions, sales tax, incomplete orders - fully charged) and communicate to their designated reconciler any discrepancies or issues. In addition the Cardholder must make sure the reconciler has **ALL** the required supporting documentation and forms for the Cardholders activity.

If there are any discrepancies, the Cardholder must resolve them. The card is personalized in **YOUR** Name. - No different than a personal credit card, vendors will not speak to someone on your behalf about **YOUR** card.

Reconciler is responsible for

Section 4.8 of Handbook



Reviewing all purchasing logs and Cardholder statements making sure they are complete

Ensure that itemized receipts exist for each purchase

Verify proper account number has is being charged

Noting the vendor the transaction is to be charged, i.e. Target, Walmart, Office, Depot, etc.

Verifying no sales tax has been charged for purchases in Kansas or Missouri

The cardholder has complied with applicable procedures

All goods were received and/or services performed

If there is reimbursement money, it should be counted, summarized and totaled so deposits can be made timely and correctly by the district business office.

The logs and documentation **MUST** be neatly summarized **SIGNED** and enclosed in the **GREEN** Special Handling Envelope specifically for Purchasing Card Program

Using the reconciled logs, the reconciler will create a Purchase Request in IFAS.

See outline - details of entering a Purchasing Card PR in IFAS



Approving Official is responsible for Section 4.9 of Handbook

Check the monthly log and supporting documentation to make sure the Cardholder and Reconciler have performed the appropriate tasks

Sign the appropriate forms and log

In IFAS approve the PR in the workflow

Return the GREEN Special Handling envelope with all the original logs and supporting documentation to Administrative Assistant who will submitted to the Business Office after receiving on the IFAS PO



Other Sections of the Handbook:

4.10: Returns

4.11: Missing Receipts

Note: Frequent missing receipts is considered misuse of the Card and the Cardholder is subject to loss of procurement privileges

4.13: Disputed Charges

4.14: Transactions Not Appearing on Statement

4.15: Reasons for Cancellation

4.16: Card Security

4.17: Cardholder Transfer or Separation from service