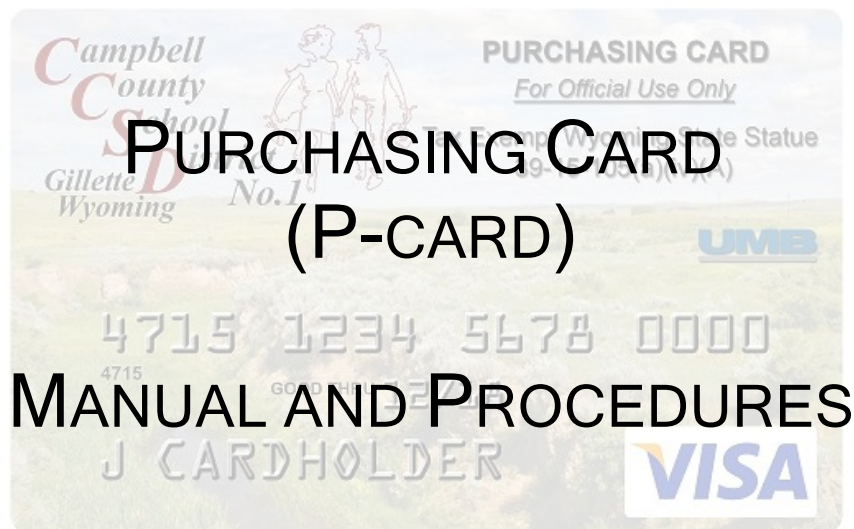


Campbell County School District No.1



RESOURCES

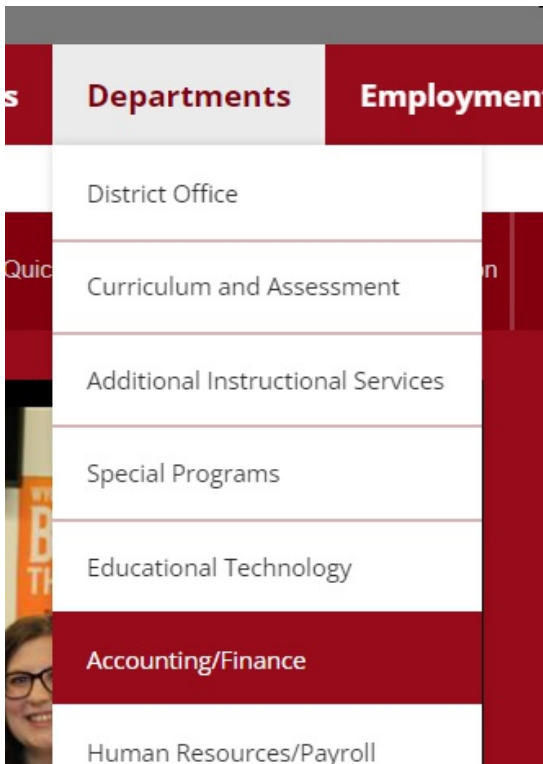
District Contacts:

District's P-card Management Team

Name, Title	Direct Phone No.
Rhea Betts, Accounting Manager	687-4523
Shelly Haney Finance Manager	687-4541
Carl Fox, Purchasing Manager	687-4587

Forms: Forms are available online
From the District's main web page
Departments - Accounting/Finance then P-Card Forms

<https://www.ccsd.k12.wy.us/Page/2100>



PURCHASING CARD (P-CARD) MANUAL & PROCEDURES
Table of Contents

Purpose	1
Policy Statement.....	1
Definitions / Glossary of terms	1
Procedures	3
Introduction	3
Receiving a P-card.....	3
Authorized P-card Use	3
Individualized transactions	3
Daily/Monthly (Cycle)	4
Unauthorized P-card Use and Prohibited Transactions	4
Consequences	5
Accidental unauthorized purchase	5
If found by the P-card holder	5
If found by District personnel	6
Continued Unauthorized Purchases	6
Making a Purchase	6
Back Orders	6
Tax Exempt.....	7
Support Documentation / Itemized Receipts Required	7
Delivery Instructions	7
Freight Charges.....	8
Fixed/Property Asset Tagging of Equipment	8
Travel	8
Plan Ahead.....	8
Airfare.....	9
Car Rental	9
Fuel	9
Reimbursement Agreements/Arrangements	10
Meals.....	10
Registration	10
Internet (E-commerce) Transactions.....	10
Market Place Type Orders	12
Corporate Accounts	12
Returns	12
Resolving Errors	13
Disputed Charges	13
Transactions not Appearing as Online Activity	13
Missing/Lost Receipt(s).....	13
Card security.....	13
Card Activation.....	13
Card Renewal	14

No Sharing of P-card	14
Lost or Stolen P-card	14
P-card Holder Transfer / Separation	14
Required Training	15
First Time Card Holder	15
Building/Department Reconciler	15
Special Accounts	15
Federal & State Monies	15
Capital - Component Projects (32 funds) & Major (33 funds)	15
Grant Funded Purchases (20 funds)	15
Major Maintenance (22 funds).....	16
Maintenance - Work Orders	16
Transportation - Repair Orders	16
Activity - Roles	17
P-card Holder	17
Record Keeping	17
Expense Logs.....	17
Documentation	17
Phone Orders	17
Internet Orders.....	17
Discrepancies.....	18
Budget Account Coding	18
Record Retention Requirements	18
Coordinate with your BUILDING/DEPARTMENT RECONCILER	19
Building/Department Reconciler	19
Weekly Duties	19
Monthly Duties	19
Code Corrections	20
Budget Account Segments and Strings	20
Finance Manager and Department Personnel	21
Maintenance of VISA online	21
Budget Account Segments and Strings	21
Daily / Weekly	21
Trouble Shooting Problems.....	21
Purchasing Manager and Purchasing Department	22
Monthly.....	22
Random overview of P-card transactions	22
Troubleshooting Problems	22
Accounting Manager and Accounting Department.....	22
P-card Ordering (New/Replacements)	22
VISA online P-card Assignments	22
Maintenance of Lists - Master P-card and First Class Mailing	23
Monthly Duties	23
E-mail Notification	23
Report, Activity Verification and Record Retention	23

Maintenance of District's P-card web homepage 24
Troubleshooting Problems 24

Sample Documents & Forms (Celery colored paper)

- APPENDIX A - Disciplinary Action Form
- APPENDIX B - Dispute Form - available on line
- APPENDIX C - Holder Agreement
- APPENDIX D - Missing/ Lost Receipt Affidavit - available on line

Additional Attachments (Yellow colored paper)

- P-Card Contacts
- Yearly P-Card Billing Cycle
- P-Card Rule Summary

Additional Information (Tan colored paper)

- Summary of CCSD's Purchasing Policy
- Wyoming Sales Tax Exemption Certificate - available on line

PURCHASING CARD (P-CARD) - POLICIES & PROCEDURES

PURPOSE

This manual sets forth the Policies and Procedures for the Campbell County School District No. 1's (District) Purchasing Card Program.

POLICY STATEMENT

To develop a methodology, as well as define limits and responsibilities for use, of a District issued purchasing card (P-card) program. P-cards will be issued to certain District personnel and authorized officials for District purchases consistent with existing purchasing policies, all the while reducing the time and costs associated with the current purchase order/payment cycle.

DEFINITIONS / GLOSSARY OF TERMS

Billing cycle	Purchases made and processed during a specific time period, called a cycle, and billed to the District after the last day in the cycle.
Building/Department Reconciler (BDR)	A District employee given access to properly code and describe each assigned P-card holder transaction.
Card or P-card	Purchasing card or P-card is the VISA credit card issued to a District employee or official. Each card has a predetermined transaction and monthly (cycle) spending limit.
Cut Off Date	Date which the scheduled billing cycle ends for the month.
Default account code	Every issued P-card is assigned a default District budget account code. If a P-card purchase transaction is unreconciled or the default budget account code is not changed by the end of the billing cycle, this default budget account code will be used for payment. It is the responsibility of the Building/Department Reconciler (BDR) to initiate a journal entry to correct charges for any payments made due to mis-coded transactions.
District P-card Management Team	The District P-card Management Team consists of the Accounting Manager, Finance Manager, and the Purchasing Manager. For specific segregation of duties see the Activity Roles section of this manual.

DEFINITIONS / GLOSSARY OF TERMS (cont)

Merchant Category Code _(Groups) (MCC)	A four digit <u>M</u> erchant <u>C</u> ategory <u>C</u> ode, established by the credit card company, identifying the business provided product and/or service. These MCC codes are used to define where a District P-card may be used and what products or services may be purchased.
Monthly Limit	Monthly (cycle) dollar limit established for each individual P-card by the District administration and/or Department Supervisor.
P-card Holder	<p>The District Employee whose name appears on the P-card. This individual is the only one permitted to make purchases with the issued card, and is accountable for all charges made with their card.</p> <p>The privilege and convenience of having a District P-Card carries with it a great responsibility, the card holder is required to know and follow both District and State purchasing policies as well as the District's P-Card program guidelines.</p>
Single Transaction Limit	Dollar limit set for a single purchase, or per transaction, with a District issued P-card.
Support Documentation	A merchant produced document that records the relevant details for each item purchased including quantities, unit cost(s) description of what was purchased, the total charge amount and the merchant's complete contact information. (name, address phone numbers) (ie., sales receipt, original invoice, etc.)
Transaction	The act of purchasing materials or services with the P-card.
Vendor	A business from which the District is purchasing materials, equipment or services under the provisions of this procedure.

PROCEDURES

Introduction

This P-card program is being established to provide a more expedient purchasing/payment procedure for small dollar items and some travel expenses. Individuals who have been issued a P-card may initiate transactions, within existing District purchasing policies, in person, by telephone or via the internet. Payments to businesses will be made by the bank card settlement system and payments to the card holder bank will be made by the District's accounting official per established contract.

Receiving a P-card

The direct supervisor for each employee requesting a P-card is required to complete and personally sign an Individual Purchasing P-card Holder Action Request form. This signed form is then forwarded to the District's Accounting Manager for further processing.

A P-card holder will attend mandatory training, they will receive a copy of this manual along with individualized instructions on their P-card limits, required paperwork, time lines and their designated BUILDING/DEPARTMENT RECONCILER (BDR). Before their P-card is issued, the individual will be required to sign the District's P-card Holder Agreement form, indicating they have received this manual, contact information and understand the required procedures, restrictions, and responsibilities associated with having a District P-card.

Authorized P-card Use

District P-cards are to be used for purchases within the P-card holder's profile limits. Each P-card issued is unique. It is individualized with appropriate information and shall only be used by the authorized P-card holder. **NO OTHER PERSON IS AUTHORIZED TO USE YOUR CARD!** A P-card holder may make transactions on behalf of others in their Department or Division. However, the P-card holder is responsible for the business validity and paperwork associated for all purchases made with their P-card.

Note: P-card use provides only an additional method of payment. It does not provide additional budget funds.

Use of the P-card shall be limited to the following conditions:

Individualized transactions:

- ☛ The total value of a transaction must not exceed a P-card holder's Single Transaction Limit.

PROCEDURES (cont)

- ☞ Purchases WILL NOT be split into multiple transactions to stay within the single transaction limit or to circumvent the District's existing purchasing policies.

The District's complete Purchasing Policy and Procedure Manual can be found online at <https://www.ccsd.k12.wy.us/Page/125>

Daily/Monthly (Cycle)

- ☞ Total P-card purchases shall not exceed P-card holder established limits.

If the P-card holder finds their current card limits inadequate, temporary or permanent limit increase requests need to be made prior to purchase attempt by either calling or emailing the District's Accounting Manager.

Unauthorized P-card Use and Prohibited Transactions

The P-card is to be used ONLY by the person it is issued to and ONLY for approved District purchases. Any unauthorized purchases will require immediate reimbursement, may result in card revocation, and even be cause for disciplinary action including employment termination, recovery action and/or criminal prosecution.

The District's vendors and suppliers are our business partners. All P-card purchases must be in the best interest of the District and must not give, or even appear to give, a preference to any specific vendor or supplier at the expense of the District. Showing favoritism to any vendor or supplier always has a potential damaging effect on the District's reputation.

Wyoming State Statute 9-3-102 prohibits the purchase or reimbursement of alcohol with government funds; so under no circumstances should alcohol be charged on a District's P-card.

A District's P-card is NOT to be used for personal, unauthorized or prohibited purchases.

PROCEDURES (cont)

Following are samples of prohibited transactions. This is not an all inclusive list and may be revised as required.

Personal purchases *** Advertising (limited) Alcoholic beverages, drinking places & package liquor Antique shops Betting, casinos Cash, cash advances or cash type transactions Cellular phones and/or contracts Consultant and/or contractual services Contracts requiring authorized signature Construction, renovation or installation Dating and escort services Equipment - Fixed/capital and upgrades Firearms/weapons/ammunition/pyrotechnics/explosives Gasoline/Fuel for personal vehicles Gifts for employees Gift/Cash Business Cards of any kind	Leases and rentals (travel rental car exception) Legal fees or expenses Massage parlors Maintenance agreements Medical payments or services Room service/Mini Bar Postage for meters Purchases involving trade-in of District property Split purchases Stocking of major quantities of commodities Store credit for returns in lieu of card credit Textbooks (Non-adopted) Tickets (show, parking, etc.) Tobacco Products Valet, Bellhops, Cleaning Crew
*** Personal purchases include but are not limited to; incidental food, drink or recreational expenditures. For example bottled/fountain drinks, snacks, an ice cream treat/cone, newspaper, magazines, video rentals, or personal calls.	

Consequences

An employee who makes unauthorized purchases with a District P-card will be liable for the total dollar amount of such unauthorized purchases.

Unauthorized use of a District issued P-card will result in a registered e-mail warning from a member of the District's P-card Management Team to the P-card holder and their Supervisor and will list any further actions being taken.

Accidental unauthorized purchase

If found by the P-card holder

If the P-card holder makes an unauthorized purchase they need to immediately notify their BDR and Supervisor for reimbursement arrangements. At a minimum, all reimbursement payments must be made within the P-card cycle the charge was processed.

Reimbursement payments need to be receipted into the District's InTouch receipting system with a receipt copy attached to the P-card holder's monthly log and back up documentation.

PROCEDURES (cont)

If found by District personnel

If an unauthorized purchase is found by District personnel, the P-card holder, their Supervisor and BDR will be notified of the problem by either the Accounting Manager, Finance Manager or Purchasing Manager.

Reimbursement payment needs to be receipted into the District's InTouch receipting system with a copy of the receipt attached to the P-card holder's monthly log and back up documentation.

Continued Unauthorized Purchases

Use of a District's P-card is a privilege not a right. If a P-card holder consistently abuses this privilege, or refuses to maintain proper documentation, template warnings will be instituted. Continued misuse of a District P-card, depending on the type and severity, may lead to P-card deactivation and even possible job termination.

Making a Purchase

Do not assume that all businesses will accept the District's P-card. You may need to stop by the customer service counter prior to charging to make sure your District's P-card will be accepted.

The P-card holder is required to check as many supply sources as reasonable for the situation to assure best prices, delivery and all purchases are in compliance with District's purchasing policies and Wyoming Statutes. Once a vendor has been designated, confirms the merchandise specifications, availability and delivery requirements a purchase may be initiated.

Back Orders

Back orders are not acceptable. If the vendor does not have the full quantity ordered available, do not authorize payment for the full order. Only accept and pay for the quantity the merchant has available at the point of sale.

If a desired vendor does not accept a District P-card and they are the most qualified and offer the best pricing, the purchase should be made using a District purchase order.

PROCEDURES (cont)

Tax Exempt

Campbell County School District No.1 is a political subdivision of the State of Wyoming and is sales tax exempt in and by all Wyoming businesses by Wyoming State Statute 39-15-105 (a) (iv) (A). The District's tax exempt status has been printed on the face of each P-card.

It is the responsibility of the P-card holder to inform the vendor or business accepting the P-card as payment of this tax exempt status **prior to charging**. If Wyoming state sales tax is charged by a Wyoming business, the P-card holder may be required to personally return to the vendor and request the sales tax charges be credited back to P-card or to reimburse the District for any Wyoming sales tax charged on their p-card.

Do not use any business self checkout stations. Always, checkout with a business employee to be sure transaction is tax exempt.

A copy of the District's Wyoming Sales Tax Exemption Certificate can be found at the back of this manual or may be found online.

<https://www.ccsd.k12.wy.us/cms/lib/WY02216360/Centricity/Domain/149/Tax%20Exempt.pdf>

Support Documentation / Itemized Receipts Required

The P-card holder must acquire from the vendor a detailed itemized invoice/ receipt showing each item purchased including quantities, unit cost(s), description of what was purchased, the total charge amount and the business/merchant's complete contact information, name, address and phone number (sales receipt, original invoice, credit receipt, etc.)

Original support documentation must be submitted to the assigned BDR with the appropriate monthly P-card expense log.

Delivery Instructions

If items are being delivered by local business/vendors or mail order, it is the P-card holders responsibility to direct the vendor to deliver packages F O B Gillette WY to either their District location or the District's warehouse as follows:

Campbell County School District
P-card (holder last name) / (holder District location)
1000 West 8th Street
Gillette WY 82716

PROCEDURES (cont)

The vendor must place attention line specific wording on the outside of the package, (P-CARD HOLDERS FIRST INITIAL.LAST NAME) / LOCATION.

Freight Charges

When arranging the method of delivery (freight), the P-card holder should seek the most reasonable and least expensive terms that will assure delivery of the goods when they are required.

To conserve unnecessary expense, goods should be shipped UPS, Fed Ex, USPS "ground" or priority mail. Only if the product is required immediately should "air", "next day air" or "next day by 10 a.m." be used.

Freight must be paid at the time the order is placed with the merchant. Do not accept a term to the effect "freight is invoiced separately" or "Pay on Delivery".

Fixed Asset/Property Asset Tagging of Equipment

Starting July 1, 2020 equipment items requiring asset tagging are not to be purchased with a P-card. If a vendor will not accept a District Purchase Order, contact the Purchasing Manager for purchases requiring a P-card transaction.

Travel

Depending on the authorization level, P-card's may be used for airfare, lodging accommodations, meals, ground transportation, rental cars, meals, and other travel related expenses. Use of a District's P-card for travel does not negate, nor replace the current District's Travel Reimbursement Guidelines and it is the P-card holders responsibility to remain familiar with such restrictions. The most recent version of the District's Travel Reimbursement Guidelines can be found on-line at

<https://www.ccsd.k12.wy.us/cms/lib/WY02216360/Centricity/Domain/109/Travel.pdf>

Plan Ahead

Before traveling, a P-card may need temporarily changes before the expected travel time period. The P-card Holder needs to have their Supervisor/Administrator or BDR notify the Accounting Manger through email for any additional limits needed. Please give estimated travel dates, locations where the P-card may be used, expense types of and estimated amounts to occur.

PROCEDURES (cont)

With the exception of charges related to lodging room double occupancy, no travel expenses for family members accompanying the P-card holder will be allowed on a District's P-card. If an additional lodging room charge happens for accompanying family members, all such additional charges will be reported and a copy of the InTouch reimbursement receipt must be attached to the P-card Holder's monthly/cycle log. The funds received for the reimbursement is to be coded back to the account used to pay for the charge.

Airfare

Airline tickets may be purchased from a travel agency or directly from the airline. If tickets are purchased from a travel agency, the agency fee may be placed on the P-card. Refunds must be credited back to the same P-card. Only P-card holder fees incurred by flight changes after the initial departure may be charged to the P-card. The airline ticket is the property of Campbell County School District No.1 and must be returned if it is not used.

Following procedures should be used to purchase airfare for District employees, students or District representatives:

Travel authorization must be received from the P-card holder's direct Supervisor prior to any ticket(s) being purchased. The P-card may only be used by the P-card holder, but the P-card holder may, if pre-approved, purchase tickets on behalf of other authorized District traveler(s). All original receipts are to be attached to the P-card holder's expense log, along with all travel document number(s), flight information and traveler(s) name for proper online description entered by the BUILDING/DEPARTMENT RECONCILER.

NOTE: The District will pay for the first checked bag fee. Any extra bag fees beyond the first bag, will need to be reimbursed unless the charges were for business purposes and the receipt signed by their Administrator/Supervisor.

Car Rental

Use of a rental car may be authorized by the Administrator/Supervisor when it is essential to conduct District business.

Fuel

A P-card should not be used for fuel. A District P-card should only be used if a District fleet card is unavailable or the fleet card is unusable due to station availability, only then can a P-card be used for fuel and only in a District or rental vehicle, **never in a personal vehicle.**

PROCEDURES (cont)

District Vehicle

When traveling by automobile the P-card holder is encouraged to utilize a District vehicle when one is available and to check out a District fleet gas credit card. The District receives a Federal fuel tax reimbursement when fleet gas credit cards are used.

Personal Vehicle

A District P-card is never to be used to purchase fuel for an employees personal vehicle. If a fuel charge needs to be reimbursed, the guidelines for this can be found in the District's Travel Reimbursement Guidelines <https://www.ccsd.k12.wy.us/cms/lib/WY02216360/Centricity/Domain/109/Travel.pdf>

Reimbursement Agreements/Arrangements

If travel is for individuals who will be paying the District back for their expenses, such as parent, chaperon or spouse, reimbursement arrangements need to be agreed upon prior to said expenses. All reimbursements need to be made prior to the end of the billing cycle, with InTouch receipts attached to P-Card holder montly/cycle log in which the expense occurred, not months later.

Meals

A detailed itemized receipt is required when a District P-card is used for the purchase of meals. A maximum fifteen (15) percent tip, on the total cost of the food/beverages only, may be added to the P-card charge and must be reflected on the original receipt. Any additional charges/fees (e.g. delivery/fees) are to be considered a portion of the tip. After calculating your 15% tip amount, reduce any fee charges before writing the tip amount you are authorizing on the receipt.

When charges are for more than one person, a name list or a student count needs to be attached along with the purpose. For Student Activity travel attach the event roster.

Registration

A District P-card may be used to pay for conference registrations. If lodging is included with the registration this needs to be noted on the Expense Log. (I.e. Conference Registration & Lodging) An original paid receipt with employee name and a complete copy of the registration form or brochure must be attached to the Expense Log.

PROCEDURES (cont)

Internet (E-commerce) Transactions

Shopping on the internet is an efficient and often required method of purchasing required supplies. You can minimize risks associated with internet purchases by adhering to some common-sense best shopping practices. The best shopping practices listed below were acquired from the following internet sites:

<http://www.bbb.com> and <http://www.bbb.org>.

- ☞ Know whom you are doing business with before placing your order. If you are not familiar with an online merchant, verify its reliability with outside organizations, such as the better business bureau. Never provide personal information such as social security or bank account numbers
- ☞ Use web sites that provide clear contact information (phone number, address in the real world, customer service contact) for the company, as well as warranty, return and refund policy.
- ☞ Set up your customer account as tax exempt before placing the order.
- ☞ Check any website for government or education pricing. These areas provide significant discounts. Take advantage of them.
- ☞ Understand prices, shipping and handling charges, the terms of any product or service guarantees and the expected delivery date. Our bid items are FOB Gillette WY. Delivery costs from online sites will be in addition to the merchandise cost.
- ☞ Do not use your credit card unless you are in a secure environment. (i.e., the location/address box on your browser starts with <https://>). The 'S' in the site address means it is a secured site. If an internet site asks you to create an account with a password, protect that password. A site should have a privacy policy explaining how the merchant will protect the information you submit when making a purchase. If policy is not present, request the information.
- ☞ Check your order for keystroke errors to avoid ordering the wrong items or quantity. Always print and retain a copy of each order with a confirmation number attached. Also print the internet address line (uniform resource locator) of the company site you are doing business with.

PROCEDURES (cont)

- ☞ Direct the vendor to deliver packages FOB Gillette WY to your District location or the District's warehouse as follows:
Campbell County School District
P-Card (P-card holder's First initial.Last name/Location)
1000 West 8th Street
Gillette WY 82716

The vendor must place specific wording on the outside of the package,
P-CARD HOLDER'S FIRST INITIAL.LAST NAME / LOCATION.

Never direct a shipment to your home !!!

Market Place Type Orders

At this time P-cards are not be used to purchase market place type orders. Market Place type orders are those found on E-bay, and Amazon secondary markets.

Corporate Accounts

The District has established corporate accounts with a few of the major online companies. These corporate accounts give the District better pricing compared to individual accounts. Please use the District's purchase order program, not your P-card, for the following online companies: Follett Library Resources, The Baker and Taylor Company, Sagebrush Corporation, Usborne Books, Powell's City of Books, Gumdrop books, etc.

Returns

If an item is not satisfactory, received in error, damaged and/or defective, a duplicate order, etc., the following steps should be followed:

- ☞ The P-card holder makes contact with the vendor to obtain authorization to return the item(s). Each vendor has their own return policy. Make sure your return meets their criteria without incurring a restocking fee. The items to be returned need to be re-packed in the original manufacturer's carton. It is recommended that all returns go through the District's Warehouse for shipping by UPS for shipment tracking.
- ☞ For local orders, take a copy of the original receipt with product in original manufacturer's carton back to the business.
- ☞ When an item has been returned and a credit receipt received, the P-card holder is to list this credit transaction on their next cycle expense log.

PROCEDURES (cont)

Resolving Errors

Disputed Charges

If a P-card holder has a charge being disputed, they may need to complete the P - card Dispute Form.

If there is a transaction where the goods have not yet been received or other discrepancies, the P-card holder should attempt to resolve these problems prior to the established cycle end date. Most disputes can be resolved between the P-card holder and the business. If the dispute cannot be settled at this level, the BUILDING/DEPARTMENT RECONCILER will advise the Accounting Manager by registered email of the problem, what has been done to date to resolve it and any contact information if known.

Transactions not Appearing as Online Activity for an Ending Billing Cycle

If charges or credits are not appearing on the Ivisions Pcard transaction screen for the BUILDING/DEPARTMENT RECONCILER, the P-card holder needs to retain a copy of all appropriate transaction documentation until the next billing cycle. If a purchase or credit does not appear within sixty (60) days after the transaction date, the P-card holder or their BDR will need to notify the Accounting Manager, by phone or registered email, of the problem for further followup.

Missing/Lost Receipt(s)

An itemized invoice/receipt must be obtained for each transaction. If the card holder is unable to find the original paperwork a duplicate invoice/receipt must be requested from the merchant before using a Missing/Lost Receipt Affidavit form. If using the Missing/Lost Receipt Affidavit form, all information must be filled in and signed by both the card holder and their supervisor, before being attached to their monthly/cycle expense log. If a P-card holder consistently does not provide acceptable receipts or support documentation, or a completed Expense Log in a timely manner, or abuses the privilege of the P-card, the BDR will be instructed to obtain the P-card and forward it to Accounting Manager for deactivation.

Card security

It is the P-card holder's responsibility to safeguard their P-card and account number to the same degree they would safeguard their personal credit information.

Each P-Card holder will be given a RFID blocking credit card sleeve to house their District P-Card.

PROCEDURES (cont)

Card Activation

Once received, the P-card holder may need to activate their P-card by following the directions found on the removable label on the face of the card.

Card Renewal

A renewal P-card will automatically be issued in the month the previous P-card expires. The P-card holder will be contacted when their new card is available. Each P-card holder will need to personally bring their expiring P-card (swap old for new) and pick up their new P-card from the Accounting Manager, sign the back of the card at the time of pick up. If you receive a new Pcard directly notify the Accounting Manager.

No Sharing of P-card

The P-card holder must not allow anyone to use their District P-card. A violation of this trust will result in their P-card being withdrawn and the P-card holder will face possible disciplinary action.

Lost or Stolen P-card

In the event a P-card holder loses their card, they are required to immediately contact

1. UMB Bank at the following number 1-888-494-5141 which has representatives available 24 hours a day. The P-card holder needs to let the UMB bank representative know the card lost is one belonging to the Campbell County School District No.1. **Do not allow a replacement card to be processed.**
2. After calling UMB the P-card holder needs to notify their immediate supervisor and their designated BUILDING/DEPARTMENT RECONCILER, and
3. A registered email to the Accounting Manager of the situation. Depending on the circumstance, a replacement P-card with a new number may be ordered.

If a lost P-card is subsequently found after being reported lost, the P-card needs to be cut up and sent to the Accounting Manager for proper disposal.

P-card Holder Transfer / Separation

Prior to a in district transfer (to another department, school location) or leaving the District, the P-card holder is to surrender their P-card to their assigned BDR along with a final signed expense log and all support documentation. An email informing of

PROCEDURES (cont)

a P-card needing to be closed is to be sent to the Accounting Manger listing the last day the P-Card will be used.

All P-cards are to be sent to the Accounting Manager for proper disposal

REQUIRED TRAINING

First Time Card Holder

Once a potential card holder has been approved a P-card will be ordered by the Accounting Manager. The potential card holder will be contacted to attend training. After the mandatory training the card holder will be required to read and sign a Purchasing (P-Card) Card holder Agreement. The P-card holder will be asked to sign the back of the card before leaving. Although the P-card is issued in the P-card holder's name, it remains the property of Campbell County School District No. 1.

Building/Department Reconciler

Each P-card holder will be assigned a designated BDR who is required to attend and successfully complete training prior to access to Ivisions online user ID and Password.

SPECIAL ACCOUNTS

Federal & State Monies

Capital - Component Projects (32 funds) & Major (33 funds)

The majority of purchases using fund 32 and 33 will continue to be made with a District purchase order. **Under no circumstances should contracted services or purchases requiring bids be processed through the P-card system.** When processing the occasional P-card purchase from this funding source a project number and/or a work order number is required on the expense log. It may also be necessary for the BDR to contact the Finance Department for appropriate budget coding information.

Grant Funded Purchases (20 funds)

Purchases needing to be charged against a grant (Local, State or Federal) must fall within the grant guidelines. Preapproval will not be required. However, if there is any doubt with regards to the validity of the purchase the Administrative Assistant for Grants & Federal Programs must be contacted prior to the purchase.

PROCEDURES (cont)

Major Maintenance (22 funds)

The majority of purchases through major maintenance funds will continue to be made with purchase orders. **Under no circumstances should contracted services or purchases requiring bids be processed through the P-card system.**

When processing the occasional P-card purchase from this funding source a project number and/or a work order number is required on the expense log. It may also be necessary for the BUILDING/DEPARTMENT RECONCILER to contact the Finance Department for appropriate budget coding information.

Maintenance - Work Orders

When purchasing materials to complete a work order, the work order number must be indicated on the P-card's holders expense log. If a single detailed receipt contains items for multiple work orders the details must be clearly broken out on the P-card expense log.

Transportation - Repair Orders

When purchasing materials to complete a repair order, the repair order number must be indicated on the P-card expense log. If a single detailed receipt contains items for multiple repair orders the details must be clearly broken out on the P-card expense log.

ACTIVITY - ROLES

P-card Holder

Record Keeping

Expense Logs

Each P-card holder is required to maintain appropriate P-card Expense Log(s) during each billing cycle. Each P-card holder's - P-card Expense Log(s) needs to list each transaction by purchase date, vendor, description, total dollar amount, corresponding work order or repair order numbers, and whether all items have been received. All back up receipt records need to be kept in date order and stapled to their corresponding expense log at the end of the billing cycle. If more than one expense log page is needed for a cycle, be sure each log has the corresponding invoice/receipts attached to each individual page. Do not staple multi log pages together for submission.

Itemized Invoice/Receipt - Backup/Documentation

Each P-card holder is required to retain all corresponding detailed original sales documents made between billing cycles. (Itemized invoice/receipts, cash register tape, credit card slip, and/or other documentation that can serve as proof of purchase, and credit memos) **These documents need to show the merchant's complete contact information; name/ mailing address/phone&fax numbers.**

Phone Orders

When ordering by phone the P-card holder must request the merchant to immediately fax or email a copy of the itemized receipt/invoice. These receipts need to show the vendors contact information as well as an itemized list with costs and totals matching the Pcard charge. Each P-card holder must ensure goods received are in fact items ordered, received in acceptable and in serviceable condition and received in quantities ordered.

Internet Orders

When ordering via the Internet the P-card holder must print a copy of the order confirmation document. Each P-card holder must ensure goods received are in fact items ordered, received in acceptable and serviceable condition and received in quantities ordered. **After order is processed the P-card holder must contact the vendor for an itemized order invoice/receipt for log backup attachment.**

ACTIVITY - ROLES (cont)

P-card Holder (cont)

Discrepancies

Resolving Errors, Disputes, Returns and Credits

It is the P-card holder's responsibility to resolve any discrepancies with a merchant within fifteen (15) days of receipt. All vendor documentation should be attached to their expense log. If a resolution is not possible, contact the Accounting Manager prior to completing and filing an official dispute with our P-card provider bank.

Budget Account Coding

Each P-card is assigned a default budget account code. If a purchase transaction needs to be coded differently, the P-card holder will need to list the correct budget account code on the expense log for entry by their BDR into the online card billing internet site.

Record Retention Requirements

It is the responsibility of the P-card holder to retain copies of their weekly/monthly cycle expense logs and support documentation in a secure area. Cycle expense logs and corresponding backup documentation/information are to be forwarded to their BDR by noon three working (3) days after the last day in the billing cycle. **Before forwarding, the P-card holder needs to make copies of their expense log pages for their local record retention. These copies need to be kept for one (1) calendar year.** The original expense logs and all support documentation will be kept in the Accounting Department for seven(7) years per required State of Wyoming record retention rules.

If items purchased with a P-card fall within the following costs, the P-card holder needs to be sure all District purchasing policies are followed as well as the record retention of quote sheets. The District's Purchasing 3320 and 3320R Policies and can be viewed online at <https://wy02216360.schoolwires.net/Page/125>

District quote and record retention requirements:

Amount \$	Quotes	Record Retention
up to \$2,500.00	1 Quote - locally whenever possible	7 years
\$2,501.00 to \$9,999.99	2 Quotes	7 years
All items purchases over \$10,000 require competitive bids		

ACTIVITY - ROLES (cont)

P-card Holder (cont)

Coordinate with your BUILDING/DEPARTMENT RECONCILER (BDR)

Each P-card holder will be assigned a BUILDING/DEPARTMENT RECONCILER (BDR). The BDR will be the person who is currently entering your purchases into the District's Purchase Order program for payment processing.

Each P-card holder needs to coordinate and maintain a timely schedule with their assigned BDR in order for them to meet the weekly established online updates and monthly in-district mailing time lines.

BUILDING/DEPARTMENT RECONCILER

Each P-card holder will be assigned a BUILDING/DEPARTMENT RECONCILER (BDR) . The BDR will probably be the person who is currently entering Purchase Orders for the P-card Holder.

A BDR is the point of contact for the P-card Holder, Supervisor, and District Management responsible for the P-card program. Responsibilities include the receiving and disseminating of new or additional P-card program information, forms, and supporting documentation verification.

Weekly Duties

Each designated BDR is responsible to coordinate and maintain weekly meeting schedules with each of their assigned P-card holders in order for accurate and timely entry of transaction information. In order to provide up-to-date information through the District's books, it is recommended each BDR allocate and update descriptions for all their assigned P-card holder transactions on a weekly basis.

Each Monday the previous weeks allocated and approved transactions will be downloaded from VISA online and posted as an encumbrance in the District's finance software. This download of transaction information into the District software will allow for proper and timely encumbrance accounting for the District's general ledger and will provide as much up-to-date information as possible in Infinite Visions - Transaction Inquiry/Account Detail program.

Monthly Duties

P-card Holders have been instructed to forward their Expense log(s) and corresponding receipt/documentation for a complete billing cycle to their BDR by noon of the 3rd business day after the end of the billing cycle.

ACTIVITY - ROLES (cont)

BUILDING/DEPARTMENT RECONCILER (cont)

The BDR is required to review each assigned P-card holder's Expense log for accuracy and to confirm each transaction listed is for the current billing cycle, has appropriate backup documentation, is signed by both the P-card holder and their Supervisor, as well as review purchases made follow District policy's and rules. **NOTE: no signature stamps allowed.**

It is the BDR's responsibility to look for any inappropriate use of a District P-card. If an inappropriate P-card transaction is found the BDR needs to notify the P-card holder, their direct Supervisor and the District's Accounting Manager of the transaction and the expected repayment time line.

The BDR is required to send all P-card Holder Expense Logs and backup documentation to the Accounting Department using the plastic envelope provided no later than the fifth (5th) business day after the end of the billing cycle

Code Corrections

It is the responsibility of the BDR to initiate any correcting actions (Adjusting Journal Entries) needed due to VISA online transactions not maintained according to time lines.

If a transaction(s) was not coded correctly prior to payment it is the BDR responsibility to contact the Finance Manager for any corrections necessary.

Budget Account Segments and Strings

The District's Finance Manager (or designate) maintains the iVisions budget code account strings. Contact the Finance Manager (or designate) if a budgeting coding problem is encountered during transaction reconciliation.

If a P-card transaction needs an account string not already set up in the District's general ledger Infinite Visions software, the BDR needs to contact, by phone or email, the Finance Manager (or designate).

ACTIVITY - ROLES (cont)

Finance Manager

It is the responsibility of the Finance Manager (or designate) to coordinate the District's budgets and budget coding.

Maintenance of VISA online

Budget Account Segments and Strings

The Finance Manager is responsible for maintaining active account codes available for use in the District's Infinite Visions software.

Daily / Weekly

Each Monday the Finance Manager, or designate, will sign on to VISA online to review and upload the previous weeks P-card transactions. All online VISA transactions will be downloaded from VISA online and posted as an encumbrance in the District's Infinite Visions software. This download of transaction information into the District's software will allow for proper and timely encumbrance accounting for the District's Infinite Visions general ledger and will provide as much up-to-date information as possible in Infinite Visions - Transaction Inquiry/Account Detail program.

If, for any reason, the billing cycle payment time line cannot be met by the BDR, the Finance Manager will approve any un-allocated P-card transactions for payment using the P-card's assigned default account code.

Trouble Shooting Problems

Any member of the District P-card Management Team will be available to P-card Holders and BDRs to assist with transaction issues.

ACTIVITY - ROLES (cont)

Purchasing Manager and Purchasing Department

The Purchasing Manager and Purchasing Department are the primary contact for all District purchasing issues.

Monthly

Random overview of P-card transactions

The Purchasing Manager will check PCard transactions periodically for type, pricing, District policy and rules compliance.

Troubleshooting Problems

Any member of the District P-card Management Team will be available to P-card Holders and BDRs to assist with transaction issues.

Accounting Manager and Accounting Department

It is the responsibility of the Accounting Manager (or designate) to reconcile the District's financial information for the purpose of ensuring accuracy, timely payments and compliance with regulatory requirements.

P-Card Program Bank Liaison

P-card Ordering (New/Replacements)

The Accounting Manager will order new card(s) with the P-card Bank. For each P-card ordered the following information will be supplied:

Employee legal name (no nicknames), Company Unit-Building location/department, Monthly spending limit, Default account code & Building/Department Reconciler

P-card Holder BDR Assignments

Each P-card holder will be assigned a BDR for online transaction reconciliation.

ACTIVITY - ROLES (cont)

Accounting Manager and Accounting Department (cont)

Disposal

When an employee no longer needs a District P-card the BDR will collect the P-card, cut it in half and forward it to the District's Accounting Manager for proper disposal and to make the necessary changes in the online P-card records.

Maintenance of Lists - Master P-card and First Class Mailing

The Accounting Manager will maintain a master list of all District issued P-cards as well as FirstClass mailing lists for P-card holders and BDRs.

Monthly Duties

E-mail Notification

P-card holder and BUILDING/DEPARTMENT RECONCILER

On the first day of the new billing cycle the Accounting Manager will email the BDRs a reminder to update all PCard transactions for their assigned P-card holders and then forward all signed P-card holder Expense Logs and backup documentation to the Accounting Department for payment processing by the fifth (5th) working day after the close of the billing cycle.

Report, Activity Verification and Record Retention

On the sixth (6th) day after the end of the billing cycle the Accounting Manager will download from VISA online a complete report of the District's P-card monthly cycle transaction activity. This transaction activity report will be cross checked against the all P-card Holder's Expense Logs and backup documentation/receipts.

All P-card documentation will be kept with the Accounts Payable records in the Accounting Department as required by record retention guidelines.

ACTIVITY - ROLES (cont)

Accounting Manager and Accounting Department (cont)

Maintenance of District's P-card online information web pages

The Accounting Manager will maintain P-card online information web pages. Types of Information accessible from these web pages include: P-card Manual and Procedures, P-card Program Forms (printable / fill in), Purchasing Policy and Regulations, District Travel/Meals and Lodging Guidelines, Contacts, etc.

New P-CARD HOLDER Training

The Accounting Manager is responsible to schedule and provide training sessions for all new P-card Holder's.

Troubleshooting Problems

Any member of the District P-card Management Team will be available to P-card Holders and BDRs to assist with transaction issues.

This page intentionally left blank

Warnings	
1 st	_____
2 nd	_____
3 rd	_____

Employee Name: _____ Date: / /

In accordance with the P-card Holder Agreement you signed, the District's Purchasing Card (P-Card) Manual and Procedures, and District Purchasing Policy the following P-card violations were made by you:

Unauthorized or Personal Purchase(s)

Date	Transaction #	Vendor Name	Description	Amount
/ /				\$
/ /				\$
/ /				\$
/ /				\$
/ /				\$
Amount to be reimbursed to CCSD				\$

Other Violation(s)

Card holder's history:

First Occurrence? Yes ___ No ___ (if No, number of times this has previously occurred _____)

Prior Warning Given? Yes ___ No ___

Date: / / Method: _____ Copy Attached? Yes ___ No ___
 (Email/Written)

Comments/Recommendations:(attach a claim request form if necessary)

If money is owed and full reimbursement to Campbell County School District is not made within two(2) working days of the date of this notice, additional legal and administrative actions will result.

Signature: _____ Date: / /

Printed Name: _____ Title: _____

Copies: Top: Employee Yellow: Building/Department Reconciler Pink: Finance file

Appendix A

Purchasing (P-Card) Card Holder Agreement for Campbell County School District No.1

Name of Cardholder (Last, First): _____	Building/Department Name: _____
Contact Info: email: _____@ccsd.k12.wy.us	
Work Phone # _____	Home Phone # _____ Cell Phone # _____

The P-Card holder agrees to accept responsibility for the protection and proper use of the issued District P-Card in accordance with the terms and conditions listed below:

- The P-Card holder agrees to provide all vendor supporting itemized invoice/receipts and keep a timely and accurate Monthly/Cycle P-Card Log. Failure to report or document any purchase may be deemed an improper use of the P-Card.
- If the card is lost or stolen, the P-Card holder is to notify each of the following: 1) UMB Bank (1-888-494-5141), 2) CCSD's Accounting Manager (687-4523), and 3) your Building/Department Reconciler.
- The P-Card holder's building or department is responsible for all charges, including fees and interest, incurred from the proper use of the P-Card.
- The P-Card holder is NOT allowed to make any personal purchases with a District P-Card. The P-Card holder understands they may be held personally liable for any improper use of a District's P-Card and agrees to reimburse the District within two business days for any and all charges resulting from improper use. If unpaid the District may withhold amounts attributable to improper use by the P-Card holder from any paycheck or other District warrant which may be payable to the P-Card holder. The P-Card holder understands their improper use of a District issued P-Card may be cause for District disciplinary action including termination and criminal prosecution. Any improper use resulting from a lost or stolen P-Card which was immediately reported as required in paragraph 2, including any fees and interest assigned against the improper purchase, shall be excluded from this clause.
- The District may require the return of the P-Card for any reason and at any time. In order to reconcile the P-Card account the District may hold final paychecks the full five day maximum allowed by state law.
- Each P-Card issued is to be used for official District business and has been set up with limitations, types of expenditures, per transaction and monthly/cycle maximum dollar amounts. The P-Card holder acknowledges that all purchases made with a District P-Card is in compliance with all rules set forth in the District's Purchasing Card Manual and the District's purchasing policies & regulations. If a P-Card holder is in doubt if a purchase is authorized under the terms of this Agreement and the District's P-Card program, the P-Card holder is to seek prior approval from either the Purchasing Manager, the Fiscal/Budget Manager or the Accounting Manager.
- By signing this Agreement the P-Card holder acknowledges they have received training in the proper use of a District issued P-Card, has received, and will read the District's Purchasing Card Manual; and has read and understands this Agreement.

P-Card holder signature: _____ Date: / /

Last 10 numbers on card: _____	Transaction Limit: \$ _____
Default Account: _____	Monthly/Cycle Limit: \$ _____
Card issued by: _____	Company Name: _____
	Company Unit #: _____
Card returned to: _____	Destroyed date: _____

Distribution of copies after processing: White - Accounting file, Yellow - P-Card Holder

Appendix C

4715 62 Card # (last 10 #s) _____ Cardholder Name _____ () CCSD phone # _____

Building/Location/Department _____ Vendor Name _____
 Transaction Date: / / Posting Date: / / Transaction # _____ \$ _____
 Disputed Amount

Please read and select the situation that most closely reflects your dispute. (Please use blue or black ink)

<input type="checkbox"/> Unauthorized transaction (Did not purchase or order)	<input type="checkbox"/> Paperwork needed - contacted vendor/UMB for transaction copy.
<input type="checkbox"/> Problem with order and not yet resolved. Explained below.	<input type="checkbox"/> Merchandise not yet received: Order was placed and will be keeping when it arrives.
<input type="checkbox"/> Amount difference (Copy of receipt is attached)	<input type="checkbox"/> Order was placed but will be sent back. Explained below.
<input type="checkbox"/> I was billed \$ _____ should be \$ _____	<input type="checkbox"/> Credit not yet posted - returned on / / Copy of return slip or shipping documentation attached. Return reason explained below.
<input type="checkbox"/> Duplicate Posting	<input type="checkbox"/> Other: Explained below
First transaction \$ _____	
Transaction # _____	
Duplicate transaction \$ _____	
Transaction # _____	

Explain here (Please print)

Fax this form to:
 UMB Bank Card Center
 Cardholder Disputes
 (816) 843 - 2485

P-card holder's signature _____ Date: / /

Please give this form to your BUILDING/DEPARTMENT RECONCILER for month end documentation.

Appendix B

Campbell County School District No. 1 P-CARD LOST/MISSING RECEIPT AFFIDAVIT

In the event of a lost/missing itemized receipt for a P-card transaction, the P-card Holder must first attempt to obtain a copy of the receipt from the business/vendor prior to filling out this form. Most business/vendors with pertinent transaction information can recreate the itemized receipt.

If a itemized receipt cannot be obtained the following information must be completed in detail and submitted to your Supervisor for signing, before attaching this form to your P-card log.

Name on the P-card: _____

Company Unit: _____ Last 10 digits of the P-card: _____

Purchase Date	Business Name	List of Items Purchased What/Who/Where/Why	Amount
/ /			
/ /			
/ /			
/ /			

Reason for not submitting the original itemized receipt:

Employee Certification: I certify subject to the provisions of W.S. 6-5-303 (Criminal Falsification) and its penalties that this affidavit for the items included herein for payment are correct and just in all respects.

Cardholder Signature: _____ Date: / /

Supervisor's Signature: _____ Date: / /

Comments/Additional Information:

Appendix D

THIS PAGE LEFT INTENTIONALLY BLANK

Campbell County School District
P-card Contacts

Lost or Stolen Cards	UMB Bank Customer Service Department (888) 494.5141 24 hours a day
Action Request Forms Complete and sign	Immediate Supervisor Building/Department Reconciler
Action Request Forms After signed by Supervisor	Purchasing - Carl Fox, Purchasing Manager (307) 687.4587 cfox@ccsd.k12.wy.us
Budget Code Issues	Shelly Haney, Finance Manager (307) 687.4541 shaney@ccsd.k12.wy.us
Errors, Disputes, Copy of Charge/Credit Slip	Contact Vendor Directly
P-Card Management Changes including adding travel, increased limits, default account code changes	Rhea Betts, Accounting Manager (307) 687.4523 rbetts@ccsd.k12.wy.us
Grants and Federal Programs	Teresa Kramer, Administrative Assistant for Grants and Federal Programs (307) 687.4545 tkramer@ccsd.k12.wy.us
Purchasing	Carl Fox, Purchasing Manager (307) 687.4587 cfox@ccsd.k12.wy.us
P-Card Management Team	Rhea Betts, Accounting Manager (307) 687.4523 rbetts@ccsd.k12.wy.us Carl Fox, Purchasing Manager (307) 687.4587 cfox@ccsd.k12.wy.us Shelly Haney, Finance Manager (307) 687.4541 shaney@ccsd.k12.wy.us

Note: If the person listed as the contact for a particular area is unavailable please contact one of the other District personnel listed under the training section above.

Campbell County School District No.1

P-Card Statement Cycle Production Schedule for Calendar Year 2024		
Billing Cycle End Date	Receipts due to BDR weekly & Transaction Reconciliation Finished in IVisions by	Logs and Receipts Due in Accounting
January 1, 2024	January 10, 2024	January 12, 2024
February 1, 2024	February 7, 2024	February 9, 2024
March 1, 2024	March 6, 2024	March 8, 2024
April 3, 2024	April 10, 2024	April 12, 2024
May 3, 2024	May 8, 2024	May 10, 2024
June 1, 2024	June 5, 2024	June 7, 2024
Fiscal Year Closing Payment	June 21, 2024 last day for purchases June 26 2024 noon transactions reconciled	June 26, 2024 w/logs to accounting by 4pm
July 1, 2024	July 10, 2024	July 12, 2024
August 1, 2024	August 7, 2024	August 9, 2024
September 1, 2024	September 11, 2024	September 13, 2024
October 1, 2024	October 9, 2024	October 11, 2024
November 1, 2024	November 6, 2024	November 8, 2024
December 1, 2024	December 11, 2024	December 13, 2024

PURCHASING CARD (P-card) RULE SUMMARY

YOU, THE P-CARD HOLDER, ARE RESPONSIBLE FOR:

1. Understanding the Purchasing Card Program.
2. Signing a P- Card holder Agreement.
3. Making Tax-Exempt Purchases.
4. Keeping vendor generated itemized receipts and sale invoices
5. Verify that you have received the item(s), returns and disputes.
6. Following the rules of your school/department.
7. Any charges not authorized by the school/department administrator.

CONDITIONS OF USE:

The P-card is issued in your name and ONLY you are authorized to use it. No personal charges are ever authorized. The total value of a transaction shall not exceed your single purchase limit. A purchase WILL NOT be split into multiple transactions to stay within the single purchase limit or to avoid purchasing policies and procedures.

Itemized receipts are essential. Request merchants to give detailed description of goods, not just "Misc." Standard payment policies require retention of itemized receipts and other documentation. As with any District purchase, you must retain itemized sales slips, itemized cash register receipts, itemized invoices, itemized order forms and itemized receiving documents. If an itemized receipt is missing, immediately contact the vendor and ask them to provide a detailed receipt, credit memo, or an adequate substitute. If they can only fax you a copy, please remember to certify and sign it as valid and as the only copy you received. If you are unable to obtain a copy of a sales receipt, you must complete a Missing/Lost Receipt Affidavit.

MAKING A PURCHASE:

INFORM THE MERCHANT OF THE FOLLOWING INFORMATION:

- This purchase is Wyoming State Sales Tax exempt. State Statutes numbers are printed on the card.
- Remind the merchant that this a Campbell County School District purchase and should be accorded any applicable discounts.
- Give accurate delivery information. For telephone, fax, catalog or Internet orders, specify your name and your school or department be printed on the outside of the package. All shipments must be directed to the Campbell County School District, Purchasing/Warehouse at 1000 West 8th Street, Gillette, WY 82716. Never direct shipment to your home address. Do not allow COD deliveries. You must pay at the time of ordering, or pickup, by using the P-card.
- Request itemized documentation showing description and cost of each item. When placing a telephone or fax order, get order number and request a faxed copy of the invoice or order.

DOCUMENT THE PURCHASE

- Enter the purchase on the P-card Expense Log appropriate for your building or department.
- Attach all itemized receipts to the P-card Expense Log or keep in an envelope attached to the P-card Expense Log.
- Turn in your receipts and Expense log(s) to your Building/Department Reconciler per the directions of your school/department.

RECEIPT OF ORDER: Ensure receipt of goods and materials. Follow-up with the vendor to resolve any delivery problems, discrepancies or damaged goods. It is illegal for the merchant to submit a VISA charge for payment unless your merchandise has been shipped. Inspect all goods immediately upon receipt. If there is a problem with the order, contact the merchant immediately. Keep notes on problems and their resolution, including names, dates and conversation results.

RETURNS AND/OR EXCHANGES: If an item is not satisfactory, received in error, damaged and/or defective, duplicate order, etc. the following steps should be taken:

MAIL ORDERS: You must contact the vendor to obtain authorization to return the item(s). Every vendor has different return policies. Make sure your return meets their criteria. Determine if there is a restocking fee. If so, be sure you record that amount on your P-card Expense Log, because it will be charged to your card. The item(s) to be returned must be re-packed in the original manufacturer's carton(s). All returns should go through the Purchasing/Warehouse for tracking purposes.

LOCAL ORDERS: Take the original receipt and the product (in the manufacturer's carton) back to the vendor. If you have already submitted your receipt, call Accounting Department at 682-5171 to have a copy of the original receipt returned to you. When an item has been returned and credit invoice received, you must reflect this credit on your P-card Expense Log.

LOST OR STOLEN CARD

Immediately report a lost or stolen card to UMB Bank at (800) 821.5184. The school or department has full liability for all purchases made before a card is reported lost or stolen. **Do not let UMB Bank send you a new P-Card.** Only the Accounting Manager is allowed to order new cards.

MANUALS AND FORMS

All manuals and forms are on file and may be obtained from your building/department business office or on line at <http://esc.ccsd.k12.wy.us/pcard/pcard.html>.

QUESTIONS, COMMENTS, OR CONCERNS

Please see the P-Card Contacts appendix included in the Purchasing Card Manual and Procedures for a list of contacts.

CAMPBELL COUNTY SCHOOL DISTRICT No. 1

SUMMARY OF THE DISTRICT'S PURCHASING POLICY & PROCEDURES

For reference, listed below are the main points for purchases which apply to all District P-card purchases. The District's Purchasing Policy 3320 and 3320R can be found on line at <https://www.ccsd.k12.wy.us/Page/125> .

The following procedures are to be followed for all District purchases.

1. Any purchase of \$2,500.00 or less must have one (1) phone quote and should be obtained locally whenever possible. These quotations are kept in the building generating the purchase for at least seven (7) years.
2. Any purchase of \$2,500.01 to \$9,999.99 must have two (2) phone quotes obtained in or outside the community. A written quote is an official quote generated by the vendor and is submitted to the School District by email, m fax or postal mail. Quotation documents must be scanned and attached in the purchasing system when creating a requisition or attached to the purchasing card log.
3. All item purchases over \$10,000 require competitive bids.
4. The Purchasing Department will obtain quotes upon request.
5. Purchases may not be divided for the purpose of avoiding these provisions.

Remember, the P-card has been brought into use by the District to streamline the purchasing process for some purchases; not for circumventing District policies or oversight by the administration.

3320-R Purchasing X. Purchasing Cards

District employees may make purchases using their District issued P-card.

These purchases do not require an advance purchase order but are subject to all other District purchasing policies and procedures including those procedures outlined in the District Purchase Card Procedures Manual.

If you have items you wish purchased that are not allowed to be purchased with your P-card either because of dollar limits or the assigned District strategy code, or if you have any questions regarding the District's Purchasing Policies or Procedures, contact the Purchasing Department for guidance.



Streamlined Sales Tax Certificate of Exemption

Do not send this form to the Streamlined Sales Tax Governing Board. Send the completed form to the seller and keep a copy for your records.

This is a multi-state form for use in the states listed. Not all states allow all exemptions listed on this form. The purchaser is responsible for ensuring it is eligible for the exemption in the state it is claiming the tax exemption from. Check with the state for exemption information and requirements. The purchaser is liable for any tax and interest, and possible civil and criminal penalties imposed by the state, if the purchaser is not eligible to claim this exemption.

1. Check if this certificate is for a single purchase. Enter the related invoice/purchase order # _____

2. A. Purchaser's name _____

B. Business address _____ City _____ State _____ Country _____ Zip code _____

C. Name of seller from whom you are purchasing, leasing or renting _____

D. Seller's address _____ City _____ State _____ Country _____ Zip code _____

3. Purchaser's type of business. Check the number that best describes your business.

- | | | |
|---|-----------------------------------|---------------------------------------|
| 01 Accommodation and food services | 08 Real estate | 15 Professional services |
| 02 Agriculture, forestry, fishing, hunting | 09 Rental and leasing | 16 Education and health-care services |
| 03 Construction | 10 Retail trade | 17 Nonprofit organization |
| 04 Finance and insurance | 11 Transportation and warehousing | 18 Government |
| 05 Information, publishing and communications | 12 Utilities | 19 Not a business |
| 06 Manufacturing | 13 Wholesale trade | 20 Other (explain) _____ |
| 07 Mining | 14 Business services | |

4. Reason for exemption. Check the letter that identifies the reason for the exemption.

- | | |
|--|---|
| A Federal government (Department) * _____ | H Agricultural Production * |
| B State or local government (Name) * _____ | I Industrial production/manufacturing * |
| C Tribal government (Name) * _____ | J Direct pay permit * |
| D Foreign diplomat # _____ | K Direct Mail * |
| E Charitable organization * | L Other (Explain) _____ |
| F Religious organization * | M Educational Organization * |
| G Resale * | |

* see Instructions on back (page 2)

5. Identification (ID) number: Enter the ID number as required in the instructions for each state in which you are claiming an exemption. If claiming multiple exemption reasons, enter the letters identifying each reason as listed in Section 4 for each state.

ID number	State/Country	Reason	ID number	State/Country	Reason
AR	_____	_____	NV	_____	_____
GA	_____	_____	OH	_____	_____
IA	_____	_____	OK	_____	_____
IN	_____	_____	RI	_____	_____
KS	_____	_____	SD	_____	_____
KY	_____	_____	TN	_____	_____
MI	_____	_____	UT	_____	_____
MN	_____	_____	VT	_____	_____
NC	_____	_____	WA	_____	_____
ND	_____	_____	WI	_____	_____
NE	_____	_____	WV	_____	_____
NJ	_____	_____	WY	_____	_____

6. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of authorized purchaser _____ Print name _____ Title _____ Date _____