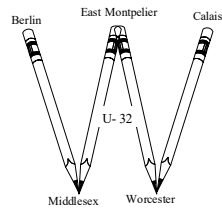


Purchasing Card (p-Card) Program Cardholder Procedure Manual



All forms can be found on the district website :

<https://www.wcsu32.org/Page/405>

March 2020-DRAFT AFTER FISCAL REVIEW

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INTRODUCTION

The p-Card program is designed to streamline purchasing needs while at the same time providing the necessary financial controls to safeguard Washington Central Unified Union School District's (WCUUSD) assets. The purchasing card program will assist in reducing the number of petty cash funds, checks, processing costs as well as, reducing the need to use personal funds for business purposes. The program will provide greater flexibility, permit you to get merchandise more quickly, reduce paperwork, and enhance overall purchasing efficiency.

The WCUUSD Fiscal Office is responsible for the implementation, maintenance, program compliance, auditing, payment processing, and bank relations to solve customer service issues. Each cardholder has the responsibility to review, reconcile, and submit their monthly account statement with the appropriate receipts and signatures for payment processing by the due date.

The purpose of this manual is to acquaint you with information about the p-Card program's policies and procedures. It describes many of your responsibilities as a cardholder and outlines the processes and procedures to facilitate secure, timely, and accurate purchasing transactions. It also includes helpful information and instructions for documentation, reconciliation, and review.

All procedures must be adhered to as outlined in this manual along with, the accounts payable section of the Fiscal Management Procedure Manual. All purchasing policies, regulations and procedures apply. Failure to comply can result in the suspension from the p-Card program and also include disciplinary action that may result in termination of employment. The p-Card issued to the cardholder is the property of WCUUSD and can be cancelled at any time. Periodic audits will be conducted to ensure the cardholder is in compliance with set policies and procedures.

As the District's needs change and usage continues to grow it may be necessary to revise or supplement a portion of the manual from time to time as deemed appropriate. If questions arise in the meantime, please contact the p-Card Administrator, Virginia Breer by phone or email. Please see contact information listed below.

p-Card Administrator – Virginia Breer
802-229-0553 ext 1305 (office)

vbreer@u32.org

p-Card Asst. Administrator– Matthew Kittredge
802-229-0553 ext 1311 (office)

mkittredge@u32.org

CODE OF CONDUCT

The Code of Conduct for Washington Central Unified Union School District's Purchasing Card Program is designed to provide the cardholder a general philosophy and set of guidelines to follow regarding the use of the card.

- **Purchases**
p-Card purchases should be made so that the organization gains the maximum value for each purchase.
- **Limitations on Vendors**
Cardholders must not make p-Card purchases from friends or relatives where the cardholder has a financial interest. If this is unavoidable, disclosure and prior approval must be made by your supervisor.
- **Vendor Gifts**
Decline all personal supplier gifts offered. Cardholders must not accept any gift from any source if offered, or appears to be offered, to influence decision-making regarding p-Card purchases.
- **p-Card Agreement**
The issuance of a p-Card is strictly prohibited prior to receipt of a signed agreement from the employee.
- **Personal Use of p-Card**
Only authorized business purchases may be completed with the p-Card. Any personal purchases are strictly prohibited.
- **p-Card Security**
The p-Card is the property of Washington Central Unified Union School District and as such should be kept in a secure location at all times.
- **Authorization**
Only the employee to whom the card is issued is authorized to use it. Delegating the use of the p-Card to another employee is strictly prohibited without disclosure and prior approval by the P-card Administrator.
- **Vendor Selection**
Where required in accordance with District policy, all vendors should be offered an equal opportunity to participate in the organization's purchasing programs and to offer competitive pricing.
- **Vendor Disagreements/Disputes**
If a disagreement occurs with a vendor, the employee should make every effort to reach a reasonable and equitable settlement to the dispute. If it is not possible to settle the disagreement under reasonable circumstances, submit the details related to the dispute to the p-Card Administrator at 802-229-0553 Ext 1305 or Asst Administrator at 802-229-0553 Ext 1311.

- **Negotiations**
Cardholders are required to conduct themselves in a good faith manner when negotiating with suppliers. Any intentional misrepresentation is strictly prohibited.
- **Organization Policies**
Cardholders are to adhere to District policy as it relates to the p-Card Program.
- **Documentation**
All purchases using the p-Card program must be properly documented for business purposes. That is: **original, dated and itemized receipts**. Any altered or forged documentation is strictly prohibited.
- **Purchase Restrictions**
The purchase of products, services or commodities on the restricted list in the Purchasing Card Procedure Manual as follows in Section 1 is strictly prohibited. Check with your Supervisor or the p-Card Administrator if you have any questions about whether a charge is valid under the p-Card program.
- **Purchase Limits**
All dollar value purchase limits will be adhered to under the program and any splitting of transactions to avoid authorized limits is strictly prohibited.
- **Returning Purchasing Cards**
The p-Card is the property of Washington Central Unified Union School District. Upon separation of employment, the card must be surrendered to the Fiscal Service -p-Card Administrator at the Central Office.
- **Business Practices**
In all vendor relationships and purchasing, the expectation is that all employee will promote and cooperate with state, federal and local regulations and maintain fair, ethical, and legal business practices.

Any "strictly prohibited" use of the p-card may result in suspended use of the p-card at the sole discretion of the Business Manager. Appeal of card suspension may be made to the superintendent. Some violations may result in greater disciplinary action that may include termination.

1. PURCHASING GUIDELINES AND LIMITS

Overview

Washington Central Unified Union School District allows only certain purchases to be made using the p-Card. All purchases must be made in compliance with the purchasing policies and the guidelines set forth in this manual. Any violation will result in disciplinary action that may include termination of employment. Only the authorized cardholder may use the p-Card and no authority is permitted to the cardholder for the delegation of its use without prior authorization from the p-card Administrator. Fiscal Services establishes purchasing limits based on position and responsibilities and in accordance with Board policy and administrative regulations. Washington Central Unified Union School District will perform periodic audits to verify adherence to policies and procedures.

Allowable Purchases

- General Supplies/Supplies
- Meeting expenses ie. Food
- Travel (NOT what would qualify as mileage reimbursement... but other travel as permitted by District policy) ie. Parking
- Gas for District Owned Vehicles
- Operation of Plant Purchase from local vendors
- Purchases from vendors who do not accept purchase orders

Allowable Use with Prior Approval of Supervisor

- Membership Dues
- Registration for conferences and workshops
- Amazon Prime Membership

Allowable Use -Technology Department Only

- Telephone & WAN Bills
- Software Licensing Renewal

Prohibited Purchases

- Any purchases available through E-Commerce Skyward Ordering
- Alcohol purchases
- Donations
- Parking or Traffic violations
- Gaming transactions including bets, lottery tickets, and casino gaming chips
- Cash advances, wire transfers, or money orders
- Personal items
- Telephone Expenses (like Cell phone, personal)
- Copiers
- Audio Visual Equipment (projectors, cameras, etc.)
- Repairs(when an invoice or purchase order can be issued instead)
- Telephone expenses
- Independent contractors or other personal or professional services
- Maintenance contracts
- Equipment(IF ABLE TO BE PURCHASED BY A PURCHASE ORDER)

Prohibited Purchases(continued)

- Automatic Renewals
- Subscriptions
- GRANT PURCHASES

Cardholder Spending Limits

Each cardholder has a designated credit limit for monthly purchases. In addition, purchases may be limited by total daily dollar volume, type of transaction, merchant category, and purpose of purchase. Any intentional circumvention of these limits is strictly prohibited. This includes splitting a transaction amount with the same vendor or multiple vendors for purchases that would otherwise exceed the cardholder's limits. A *Statement of Authority (Attachment B)* identifying individual limits will be provided at time of issuance.

Sales Tax

Washington Central Unified Union School District is sales tax exempt. The cardholder should make the vendor aware of the District's tax-exempt status. WCUUSD's Tax Exempt number is listed on each card SUT-10973459. Tax-Exempt Letters are available from each school's office and the Accounts Payable Accountant. The letter can be mailed, faxed or hand delivered to the vendor.

CARD USER IS RESPONSIBLE TO REIMBURSE DISTRICT FOR SALES TAX DUE EACH MONTH WITH MONTHLY RECONCILIATION.

•Accounts Payable posts payments for each cardholder account in accordance with the regular disbursement dates.

How Can I Use the p-Card?

The p-Card may be used for the following type of transactions, subject to Statement of Authority limitations.

- Telephone Orders
- Fax/Mail Orders
- Online Purchases
- Over the Counter

To Place a Telephone Order

- Have your p-Card ready before placing the call.
- Always ask for the education or government sales representative.
- Inform the vendor of tax-exempt status.
- Confirm shipping costs.
- Be sure to specify the shipping address to the vendor.

To Place a Fax/Mail Order

- Complete all information needed on the order form and keep a copy for your records. For subscriptions this may be the only receipt provided.
- Double-check the ship to address.
- If necessary, fax or mail a tax-exempt certificate.

To Purchase Online

- Print out completed registration forms, confirmations, and invoices to be used as supporting documentation.
- *Ensure that no sales tax is charged. If tax is charged it is the cardholder's responsibility to contact the vendor to have it removed and credited on the next statement.*

To Purchase Over the Counter

- Ensure that no sales tax is charged.
- Obtain receipt at time of purchase.

Returns

- Merchandise returns must be completed within 10 days of receipt or sooner if required by vendor.

2. RECORDKEEPING & RECONCILIATION

The cardholder is responsible for maintaining receipts for all purchases made with the p-Card. The documentation retained should include sales receipts, packing lists (if applicable) and credit card transaction receipts (dated and itemized). A *p-Card Summary Form (Attachment D)* is available on the District website to assist the cardholder in tracking purchases that must be reconciled to their account statement each month. **Account statements are available electronically using the Bank of Montreal (BMO) designated website "detailsOnline". (www.bmodetailsonline.com)**. User ID and Password will be provided by the p-Card Administrator at the time of issuance.

Any incorrect charges, duplicate transactions or missing credits must be addressed directly between the cardholder and the vendor. Each statement will require a Purchase Order itemizing the purpose of the expense and the account number to which the expense is to be charged. Upon completion of the reconciliation, the account statement with all documentation must be submitted to the cardholder's supervisor for authorization and signature. After review, the Supervisor will sign, date, and forward all documentation to Accounts Payable for payment. Tapes or small receipts should be taped to an 8-1/2"x11" sheet of paper to avoid misplacement.

Reconciling Prior to Submitting to Supervisor

- Compare statement to receipts.
- Confirm each transaction and verify amounts charged.
- Provide purpose for each purchase.
- Sign and date statement.
- Attach account statement to purchase receipt documentation.
- A *p-Card Summary Form* is available on the District website to assist with reconciliation.

Missing Receipts

If the cardholder is missing a receipt, the cardholder must submit a *Missing Receipt Form (Attachment E)* available on the District website at <https://www.wcsu32.org/Page/405> documenting the pertinent transaction information. This documentation must be approved by the cardholder's supervisor and approved by the p-card administrator and included in the monthly reconciliation envelop. **NOTE: INCOMPLETE OR INACCURATE FORMS MAY RESULT IN THE DENIAL OF THE EXPENSE OR DELAY OF REIMBURSEMENT.**

Examples of Receipt Documentation

- Cash register original receipt
- Airline itinerary and sales receipt (if "e-ticket" attach the email documentation)
- Itemized hotel bills
- Itemized restaurant bills

Sales Tax

Sales tax will not be reimbursed unless it is a local rooms/meals/excise or use tax allowed some municipalities. There must be a note submitted documenting such.

The p-Card holder will be held responsible for inappropriate charges, including sales tax.

NOTE: ROOMS & MEALS TAX IS NOT CONSIDERED SALES TAX AND IS REIMBURSABLE.

3. BILLING AND PAYMENT SCHEDULE

The p-Card billing cycle ends on the 5th of each month. Although hard copies of the statement will be mailed, users are strongly encouraged to use their electronic statements available through the bank's (BMO) designated website "*detailsOnline*". (www.bmodetailsonline.com) in order submit reconciliation in a timely fashion. **ALL RECONCILED STATEMENTS MUST BE SUBMITTED TO ACCOUNTS PAYABLE BY THE 7th OF EACH MONTH.** Any problems that have not been resolved should be notated as pending.

RECOMMENDED PRACTICE:

- 1) Place all receipts in a Reconciliation (White) Envelop each month, statement date to statement date.
- 2) Print out statement from web site on, or shortly after the 6th of each month
- 3) Reconcile receipts (tape to 8 1/2x11 paper if smaller than same) to statement
- 4) Sign and submit to supervisor by the 7th of each month
- 5) Supervisor signs and submits to C.O. by the 7th

Any account statements missing the proper approvals and documentation will be returned to the cardholder's supervisor to be resubmitted appropriately. If a cardholder is consistently delinquent in submitting their reconciled account statement to the Accounts Payable Department, the p-Card administrator may independently, or in conjunction with the cardholder's supervisor review their status as a participant in the program and suspend their privileges until an adequate resolution is achieved.

Key Dates

- The monthly billing cycle for the bank is from the 6th of one month to the 5th of the following month.
- Cardholder prints the monthly account statement on the 6th of each month.
- Cardholder submits the reconciled account statement with appropriate documentation and approval to Accounts Payable by the 7th of each month.
- Accounts Payable posts payments for each cardholder account in accordance with the regular disbursement dates.

4. DISPUTED TRANSACTIONS

At times there may be disputed transactions appearing on the cardholder's account statement. The dispute may arise due to non-delivery of the goods or services, incorrect billing, duplicate billing, missing a valid credit not processed to the account for a return, altered charges or defective merchandise. **In these situations it is important for the cardholder to immediately seek resolution with the vendor.**

Disputes

Any disputes that cannot be resolved by the cardholder directly with the vendor may contact the p-Card Administrator for assistance. In these cases the cardholder must complete a ***Statement Dispute Form (Attachment F)*** documenting the reason for the disputed item and other transaction details. The cardholder must submit the form to the p-Card Administrator by scanning the document and emailing it to: vbreer@u32.org who will deal directly with the bank and the vendor. The cardholder will assist in ensuring that appropriate credits for reported disputed items or billing errors appear on subsequent statements.

Returned Merchandise

If a vendor does not issue a credit for a returned item within 20 days of the return, the cardholder must also complete the ***Statement Dispute Form*** and submit it to the p-Card Administrator. This form will be used as notification to both the bank and the vendor.

Key Dates for Dispute Resolution

- Returns must be completed within 10 days of receipt of merchandise or sooner if required by vendor.
- The cardholder has 10 days from the date the merchandise is returned to receive credit. If credit has not been received begin the dispute process with the vendor.
- Complete ***Statement Dispute Form*** and submit to p-Card Administrator no later than 20 days after merchandise is returned and efforts to rectify with vendor have been unsuccessful.
- The p-Card Administrator must notify bank of any disputed transactions within 30 days of the statement date.

Helpful Tips for Returns, Damaged Goods, Credit

- Returns must be made within 10 days or sooner if required by vendor.
- Items should be returned directly to the vendor by whichever means the vendor requires.
- Always retain boxes, containers, materials, packing slips, etc. until it is certain that the goods will not be returned.
- Read all enclosed instructions carefully. Phone numbers and special instructions are often included on packing slips or delivery receipts.
- Many vendors require a "Return Authorization Number" before they will accept a return. If this information is not provided with the return, the package may be refused and no credit will be given.
- If the vendor does not intend to pay for shipping charges the merchandise should be forwarded to the warehouse with shipping information including vendor, address, and copy of the packing slip. Items will be shipped and the appropriate account will be charged.
- It is the cardholder's responsibility to determine that proper credit is posted for any returned item on a subsequent statement.

5. ACCOUNT MAINTENANCE

The cardholder's personal information may require updating periodically. An *Account Maintenance Form (Attachment G)* which can be found on the [District website](https://www.wcsu32.org/Page/405) at <https://www.wcsu32.org/Page/405> must be completed by the cardholder and approved by his or her supervisor. The form should be forwarded by email to pcard@u32.org for the p-Card Administrator for review, approval, and processing. Updating the account information takes approximately three (3) working days after submission by the p-Card Administrator to the bank.

Personal Information Updates

- Cardholder name change
- Cardholder location change
- Credit limit
- Type of purchasing allowed by the cardholder
- Cancellation of the cardholder's account
- Suspension of the cardholder's account

6. TRAVEL

All appropriate travel documentation must be attached to the statement, approved by the supervisor, and submitted to the Accounts Payable Accountant for payment. The cardholder may elect to use the ***p-Card Summary Form*** for reconciliation purposes as well. The cardholder must adhere to the District's travel procedures. All travel must be for business purposes only and any personal use is strictly prohibited.

Travel Tips and Reminders

- The p-Card **must not** be used for gasoline for your personal vehicle when it is used for business purposes. Business travel incurred when using your personal vehicle will be reimbursed by claiming mileage on your Travel Reimbursement Form. If you are traveling with a rental car, then gasoline may be purchased using the p-Card. District owned vehicles may use the p-card for gasoline
- The p-Card may be used to pay for qualified purchases on itemized bills but never for personal, non-qualified items. **ALCOHOL IS NEVER A QUALIFIED ITEM.**
- The District does not provide ATM privileges with the p-Card program.

7. AUDITS

Auditing p-Card Activity

All cardholder accounts are subject to periodic audits to ensure compliance with the District's overall policies and the policies outlined in this manual. The p-Card administrator and/or Assistant Administrator will review daily, monthly, and annual transaction activity reports as deemed necessary to ensure adherence to the p-Card policies. If an audit reveals a policy violation, the cardholder and their supervisor will be contacted and disciplinary action assessed based on the type of violation.

Violations

- Unauthorized purchases
- Purchase of prohibited products, service, or merchandise outlined in the organization's policies and in this manual
- Intentional splitting of transactions to circumvent the credit limit including single day and single transaction limits
- Consistently delinquent accounts submitted for processing and payment
- Personal use of p-Card
- Allowing an unauthorized persons to use the p-Card
- Fraudulent transactions with a vendor
- Violation of the District's Purchasing Policies

8. LOST OR STOLEN CARDS

If the card is lost or stolen, the cardholder must immediately **contact BMO by phone at 800-361-3361 or by fax at 888-224-5394**. The Business Administrator, the p-Card Administrator or the p-Card Asst. Administrator should also be notified of possible loss, theft, or unauthorized use of the p-Card. Important contact information is provided on the following page.

The cardholder should also complete the *Account Maintenance Form* documenting the card was lost or stolen and the date that it was noticed missing. Upon notification, the card will be suspended immediately and any charges posted to the account after the "missing date" will be denied. A new card will be issued upon completion of an application indicating the card is a replacement. After the application is received by the p-Card Administrator it will take approximately two (2) weeks to reissue a replacement card.

Card Security Tips

- The p-Card should be retained in a secure location at all times.
- Sign the back of your p-Card and also write "See ID" next to the signature to remind the vendor to look at your personal identification to authenticate the transaction.
- When presenting your card for purchases, provide your driver's license to identify you as the authorized user of the card.
- A cancelled card should be returned as soon as possible to p-Card Administrator for disposal.
- Do not provide your card account number to unsolicited marketing calls.

Important Contact Information

- **BMO/Harris Bank**
 - 1-800-361-3361 (Lost/Stolen - Emergency Replacement)
 - 1-888-224-5394 - fax
- **p-Card Administrator**
 - Virginia Breer
 - 802-229-0553 ext 1305- office
 - vbreer@u32.org
- **p-Card Asst. Administrator**
 - Matthew Kittredge
 - 802-229-0553 ext 1311- office
 - mkittredge@u32.org
- **Business Administrator**
 - Lori Bibeau
 - 802-229-0553- ext 1304 - office
 - lbibeau@u32.org

9. CARD HOLDER SET-UP AND ACTIVATION

New Participants

Once an application has been approved by the p-Card Administrator and the bank has processed the request, an account for the cardholder is established. The new participant must read and verify their understanding of the Purchasing Card Procedure Manual. In addition, the *p-Card Agreement Form (Attachment A)* that outlines the responsibility of the cardholder must be signed prior to the release of the p-Card to the cardholder from the p-Card Administrator.

FOR CENTRAL OFFICE ONLY

Activation of Account

- Call the toll free phone number of the label affixed to the card.
- When prompted, enter your card number.
- You will be prompted for personal information that will identify you as the cardholder in possession of the p-Card.
- If you encounter any problems activating your account, please call the p-Card administrator at 802-229-0553 ext 1305 or email vbreer@u32.org.

10. GENERAL SUMMARY & IMPORTANT REMINDERS

Cardholder's Responsibilities ---

- No Signature needed on the back of the p-Card
- Ensure the p-Card is used for legitimate business purposes only.
- Maintain the p-Card in a secure location at all times.
- Do not allow other individuals to use the p-Card.
- Adhere to the purchase limits and restrictions of the p-Card and ensure the total transaction amount of any single purchase does not exceed personal limits.
- Obtain a receipt and/or packing slip for all transactions.
- Reconcile the statement to the receipts each month.
- Submit a reconciled and signed statement with attached receipts to Accounts Payable. The cardholder may elect to use the *p-Card Summary Form* for reconciliation purposes as well.
- Attempt to resolve billing disputes directly with vendors. If unable to resolve the dispute the cardholder should complete the *Statement Dispute Form* and call the p-Card Administrator at 802-229-0553 Ext1305. Any disputed transactions must be resolved within 30 days of the statement date. (See page 9 for more specific information.)
- Ensure that appropriate credits for reported disputed items or billing errors appear on subsequent statements.
- **Immediately** report a lost or stolen card to BMO by phone at 1-800-361-3361 or fax at 1-888-224-5394. A lost or stolen card reported by telephone is blocked immediately so it is important to call regardless of the date or time. The Business Administrator, the p-Card Administrator or the p-Card Asst. Administrator should also be notified at first opportunity-call 802-229-0553 Ext 0. A replacement card must be requested by contacting the p-Card Administrator.
- **Immediately** report unauthorized or fraudulent charges to BMO by phone at 1-800-361-3361 or by fax at 1-888-224-5394 and notify the Business Administrator, the p-Card Administrator or the p-Card Asst. Administrator-call 802-229-0553 Ext 0.
- Return the p-Card to the p-Card Administrator at the Central Office upon termination of employment from WCUUSD.

The p-Card Can Be Revoked If ---

- The cardholder accepts a cash refund from a vendor for returned items.
- The card is used for personal or unauthorized purposes.
- An individual other than the cardholder uses the card.
- A purchase is split to circumvent the limitations of the card.
- Receipts that are Dated, Original and Itemized are not provided for all transactions.
- The approved statement and accompanying receipts are not submitted by the monthly deadline. The cardholder may also elect to use the *p-Card Summary Form* for reconciliation.
- The cardholder demonstrates a disregard for p-Card procedures.

ATTACHMENTS/FORMS-All forms can be found on the district website at
<https://www.wcsu32.org/Page/405>

- Form PC-01 p-Card Use Agreement**
Agreement to abide by the terms and conditions of the Purchasing Card. The form must be completed and signed by the cardholder prior to issuance of the card.
- Form PC-02 Statement of Authority**
Statement identifying individual limits. The form is provided at the time of issuance and must be signed by the employee and their direct supervisor.
- Tax Exempt Letter**
Form provided to vendor who requests documentation of tax-exempt status. Also available by contacting Washington Central Unified Union School District Accounts Payable 802-229-0553 ext 1306.
- Form PC-03 p-Card Summary Form**
Assists cardholder in tracking purchases that must be reconciled to the account statement each month. The form must be submitted, with the account statement and receipts, to the supervisor. The supervisor will sign and forward to the Central Office Attn: Accounts Payable.
- Form PC-04 Statement Dispute Form**
To be completed by cardholder only after attempts have been made with the vendor to correct disputed items. A copy should be sent to the Purchasing Card Administrator.
- Form PC-05 Account Maintenance Form**
Submitted to Purchasing Card Administrator to request a change in cardholder information or to document a lost or stolen card.
- Form PC-06 Missing Receipt Form**
Form that must be submitted if the cardholder is missing a receipt. The cardholder's supervisor must sign-off on the documentation and the p-card administrator must approve this documentation.

Washington Central Unified Union School District

Form PC-01 p-CARD USE AGREEMENT

Employee Name _____ Position Title _____

Date of Card Issuance _____ p-Card Number _____

As an employee of Washington Central Unified Union School District and as an Authorized p-Card User, I understand and agree to the following Agreement made this ____ day of _____, 20____, between the **SCHOOL BOARD OF WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT , Washington County, Vermont** (hereinafter the “Board”) and _____ (hereinafter the “Authorized User”).

I have been entrusted with a procurement credit card (“p-Card”) for use in the purchase of goods and services solely and exclusively for the authorized business purposes of the Board; and agree to abide by the terms and conditions of the p-Card as set forth herein and as set forth in Board policies and Financial Management procedures. Attached herewith and incorporated by reference herein is a *Statement of Authority* of p-Card use that sets forth the authority and express limits of authority of Authorized User’s use of the p-Card. The designation as an Authorized User is assigned based on current job responsibilities and may be revoked or revised if job responsibilities change, as identified by my direct supervisor.

1. This p-Card may only be used to pay certain job-related expenses or to make purchases on behalf of the Board or authorized student activity fund, or for purposes that would otherwise be addressed through a conventional revolving fund.
2. The Authorized User shall not use the p-Card for the purchase of any goods or service that is not authorized by the terms of this Agreement or by the direct written approval of the Business Administrator or Superintendent.
3. Use of this card will be limited as set forth by Board Policy, Administrative Regulations, Procedures, and direct supervisory oversight. Limits may include but not be limited to approved merchants, daily or monthly expenses limits, per transaction amounts, and type of transaction (such as Internet, telephone, or fax transactions).
4. The Business Administrator or p-Card Administrator must approve the use of a p-Card for purchases being made via telephone, fax, and Internet. Permission shall be withheld when the use violates any Board policy, is from a vendor whose reputation has not been verified, or would be more expensive than if another available payment method were used.
5. This p-Card may not be used to make a purchase in a manner contrary to State law, including but not limited to, the bidding and other purchasing requirements Vermont Title 16 S 559, or any Board policy.
6. The Authorized User hereby agrees to immediately return the p-Card upon request.
7. The Authorized User shall submit original detailed receipts and such other reasonable documentation of goods or services purchased as requested to the p-Card Administrator, or designee.
8. The Authorized User shall promptly review monthly p-Card transaction statements for accuracy and shall within ten (10) days of receipt of the statement notify the p-Card Administrator or designee of any errors, omissions or discrepancies in the statement.
9. The Authorized User shall immediately notify the bank in the event of a possible loss, theft, or unauthorized use of the Card by notifying the Bank by phone at (800) 361-3361 or by fax notice to the Bank at (888) 224-5394. The Authorized User shall also immediately notify the p-Card Administrator or designee of possible loss, theft, or unauthorized use of the Card.

- 10. The Authorized User shall immediately indemnify the Board for any improper or unauthorized expenditure and for any and all costs and expenses (including attorneys' fees and expenses) incurred by the Board in recovering improper or unauthorized expenditures by the Authorized User.
- 11. Consequences for unauthorized purchases include, but are not limited to, reimbursing the Board for the purchase amount, loss of cardholding privileges, and discipline up to and including discharge.
- 12. **I acknowledge that I have received the p-Card Procedure Manual, and understand that it is my responsibility to read and comply with such any revisions and updates made to it.**

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement the day and year first above written.

EMPLOYEE

**WASHINGTON CENTRAL UNIFIED UNION
SCHOOL DISTRICT**

Signature

Signature, Business Administrator

Date

Date

Distribution: Original-Purchasing; Copy-Supervisor; Copy-Employee

Washington Central Unified Union School District
Form PC-02 p-CARD STATEMENT OF AUTHORITY

Employee Name _____ **Position Title** _____

Date _____ **p-Card Number** _____

Monthly Limit \$ _____ **Daily Limit \$** _____ **Transaction Limit \$** _____

Cash Advance NO

Use by Telephone _____ Yes, self-approval
 _____ Yes, only with prior written approval by supervisor
 _____ Not authorized

Use by Fax/Mail _____ Yes, self-approval
 _____ Yes, only with prior written approval by supervisor
 _____ Not authorized

Use by Internet _____ Yes, self-approval
 _____ Yes, only with prior written approval by supervisor
 _____ Not authorized

In person _____ Yes, self-approval
 _____ Yes, only with prior written approval by supervisor
 _____ Not authorized

Merchant Limits _____ As set forth by Board Policy and Administrative Regulations
 _____ Authorized and Approved Vendors Only as approved by direct supervisor
 _____ Authorized and Approved Vendors Only as approved by Purchasing Supervisor

I understand that itemized original receipts for all purchases are required and must be approved monthly by direct supervisor. The employee is responsible for retaining all packing slips and warranty information. I understand that the approved monthly statement, with original receipts, is due to Accounts Payable in accordance with Board meeting Accounts Payable cut-off schedule.

Signature, Employee _____ **Date** _____

Signature, Direct Supervisor _____ **Date** _____

Signature, p-Card Administrator _____ **Date** _____

Signature, Business Administrator _____ **Date** _____



Vermont Sales Tax Exemption Certificate
for

PURCHASES FOR RESALE AND BY EXEMPT ORGANIZATIONS

32 V.S.A. § 9701(5); § 9743(1)-(3)

**Form
S-3**

To be filed with the **SELLER**, not with the VT Department of Taxes.

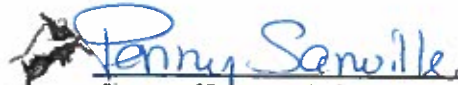
- Single Purchase - Enter Purchase Price \$ _____
 Multiple Purchase (effective for subsequent purchases.)

BUYER	Buyer's Name	WASHINGTON CENTRAL UNIFIED UNION ^{SCHOOL DISTRICT}		Federal ID Number	83-3523667
	Trading as				
	Address	1130 GALLISON HILL ROAD			
	City	MONTPELIER	State	VT	Zip
	Buyer's Primary Business	PUBLIC SCHOOL DISTRICT			

SELLER	Seller's Name				
	Address				
	City		State		Zip

EXEMPTION CLAIMED	Description	Description of purchased articles: _____ _____
	Basis for Exemption	<input type="checkbox"/> For resale/wholesale. Vermont Sales & Use Tax Account Number: _____ <input type="checkbox"/> Purchase by 501(c)(3) organization which is religious, educational, or scientific. Vermont Account Number: <u>SUT-10973459-001</u> <input checked="" type="checkbox"/> Direct payment by Federal or Vermont governmental unit <input type="checkbox"/> Purchase by volunteer fire department, ambulance company, rescue squad (Registration is not required.)

I certify that I have read and complied with the instructions provided with respect to the use of this Exemption Certificate. I further certify that the above statements are true, complete, and correct, and that no material information has been omitted.


Signature of Buyer or Authorized Agent

ACCOUNTSPAYABLE ACCOUNTANT 7/1/19
Title Date

Washington Central Unified Union School District

Form PC-03 p-CARD SUMMARY FORM

Cardholder: _____
 (Please Print)

Credit Card No.: XXXX XXXX XXXX _____

Building: _____

Statement Date: _____

Transaction Date	Vendor	Purchase Order # & Description	Purpose of Purchase	Amount	Account Number	Receipt Enclosed (X)
			TOTAL CHARGES (Must Match Statement)	\$ -		

Cardholder Signature: _____

Date: _____

Budget Manager Approval: _____

Date: _____

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
Form PC-04 p-CARD STATEMENT DISPUTE FORM

This form is provided to assist you should you believe a transaction on your statement is in error. Regulations require that disputes be settled in 30 days so should be addressed as soon as possible. Any disputes that cannot be resolved by the cardholder directly with the vendor should be recorded on this form and submitted to the p-Card Administrator who will deal directly with the bank and the vendor.

Cardholder Name: _____

Account #: _____

Vendor Name: _____

Transaction ID: _____

Transaction Date: _____

Posting Date: _____

Transaction Amount: \$ _____

Please circle one of the following choices applicable to your dispute. Include all necessary information/documentation including a copy of the statement.

1. I do not recognize the above-mentioned charge. I have attempted to contact the vendor to obtain further information.

2. I have been billed more than once by the same vendor. I authorized one charge with this vendor only. My card was in my possession at the time of the disputed transaction.

Valid Charge \$ _____ Reference # _____ Transaction Date: _____

Invalid Charge \$ _____ Reference # _____ Transaction Date: _____

3. I canceled: Service / Airline Ticket / Hotel Reservation on _____ (date). Cancellation# _____

4. I have not received the merchandise that was to be shipped to me on _____ (date). I have requested credit.

5. Merchandise that was shipped to me arrived damaged or not as described. I returned it on _____ (date) and asked the vendor to credit my account. I am providing a copy of my returned mail receipt.

6. Vendor was to issue credit for merchandise I returned to the store. I have enclosed a copy of my credit receipt.

7. Vendor was to issue tax credit refund. I have enclosed a copy of the on-line order.

8. I have been charged for a purchase that was paid for by other means. I am providing a copy of the documentation showing the other method of payment.

9. I have been billed for an incorrect amount. My receipt shows \$ _____, however, I was billed \$ _____
I am providing a copy of my receipt showing the correct amount.

10. I did not authorize the above-mentioned charge. I have attempted to contact the vendor to resolve the dispute but have been unsuccessful.

Please attach copy of statement and detailed information further describing the dispute.

Work Phone: _____ Email: _____

Signature _____ Date: _____

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
Form PC-05 p-CARD ACCOUNT MAINTENANCE FORM

Employee Name: _____ Position Title: _____

Date: _____ p-Card Number: _____

Name Change Request: Name currently on p-Card: _____

Request name change to: _____

Location Change: Current location: _____

Relocating to: _____

Credit Limit Change: Current limit: \$_____

Requested Limit: \$_____

Explanation for request: _____

Card Lost or Stolen: Date noticed missing: _____

Cancel Credit Card: Explanation for cancellation: _____

Suspend Credit Card: Explanation for suspension: _____

Signature, Employee _____

Date _____

Signature, Direct Supervisor _____

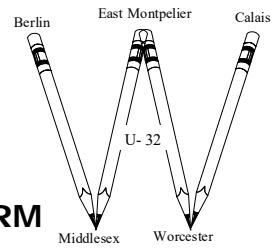
Date _____

Signature, p-Card Administrator _____

Date _____

Signature, Business Administrator _____

Date _____



ACCOUNTS PAYABLE Form PC-06 MISSING DOCUMENTATION FORM

Auditing standards require original documentation to support all payments for products, services or reimbursements. In the event that an Authorized Purchaser or staff member loses a receipt or other original documentation, this form must be completed and signed by the Supervisor, thereby authorizing payment.

Incomplete or inaccurate forms may result in the denial of expense or delay of reimbursements.

PRINT PURCHASER NAME (as it appears on paycheck)

SCHOOL OR DEPARTMENT	SUPERVISOR NAME
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PLEASE DESCRIBE WHY DOCUMENTATION WAS NOT PROVIDED:

VENDOR NAME

DATE OF PURCHASE	AMOUNT
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FORM OF PAYMENT (for reimbursements only)

DESCRIPTION OF GOODS OR SERVICES

PLEASE DESCRIBE THE PURPOSE FOR THE PURCHASE, INCLUDING DATES OF INTENDED USE:

EMPLOYEE REQUEST FOR PAYMENT: <i>SIGNATURE OF EMPLOYEE</i>	SUPERVISOR AUTHORIZATION: <i>SIGNATURE OF SUPERVISOR</i>
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Attach other forms of proof of purchase/payment such as credit card statement, cancelled check,