



ST. VRain VALLEY SCHOOLS PURCHASING CARD MANUAL

The purpose of the St. Vrain Valley Schools (SVVS) purchasing card (PCard) program is to streamline and simplify the requisitioning, purchasing and payment process of certain purchases.

This manual will provide you with the particulars of the SVVS PCard program, including general guidelines, reconciliation and record keeping procedures as well as your responsibilities related to the SVVS purchasing card. It is important to read the following information carefully as you will be responsible for knowing this information and for adhering to SVVS & Board Policies and Procedures. If you have any questions, please contact your Approver or the Purchasing Card Administrator in the Financial Services Department.

Definition of key terms:

Cardholder: Individual to whom a SVVS purchasing card is issued.

Reconciler: Individual who reviews and edits, but cannot approve cardholder statements. Reconciler can be a designated third-party reconciler or it can be the cardholder.

Approver: Individual who reviews, edits, and approves cardholder statements.

P-Card Administrator:

Janice Cramer, Program Administrator, x57223, cramer_janice@svvsd.org

To report a LOST or STOLEN CARD after hours: Wells Fargo 800-932-0036



General Requirements

You are being entrusted with a PCard, issued by Wells Fargo Bank. This card is provided to you based on your need to purchase materials or services for SVVS. It is not an entitlement nor reflective of your title or position. The card may be revoked at any time without notice and without your permission. In order to be issued a PCard, you must complete the following requirements and forms. These requirements and forms are required in each year you have possession of a P-Card.

How to Qualify for a P-Card

1. Read St. Vrain Valley Schools Purchasing Card Manual
2. Complete the Purchasing Card Training and test
3. Sign the Cardholder User Agreement & Parameter Form

Procurement Card Training Test

The PCard Training program is an online tutorial and test through *PublicSchoolWorks*. In order to pass the test, you must earn a score of 10/12 or greater. You may retake the test until you pass. Send a copy of your test (this will be emailed to you by google), complete and sign the Cardholder User Agreement & Parameter Form and return to Janice Cramer.

Suspended Pcard Retraining

In the event your PCard is suspended due to non-compliance you will need to take the training and test, earning a score of 10/12 or better to have your card reinstated after the suspension period.

Cardholder User Agreement & Parameter Forms

Whether you are a new cardholder or a renewing cardholder you are required to sign the Cardholder User Agreement Form (Found in IV Financial Resources). Your signature indicates that you have read and agree to comply with the terms of the Agreement. The Cardholder Agreement details all the terms of the PCard program and consequences of abuse. In addition, you will be asked to complete a Cardholder Parameter Form (Found in IV Financial Resources), which requires a signature by your Approver. By signing these forms, you and your Approver have agreed to adhere to the guidelines established in this tutorial. Contact the Program Administrator for questions or any changes to these forms.



Activation of Card

Upon receipt of your PCard, you will need to activate the account by calling the toll-free number printed on the card. For verification purposes, you will be asked to provide a unique ID (which will be supplied to you). You will be asked to create a PIN when activating your card. You may use any 4-digit number combination that you choose.

Renewal of Card

Cardholder User Agreement and Parameter Forms are required to be filled out each fiscal year and are due by June 30th. Cardholders who do not turn in the updated forms by June 30th will have their card suspended until received.

Changes in Card Limit

Requests for PCard limits changes must occur on the "PCard Limit Increase Form" and Emailed to iv-help@svvsd.org. Any changes in Wells Fargo will occur only after request is approved by Approver and CFO and initiated by the Program Administrator.

Changes in Information

If there is need to change any information regarding your account, such as expense accounting codes, location change, please notify the Program Administrator.

Card Usage, Limitations, Restrictions & Infraction Process

Card Usage

The PCard can be used at merchants that accept Mastercard (see prohibited Vendors on page 4). It may be used for in-store purchases as well as phone, fax, online and mail orders. When using the P-Card with merchants, please emphasize that an itemized invoice or itemized receipt is required. In most cases, purchases should be tax exempt. Contact your Program Administrator for questions on specific usage.

Cardholder Limitations

Only the PCard holder whose name is embossed on the PCard is authorized to use the PCard. The PCard holder is responsible for ensuring that all charges made with the PCard are in compliance with the purchasing policies and procedures of SVVS. If you have any questions about approved purchases, contact your Approver or Program Administrator prior to making the purchase.

Credit Limits

Your Approver has assigned a credit limit to your card. There is a single and monthly transaction limit placed on your card, which means your card will be declined if you attempt to purchase more than these set limits. Do not split a purchase to avoid the single transaction

limit. If an increase in your single limit or your monthly limit is needed, complete the PCard Increase Request Form (Found in IV Financial Resources).

Declined Purchases

If during a purchase your card is declined, do not have the merchant continue to attempt to post the charge multiple times. Instead, contact the Program Administrator to resolve the issue. Attempting to re-run the charge multiple times, will result in Wells Fargo suspending your card due to suspicion of fraud. Cash advances are disallowed.

Merchant Category Codes

The Program Administrator has developed lists of excluded Merchant Category Codes (MCC) and assigned those exclusions to the P-Cards. For example, MCC codes are blocked for purchases at liquor stores, for gas purchases, and alcohol at stores or restaurants. All international purchases are blocked as well. See the AP Manager for international purchases.

Prohibited Vendors

In addition to prohibited items (such as alcohol) there are also some vendors that the District's Purchasing Cards may not be used. All shipped goods must be sent to a district office/school.

- Schaefer Athletics Inc. (aka SAI Team Sports) (Purchase Order payment only)
- Unapproved online curriculum (Example: Senor Wooly) verify with Kahle Charles if the site is approved.
- Teachers Pay Teachers (Apex teachers exempt)
- SVVS Staff who also have side businesses (must be District Board approved and paid by PO)
- Student stores
- Other schools within the SVVS District
- SVVS Professional Development
- Personal Amazon accounts/accounts not on the business platform

Lost, or Stolen Cards

You are responsible for the security of your card and any purchase made on your account. If you believe you have lost your card or that it has been stolen, immediately report this information to the Program Administrator. If after hours, immediately contact Wells Fargo Bank Customer Service at 800-932-0036 and notify the Program Administrator. Your card will be deactivated until a replacement card has arrived. The Program Administrator will contact you when the new card has arrived.

Compromised Cards

If you find a charge on your account that is not yours, immediately contact the Program Administrator. If you receive an Email from Wells Fargo requesting that you verify a specific charge you MUST respond immediately and follow the instructions in the email and notify the Program Administrator, as they do not receive those emails.



SVVS Purchasing Card (Pcard) Misuse & Abuse Policy

Effective March 1, 2022

It is a privilege to have a SVVS purchasing card. This policy serves to ensure each employee with a card does not misuse or abuse that privilege. Pcard transactions are high risk and as such each transaction is reviewed thoroughly for compliance with board policies, IRS policies, and audit best practices. Please see the Pcard manual for a full list of unauthorized purchases.

Purchasing Card Misuse:

- Sales tax paid (tax paid while traveling may be allowed)
- Receipts that are missing, not original, or itemized
- Gift cards for students or SVVS employees
- Using prohibited vendors
- Prohibited travel related expenses (per Board Policy DKC)
- Transactions payable to St. Vrain Valley School District

Purchasing Card Abuse:

- Split Transaction (asking the vendor to split up the total into 2 or more charges to avoid exceeding your single charge limit or the need for a sole source/multiple quotes, etc)
- Unresolved personal use
- Failure to keep the Pcard or account number safe

Theft:

Under no circumstances will the purchasing card be used intentionally and knowingly to make personal purchases, either for self or for others. Using the card for personal charges could be considered misappropriation of SVVS funds and may result in disciplinary action, up to and including termination of employment and/or criminal prosecution. Each case of possible theft will be reviewed by the CFO.

Consequences for misuse or abuse of your Pcard:

Your Pcard statement is reviewed each month for violations, for each violation of this policy you are assessed points, if you accumulate 50 points in a fiscal year your card will be suspended for the rest of the fiscal year (or longer as determined by the CFO).

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Page 2 of the Pcard Misuse & Abuse Policy:

Sales tax paid (tax paid while traveling may be allowed): 10 points

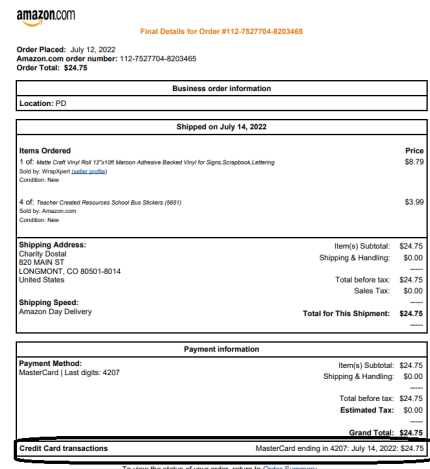
- Receipts that are missing, not original, or itemized: 10 points
- Gift card purchases (see manual for further details): 10 points
- Using prohibited vendors (see manual): 10 points
- Prohibited travel related expenses (per Board Policy DKC): 10 points
- Transactions payable to St. Vrain Valley School District: 10 points
- Split Transaction: 50 points
- Failure to keep the Pcard or account number safe: 50 points
- Unresolved personal use: 50 points

Reinstating a suspended card:

To reinstate a suspended card, you will need to take the Pcard training again and retake the test. If your card is reinstated and you accumulate 30 points in a one-year period your card will be permanently revoked.

Statements and appropriate back up are due to the AP department by the 15th of the month. A two-day allowance is granted for weekends, holidays, or weather-related delays.

****What does a correct receipt look like?** Receipts should include the vendor name, address, date of purchase, items purchased, subtotal, tax, shipping, grand total, and the credit card charge. Purchases made online should be printed out from their website (Amazon) or an email confirmation including the above information. Purchases made from a vendor using a square for payment must include the information above as well. Below are a few examples:





Out of Pocket (OOP)

Out of pocket expenses (OOP) can be processed, approved and paid through the Commercial Card Expense Reporting (CCER) system in Wells Fargo. Expenses can be added by the cardholder or reconciler. Once entered, and reviewed, the Approver must approve the transactions online in order for them to be paid. If you already have a P-Card, follow the instructions (Attachment A) on how to add your bank account information, add expenses and review statements. Non-cardholders can use the CCER OOP process after completing the OOP/MileageParameter Form (Found in IV Financial Resources) and sending it to Janice Cramer.

OOP purchases are limited to \$500 per line and are reimbursed only when an itemized original store receipt is provided. **Purchases over \$500 per receipt must be approved by the CFO.**

Using a purchase order or a Pcard is recommended to avoid paying sales tax. Reimbursements via OOP follow the same rules as PCard expenditures, listed above, including all allowable and unauthorized reimbursements. The school or department will need to retain the statement, itemized receipts, mileage forms and/or game sheets on-site for three years (2+current) for audit purposes. DO NOT forward this paperwork to Accounts Payable (unless requested).

Detailed Operating Procedures

General Procedures

- Your Approver will let you know what you are authorized to purchase.
- All purchases made with the PCard will be reviewed on a monthly basis by your Approver.
- Your Approver is the final signature authority for all purchases.
- Pcards should **never** be used for personal purchases, even with the intent to reimburse. All personal purchase must be immediately reported to your Approver and Program Administrator. This transaction must be rectified immediately with a credit to your Pcard or by completing a DRF (District Reimbursement Form) and writing a check to the district.
- Original itemized receipts are required on all transactions. Each receipt should state the purpose of the purchase and attendees if appropriate. Do not highlight items on the receipts. Do not tape over receipt information.
- Determine the company's refund and return policies before you place your order. Cardholders may not receive cash back for any refunds or exchanges. All returns must be credited to the PCard account. A receipt or invoice showing the refund or the original receipt must be attached (if they are unable to give you a refund receipt).



- As with any SVVS purchase, the card is not to be used for any product, service or with any merchant considered to be inappropriate for SVVS Funds.
- All cardholder statements must be reconciled with supporting receipts; account numbers properly posted to each transaction; and approved each month on the timeline defined in Wells Fargo.
- A single item purchase of \$5000 or more requires 2 or more price quotes or a Sole Source Form (Found in IV Financial Resources). You will need to keep these quotes or Sole Source Form with your records. Contact the Purchasing Department for assistance with receiving competitive quotes.
- Cardholders abusing PCard privileges may be subject to sanctions or to appropriate disciplinary action in accordance with Cardholder User Agreement.
- Chronic abuse and/or willful or negligence will be investigated and may result in the suspension or cancellation of the Pcard. SVVS will take any recovery action deemed appropriate, as permitted by law.

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Acceptable Purchases:

- Office Supplies
- Classroom books and supplies
- Gift cards; for contributing volunteers only (up to \$50). Include description of recipients and must be attached to the original receipt.
- Food may be an acceptable purchase. (See text box)
 - Food purchases require an itemized receipt as well as a group description to be included with monthly statement, ie: CSAP snacks for 8th grade math

Unauthorized Purchases:

- Items for personal use
- Gift cards to employees of St. Vrain Valley Schools.
- Gift cards to students. Refer to "Student Incentive Guidelines".
- Cash advances / ATM withdrawals
- Alcoholic beverages
- Tobacco
- Controlled Substances
- Long-term Leased equipment
- Stock items available through our warehouse
- Hotel room movies or airplane in-flight movies and seat upgrades.
- Transactions payable to St. Vrain Valley School District or one of its programs, departments or schools, e.g. professional development classes, etc.
- The cost of fines for parking or traffic violations
- Any purchase deemed inappropriate by the approver

SNACKS / MEALS FOR STUDENTS

Instructional curriculum – Taxpayer dollars (Fund 10) may not be spent for food unless necessary for instructional curriculum, such as culinary classes, etc.

Community Schools – Community School child-care programs adhere to Colorado Child Care Licensing regulations regarding snacks and meals.

Student Activities – Food purchases for student activities shall be charged to the individual program or activity for which the fee was collected.

Grant Funded Meals – Grant-funded meals are allowed when addressed directly in the grant agreement.

High school athletic meal allowances – Refer to CHSAA guidelines related to meal allowances during post-season competition.

Emergency Situations – Meals for students are allowed when provided to students during emergency situations.

In all cases, per Board Policy EFEA, meals and snacks for students shall be nutritious and follow the USDA nutritional guidelines.

MEALS FOR STAFF

Budget Managers may authorize actual and necessary expenditures from our District funds in the following circumstances for meals if it directly facilitates a District purpose or function, including:

- Meals provided to employees during emergency situations.
- Grant-funded meals when addressed directly in the grant agreement.
- Meals incurred on official business travel, provided such out-of-town travel has been approved in accordance with our District policies.
- Interview sessions or meetings that last more than 3 hours and prevent staff from taking a meal break.
- Special functions that directly serve our District needs or functions.
- **Snacks or beverages** (coffee, tea or water) are allowed to be purchased for meetings or trainings that last 2-3 hours on non-contract days.

District expenditures for meals, snacks or beverages are **NOT** allowed for routine administrative meetings, trainings, budget planning sessions or other types of informal meetings that are held in the normal course of performing a job.

Schools and departments may provide a meal from the General Fund for their entire staff up to twice each school year. This must occur during the work day, on District premises and be fiscally reasonable.

For approved and appropriate functions and events, utilizing our District's catering services (CDC culinary program or Nutrition Services Catering) is strongly encouraged.

Retirement parties or other staff parties throughout the year are to be funded by the employees' Sunshine Fund. No District funds are to be used for such events.

Food purchases for staff travel are addressed in the Expense Authorization/Reimbursement Guidelines.

Exceptions to the guidelines in this document require prior written approval from our District Chief Financial Office



Leased Equipment or Facilities

Leases, to include, but not limited to, equipment or facility for one-time rental is allowed. Prior approval for a long-term lease of equipment or facility space is required as a PCard purchase. Purchase Orders for leased equipment or facilities is preferred.

Restricted Purchases:

- Gasoline
- Purchases from convenience stores
- International purchases
- Travel expense privileges
- iTunes, Apps, music and other media (refer to the District's Digital Purchasing Policy)

Receipt Retention

For audit purposes, it is a requirement that you keep at your site copies of all PCard receipts for goods and services purchased for 3 years (2+current year). Originals are sent to Accounts Payable. For all orders placed via phone, fax or mail, you must request a receipt detailing merchandise price, freight, etc. For all food purchases an itemized receipt as well as a description of group of participants must be turned in. A group description of the recipients is required for all gift cards for volunteers and must be attached to the original receipt.

Since standard reimbursement policies require retention of receipts or other proof of purchase, record keeping is not an extraordinary requirement. As purchasing card records will be audited, it is essential to adhere to the above record keeping guidelines. Original receipts are required in all cases except online receipts. Do not highlight receipts, tape over any information, or cut receipts in any way.

Disputed or Fraudulent Charges

If there is a discrepancy between your receipts and your statement, it is imperative that the issue be addressed immediately. Depending on the type of discrepancy, you will need to contact either the merchant or your Program Administrator to resolve the disputed transaction. If you believe the merchant has charged you incorrectly or there is an outstanding quality or service issue, you must first contact the merchant and try to resolve the error or problem. This may appear on your next statement as a credit. If you are unable to resolve the dispute to your satisfaction, please notify the Program Administrator with all the relevant details.



Sales and Use Tax

As a Government Agency, the District is a non-taxable entity recognized in the state of Colorado. The District's sales tax exemption number is printed on the front of your p-card. Please make the merchant aware prior to the start of your purchase that your purchase is tax exempt. All merchandise purchased should not include sales tax. Out of state purchases could also be tax exempt. Give the merchant the tax exemption number from your card if requested. The Cardholder is responsible to check with the merchant regarding tax exemption. **If tax is charged and the vendor refuses to waive the tax, note the receipt and notify Accounts Payable.** If tax is charged due to cardholder neglect, the cardholder should rectify the situation with the vendor and ask for a credit. If you choose not to, you as the cardholder will be responsible for reimbursing the district for the taxes charged. Complete the "District Reimbursement Form" and bring reimbursement to the Financial Services Department for processing.

Verification of Charges & Reconciliation

Each month you will receive an email informing you that your monthly statement is available on the Wells Fargo website. The statement will reflect the transaction date, supplier/merchant name and the total amount of the purchase. Review the transactions listed on the statement, include the original receipts and submit for approval.

District Review

Following approval of charges on the Wells Fargo Website, Financial Services will review all charges for proper account coding. Occasionally an expenditure account may be changed to agree with the description and vendor provided by the reconciler in Wells Fargo. The Cardholder will receive an email outlining any changes made to expenditure codes after the file has been posted to Infinite Visions. If you believe the expenditure account change is incorrect, an Expenditure Correction should be submitted for a change with appropriate supporting documentation.



Cardholder Responsibilities

As a PCard holder you are responsible for the following:

- Retaining all original receipts for items purchased with your P-Card. Collection of receipts is necessary to provide backup for auditing purposes.
- Immediately upon receipt of your monthly online statement, check your statement to ensure all transactions posted are legitimate transactions made by you. You may begin the reconciling process any time during the month.
- Include in the description: why the items were purchased; who participated, and what was purchased.
- Ensuring all transactions are posted to the proper account number to be charged.
- Forwarding your statement with all receipts attached to your Reconciler or Approver for review and approval.
- Keep a copy of the receipts and statement for your records.

Reconciler Responsibilities

You may or may not be your own reconciler. If you reconcile your statement or another cardholder's statement, you are responsible for the following:

- Ensuring all transactions posted are legitimate purchases made by you on behalf of the District.
- Ensuring all transactions are posted to the proper account number to be charged.
- Ensuring all original, itemized receipts are included with the statement.
- Ensuring all descriptions of the transactions are clear and unique to each transaction.
- Forwarding your statement with all receipts attached to your Approver for approval.

Approver Responsibilities

Approvers are responsible for:

- Ensuring all transactions posted are legitimate purchases made by your staff on behalf of the District.
- Determining if there are Pcard violations and take appropriate action if violations are found
- Questioning any unusual or prohibited transactions.
- Ensuring all transactions are posted to the proper account number to be charged.
- Ensuring all original itemized receipts are included with the statement.
- Ensuring all descriptions of the truncations are clear and unique to each transaction
- Electronically approving each statement. If you miss the electronic approval window, you must review and sign the front of each statement.
- OOP transaction must be approved online for the employee to be reimbursed, signed statements are not accepted.
- Forwarding all statements with all original itemized receipts attached to the Accounts Payable Department by the 15th of each month following the closing day of the statement. Keep copies at your site. See the above Receipt Retention.