FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
CSIS California School Information Services

Travis Unified School District

Management Review

February 23, 2017

Joel D. Montero
Chief Executive Officer

FCMAT
FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM
CSIS California School Information Services

February 23, 2017

Pam Conklin, Interim Superintendent
Travis Unified School District
2751 De Ronde Drive
Fairfield, CA 94533

Dear Interim Superintendent Conklin,

In August 2016, the Travis Unified School District and the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement for a review of the district's accounts payable services. Specifically, the agreement stated that FCMAT would perform the following:

1. Review the internal controls and operational processes and procedures of the accounts payable function and make recommendations for improved efficiency, if any.

This final report contains the study team's findings and recommendations. FCMAT appreciates the opportunity to serve the Travis Unified School District, and extends thanks to all the staff for their assistance during fieldwork.

Sincerely,

Joel D. Montero
Chief Executive Officer

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About FCMAT

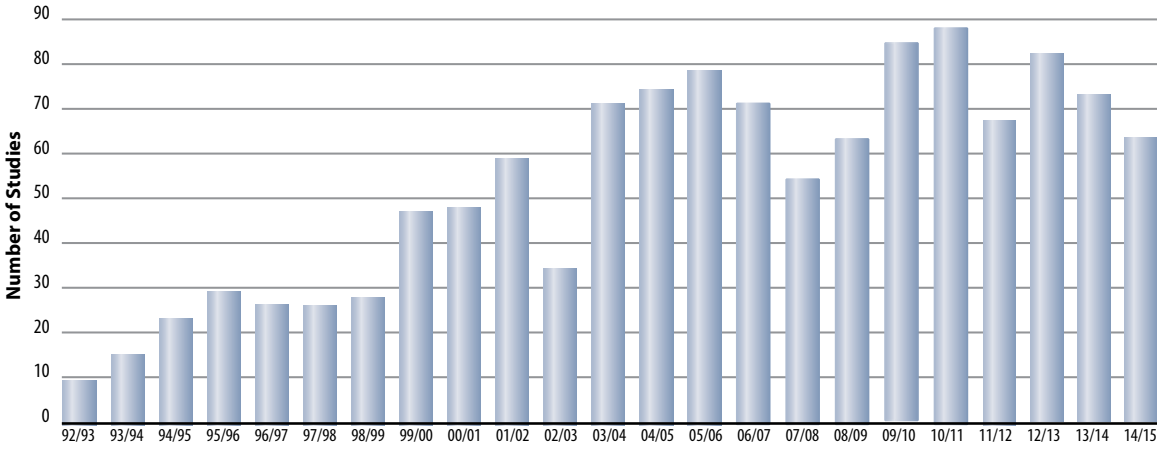
FCMAT's primary mission is to assist California's local K-14 educational agencies to identify, prevent, and resolve financial, human resources and data management challenges. FCMAT provides fiscal and data management assistance, professional development training, product development and other related school business and data services. FCMAT's fiscal and management assistance services are used not just to help avert fiscal crisis, but to promote sound financial practices, support the training and development of chief business officials and help to create efficient organizational operations. FCMAT's data management services are used to help local educational agencies (LEAs) meet state reporting responsibilities, improve data quality, and inform instructional program decisions.

FCMAT may be requested to provide fiscal crisis or management assistance by a school district, charter school, community college, county office of education, the state Superintendent of Public Instruction, or the Legislature.

When a request or assignment is received, FCMAT assembles a study team that works closely with the LEA to define the scope of work, conduct on-site fieldwork and provide a written report with findings and recommendations to help resolve issues, overcome challenges and plan for the future.

FCMAT has continued to make adjustments in the types of support provided based on the changing dynamics of K-14 LEAs and the implementation of major educational reforms.

Studies by Fiscal Year



FCMAT also develops and provides numerous publications, software tools, workshops and professional development opportunities to help LEAs operate more effectively and fulfill their fiscal oversight and data management responsibilities. The California School Information Services (CSIS) division of FCMAT assists the California Department of Education with the implementation of the California Longitudinal Pupil Achievement Data System (CALPADS). CSIS also hosts and maintains the Ed-Data website (www.ed-data.org) and provides technical expertise to the Ed-Data partnership: the California Department of Education, EdSource and FCMAT.

FCMAT was created by Assembly Bill (AB) 1200 in 1992 to assist LEAs to meet and sustain their financial obligations. AB 107 in 1997 charged FCMAT with responsibility for CSIS and its statewide data management work. AB 1115 in 1999 codified CSIS' mission.

AB 1200 is also a statewide plan for county offices of education and school districts to work together locally to improve fiscal procedures and accountability standards. AB 2756 (2004) provides specific responsibilities to FCMAT with regard to districts that have received emergency state loans.

In January 2006, Senate Bill 430 (charter schools) and AB 1366 (community colleges) became law and expanded FCMAT's services to those types of LEAs.

Since 1992, FCMAT has been engaged to perform more than 1,000 reviews for LEAs, including school districts, county offices of education, charter schools and community colleges. The Kern County Superintendent of Schools is the administrative agent for FCMAT. The team is led by Joel D. Montero, Chief Executive Officer, with funding derived through appropriations in the state budget and a modest fee schedule for charges to requesting agencies.

Introduction

Background

The Travis Unified School District is located in Solano County and serves approximately 5,565 students in portions of the cities of Vacaville and Fairfield as well as the unincorporated portions of Solano County and the Travis Air Force Base. The district has five elementary schools, one middle school, one comprehensive high school, one alternative high school and one community day school.

In August 2016, the Fiscal Crisis and Management Assistance Team (FCMAT) and the Travis Unified School District entered into an agreement for FCMAT to provide management assistance. The study agreement specifies that FCMAT will complete the following:

1. Review the internal controls and operational processes and procedures of the accounts payable functions and make recommendations for improved efficiency, if any.

Study and Report Guidelines

FCMAT visited the district on October 25 and 26, 2016 to conduct interviews, collect data and review documents. This report is the result of those activities and is divided into the following sections

- Executive Summary
- Internal Controls Overview
- Purchasing
- Accounts Payable
- Petty Cash Funds
- Cross Training and Desk Manuals
- CAL-Cards
- Appendices

In writing its reports, FCMAT uses the Associated Press Stylebook, a comprehensive guide to usage and accepted style that emphasizes conciseness and clarity. In addition, this guide emphasizes plain language, discourages the use of jargon and capitalizes relatively few terms.

Study Team

The study team was composed of the following members:

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Executive Summary

The district is experiencing turnover in numerous key positions in the district office. The chief business official (CBO) has been in the current position only since the start of this fiscal year but is receiving training and mentorship from the previous CBO, who retired. Other administrators with institutional knowledge are scheduled for retirement this year. Transition and adjustment following leadership changes can often be difficult. There is a lack of clear communication among the district's human resources, payroll, accounting, purchasing, and accounts payable staff and managers. Although this is not unusual, the CBO should coordinate regular team meetings to discuss challenges and develop a plan to address them. The CBO should also provide information to support the team, make suggestions, and celebrate successes. As communication improves the frequency of meetings can decrease, but they should still be scheduled regularly.

Several staff members are new to their positions, though they came from other district sites or departments. It will take time for these employees to reach the level of expertise they aspire to. Desk manuals, cross training and procedure manuals are needed for the entire fiscal services division to help inform and guide employees regarding who is to do which tasks and how to do them.

The district's purchasing and accounts payable processes are antiquated, relying heavily on paper documents. Although the processes have been designed to help staff route all the required documents, they have created inefficiencies that contribute to delays in paying vendors.

The district uses the Escape Online 5 business information system, which is maintained and controlled by the Solano County Office of Education. District staff are generally dissatisfied with the perceived limitations of the software; however, Escape Online 5 is a powerful and comprehensive business system for school districts and county offices of education. The system can automate tasks and ultimately eliminate most repetitive and manual tasks. However, the district is not using many of these features.

The district lacks board policies and administrative regulations regarding Cal-cards. The district should consider reducing the number of individuals who hold district Cal-cards to strengthen internal controls and reduce exposure to unauthorized expenditures. The district also needs to develop a more comprehensive Cal-card manual and agreement, and require all users to sign it before a district credit card is issued. The district should also require employees to complete a purchase requisition and obtain district office approval before using a Cal-card, consistently monitor card use to ensure conformity with the user agreement, and confirm that all charges are for district-approved purposes.

Findings and Recommendations

Internal Controls Overview

Internal controls provide the means by which an organization's assets and resources are directed, monitored and measured, and play an important role in protecting an organization from fraud, abuse or misappropriation of resources. Internal controls help ensure efficient operations, reliable financial information, and legal compliance; they also help an organization obtain timely feedback on its progress in meeting its goals.

An organization establishes internal controls for its operations by setting goals, objectives, budgets and performance expectations. Several factors influence the effectiveness of internal controls in an organization, including the social environment and how it affects employees' behavior; the availability and quality of information used to monitor the organization's operations; and the policies and procedures that guide the organization.

The following are some of the common deficiencies and omissions that can cause internal control failures:

- Failure to adequately segregate duties and responsibilities related to authorization of financial transactions.
- Failure to limit access to assets or sensitive data (e.g. cash, fixed assets, personnel records).
- Failure to record transactions, resulting in a lack of accountability and the possibility of theft.
- Failure to reconcile assets with the correct records.
- Unauthorized transactions, which increase the likelihood of skimming, embezzlement or larceny.
- A lack of monitoring or implementation of internal controls because of a failure by the governing board and management to do so, or because personnel are not qualified.
- Collusion among employees when they have little or no supervision.

A system of internal controls consists of policies and procedures designed to provide the governing board, county superintendent and management with reasonable assurance that the organization achieves its goals and objectives. Traditionally referred to as hard controls, these include segregation of duties; limiting access to cash; management review and approval of transactions; and reconciliations. Other types of internal controls, typically referred to as soft controls, include management tone; performance evaluations; training programs; and maintaining established policies, procedures and standards of conduct.

The internal control environment establishes the moral tone of an organization. Although intangible, it begins with the leadership and consists of employees' perception of the ethical conduct displayed by the governing board, superintendent and executive management. The control environment is a prerequisite that enables other components of internal control to effectively prevent or deter fraud or illegal acts. It sets the tone for the organization, provides discipline and control, and includes factors such as integrity, ethical values and employee competence.

Control activities are a fundamental element of internal controls, and are a direct result of policies and procedures designed to prevent and identify misuse of a district's assets, including

preventing any employee from overriding controls in the system. Control activities include the following:

- Performance reviews, which compare actual data with expectations. In accounting and business offices, this most often occurs when budgeted amounts are compared with actual expenditures to identify variances, and followed by budget transfers to prevent overspending.
- Information processing, which includes the approvals, authorizations, verifications and reconciliations needed to ensure that transactions are valid, complete and accurate.
- Physical controls, which are procedures designed to safeguard and secure assets and records.
- Segregation of duties, which consists of processes and procedures to ensure that no employee or group is placed in a position that enables them to commit and conceal errors or fraud in the normal course of their duties. In general, segregation of duties includes separating the custody of assets, the authorization or approval of transactions affecting those assets, the recording or reporting of related transactions, and the execution of the transactions. Adequate segregation of duties reduces the likelihood that errors will remain undetected by providing for separate processing by different individuals at various stages of a transaction, and for independent review of the work.

Each person in an organization is responsible for internal controls in some capacity because nearly everyone either produces information used by the internal control system or takes action to implement organizational control. Every individual in the organization should take responsibility for communicating problems in operations, including noncompliance with policies or illegal actions. Ultimately, internal controls should pervade every level of an organization; however, district administrators and program managers, governing board members and auditors have unique roles that include a high level of responsibility.

The superintendent, as the visionary and chief executive of an organization, sets the example and expectations for an organization's operations, ethics and culture. This influences all decisions and activities in an organization and the extent to which employees are aware of and adhere to internal controls. Other factors that contribute to a positive control environment include integrity, ethical values, management philosophy and operating style, organizational structure, assignment of authority and responsibility, and employee expertise and proficiency.

There are five main components of internal control:

- Control environment (management philosophy)
- Communication
- Risk assessment and management (internal and external risks to controls, and tools to prevent or reduce risk)
- Control activities
- Monitoring of controls (e.g. review of transactions)

The chief business official oversees the integration of these five components into one cohesive structure:

The administrative team provides leadership and direction to managers, and reviews and gives them feedback on their internal control decisions. In turn, the managers communicate with the

employees responsible for the functions in various working groups and give them responsibility for establishing specific internal control policies, procedures, activities and monitoring

An organization's governing board should work as a group to provide governance, guidance and oversight. Individual board members significantly improve the control environment when they are informed, free of bias, inquisitive, principled and ethical in their actions, and expect the same standard of conduct from everyone in the organization.

Independent auditors assess whether the controls are properly designed and implemented, monitor whether they are working effectively, and make recommendations for improvement if needed.

Purchasing

Purchasing can be accomplished by various means including acceptance of bidding, credit card use, and purchase orders. The governing board is ultimately responsible for all purchasing because it is charged with the prudent use of public funds. As part of this function, the board is required to review and either approve or deny all purchase orders and formal contracts (Education Code Section 17604). Although the Education Code gives the board authority to delegate review approval functions to the superintendent or another designated agent, a contract created is not enforceable until it has been ratified by the governing board as evidenced by a passed and adopted board action. Education Code Section (EC) 17596 sets the duration of a continuing contract at three years for materials and supplies and five years for work, services, apparatus or equipment. Furthermore, EC 17605, states, ". . . All transactions entered into by the officer or employee shall be reviewed by the governing board every 60 days."

The district's governing board has established purchasing guidelines through its policies and administrative regulations. Board Policy (BP) 3300, Expenditures and Purchases; BP/AR 3311, Bids; and BP 3312, Contracts, contain the bulk of the district's guidance for purchasing.

Board policies and administrative regulations (ARs) are based on state and federal laws and regulations, case law, and district practice. Board policies and regulations provide guidelines and directives by which a district and its staff operate, and are a key component of internal controls. Because they are based on laws and regulations that are revised frequently, board policies should be updated to reflect those changes.

Purchase Orders

Signed purchase orders (POs) are legal contracts with the district. Although numerous district staff members are involved in processing POs, proper procedures are essential to prevent them from being misused.

Some steps in the district's purchase order approval process are redundant. The process starts with the school sites or departments getting quotes or estimates for items they want. The secretary then enters this information into the Escape Online 5 financial software as an online purchase requisition, which is then routed to the applicable department(s) (e.g. technology, maintenance) based on the account codes. All requisitions eventually go to the assistant director of fiscal services, who reviews them for proper account code and spelling, and then approves them online. The requisition is then routed to the purchasing office, which audits the items and checks account codes and spelling. This is one of a number of steps at which redundancy occurs. The purchasing office creates and prints the PO, which is signed and dated manually by the director of fiscal services and/or the CBO. The approved PO is then emailed, faxed, or occasionally mailed to the vendor, and copies are forwarded to the accounts payable office.

Accounts Payable

Accounts payable (AP) functions include recording, analyzing and summarizing financial activities dealing with the payment of funds for non-salary expenditures. The goal of the AP function is prompt and accurate payment for goods and services procured in accordance with governing board policy. Employees responsible for accounts payable need to have up-to-date knowledge of the California Education Code, federal and state tax laws and regulations, generally accepted accounting principles, and local board policies.

Clear, consistent, cooperative communication is vital to effective operations. Accounts payable employees often represent the organization to vendors, and must communicate effectively with staff from various schools and departments as well as accounting, payroll and data processing staff. An accounts payable position is an important part of a district's fiscal team; each AP transaction affects the organization's fiscal operations.

Accounts Payable Process

It is a best practice for a district's accounting office to receive all invoices directly. The district's accounting assistant in the AP office receives most invoices directly, but some are forwarded from other sites or departments. The accounting assistant date stamps invoices received.

School sites and departments send receiving records and OK-to-pay forms to accounts payable. Invoices are then matched to the PO and the OK-to-pay document to begin the payment process. Accounts payable staff scan these documents into a shared file separate from Escape Online. Payments are then entered in to the Escape Online system daily, and three county check runs are done each week. The assistant director of fiscal services audits all accounts payable batches pending payment. The county office prints the check and delivers them to the district on Mondays, Wednesdays and Fridays, and the district then mails them to the vendors. Employees noted during interviews that most complaints about late payments are from small contractors.

The district lacks written procedures and guidelines that include timelines for processing invoices. The district also lacks an escalation process to help resolve issues with problematic invoices. The best practice is to assign an accounting assistant to track required backup documents and to forward the invoice to an employee in a position with more authority when a lack of response from a site or department is delaying payment. The employee with more authority can then handle these issues, relieving the accounting assistant position from the responsibility of enforcing policies and procedures beyond basic inquiries.

Following is a standard escalation timeline and process:

- Day 1 (e.g. Monday): 1st Notice Accounts Payable
- Day 4 (e.g. Thursday): 2nd Notice Accounts Payable
- Day 7 (e.g. Tuesday) 3rd Notice Director of Fiscal Services or CBO

FCMAT's review of numerous invoices revealed that invoice turnaround is often delayed because of problems with communication and processes. The most significant issues were lack of timely OK-to-pay forms, insufficient vendor invoices, or invoices that exceed the budget and thus require a budget transfer. Of the 23 AP items FCMAT tested, 11 items, or 48%, had one of these delays. The amount of time between invoice dates and the OK-to-pay dates varied from 13 to 61 days. Other delays occurred because of change orders for which the budget needed to be updated before payment could be made, or because the user selected the wrong type of PO (Escape

Online 5 requires a system receiving record from the warehouse and will not allow payment until this is corrected).

Other issues with documents submitted included the following

- Vendor invoices that lacked details such as the work performed and the date or dates work was completed.
- A lack of itemized receipts for food purchased for meetings with an accompanying list of participants and agenda.
- Requests that consisted of a string of emails rather than a purchase order with an invoice and OK-to-pay form.
- Purchase orders that were created after an invoice was received.
- Purchase order that lacked an attached contract and/or agreements as back up to authorize payments.

The district began using Escape Online 5 as its electronic business information system three years ago, at the same time the county office of education implemented this system. Although it is still relatively new to the district, staff are not using this software effectively and many employees expressed confusion and dissatisfaction with its perceived limitations. This could be due to a lack of knowledge and/or training about the system's capabilities. Interviews with employees indicated that the district still heavily relies on a paper process, which is inefficient and increases workload. Because documents often are not attached to electronic POs, the district uses a hard copy OK-to-pay form that must be completed and signed manually before being sent to AP. This document duplicates information that is already on the PO, and the manual process it requires is time-consuming and contributes to delayed payments.

Escape Online 5 is designed to work as a fully-integrated system that automates tasks and thus allows an organization to eliminate repetitive and manual tasks. The system offers a workflow option that will alert users when documents need their attention. Once workflow is set up, users can receive notifications within the Escape system or, as most users prefer, alerts via email. Workflows can be set up for requisition approvals and AP payment, direct payments, employee payments, journal entries, and budget transfers. Because Escape Online 5 is new to district staff., it is essential that the district invest the time and effort needed to fully implement the system, including adequate training for staff, so the system's full capabilities can be used.

Internal controls are designed to provide compliance with federal, state and local laws as well as with district board policy. FCMAT's review of the district's board agendas and minutes revealed that neither purchase order reports nor warrant reports are brought to the board to be reviewed every 60 days as required by BP 3300 and Education Code Sections 17604 and 17605. These reports can be produced from the district's financial software.

Petty Cash Funds

On April 17, 2007, the district adopted BP 3314.2 and AR 3451 regarding revolving funds and petty cash funds. The district's AR on petty cash states that these funds are to be used "for unforeseen, small school expenses, such as postage or individual purchases of supplies," and that the total of the funds shall not exceed $250. The AR also limits petty cash use to supply items only, and requires approval via a petty cash voucher prior to purchase. It also requires submission of an original receipt for all purchases. One petty cash reimbursement FCMAT reviewed was for a food purchase, and no detailed receipt was provided.

The California School Accounting Manual (CSAM), Procedure 330-50, states that the amount contained in the revolving fund should include the amount held in petty cash. Although revolving funds and petty cash are similar in use and control, revolving funds are normally held in a bank account and checks are used to make withdrawals, whereas petty cash withdrawals are made in cash and receipts are subsequently submitted for replenishment of funds. The amount of petty cash in the district's Fiscal Services department is greater than the maximum allowed by current board policy.

Interviews indicated that although the district has a formal process for requesting reimbursement, the process for replenishing the account requires that a check be made out to an employee. The employee who initiates the petty cash summary to replenish the fund also receives the warrant. No one employee should handle a transaction from initiation to reconciliation, and no employee should have custody of an asset (such as cash) and maintain the records of related transactions. One way to increase the segregation of duties would be to have the warrant made out to an employee in a supervisory position, such as the director of fiscal services or the CBO.

Cross Training and Desk Manuals

The Fiscal Services Department lacks cross training and desk procedure manuals in accounts payable and purchasing. More than one employee should be able to perform each job in the department. When employees are cross trained, operations are not significantly hindered by an employee's absence because another staff member can be assigned to perform their duties. When employees are cross trained, operations are not significantly hindered by an employee's absence because another staff member can be assigned to perform their duties. Inadequate cross training is often a problem regardless of an organization's size. Recent staff turnover has made evident the need to document business processes and procedures and cross train staff.

All Fiscal Services Department positions need desk manuals that include step-by-step procedures for business-related job duties, including each position's internal control-related responsibilities to help ensure consistent internal controls.

Creating desk manuals also provides an opportunity to plan and diagram internal controls and written standards for the business office. Desk manuals are especially helpful when training new staff, helping preserve institutional knowledge as well as document and monitor segregation of duties districtwide. It is a best practice to make desk manuals available to the district office, schools, and other departments to help them with AP processes, standards, transactions and best practices.

CAL-Cards

CAL-Cards (credit cards used by state government entities such as school districts) are typically issued to employees so they can make purchases from vendors that do not accept purchase orders, or to expedite purchases, such as conference registration fees.

The district does not have a process for determining which employees should be issued a CAL-Card; all prospective CAL-Card users are approved by the CAL-Card administrator, who also determines the daily and monthly spending limits and any exceptions to the rules of use. Each cardholder receives a handbook when they are first issued their card, and each is required to sign the district's CAL-Card user agreement annually. Once the annual agreement is signed, prior to any Cal-card purchase, each cardholder must determine whether the budget has sufficient funds to pay for the purchase. Once a purchase is made, the cardholder must ensure that the goods are received and that the invoice and any other supporting documents are filed at the cardholder's site or department, with proper account codes referenced. The AP office receives the monthly CAL-Card statements for all cardholders from US Bank and makes timely payments from clearing account codes. Cardholders or clerical staff are required to prepare timely journal entries to charge the applicable account codes for items purchased and credit the clearing account.

The district's procedures include the Fiscal Services Department conducting an audit of CAL-Card use at least annually, though preferably more often; however, only one audit has been completed since the current CAL-Card processes were implemented in 2015.

FCMAT sampled CAL-Card charges on US Bank statements for July through October 2016 and reviewed the district's CAL-Card Cardholder Handbook document. Review of these documents revealed the following:

- Seven employees who use CAL-Cards were not listed on the master list of 64 approved credit card users.
- In 10 instances users exceeded their daily or monthly limits.
- The CAL-Card Cardholder Handbook states that the CAL-Card administrator can make exceptions to allow equipment purchases over the $500 limit. However, no document was provided to show which, if any, employees were granted this exception.
- Different CAL-Cards are used to pay for parts of the same conference (e.g. conference registration paid via purchased order; flight paid using a secretary's CAL-Card; and hotel, taxi and food paid for using the conference attendee's CAL-Card). This makes it challenging to complete the travel/conference form and to fully understand the cost of these conferences.
- CAL-Cards were used to purchase textbooks and a workstation, although the district's CAL-Card handbook prohibits purchases of textbooks or furniture; a service contract and workshop registrations were paid without proper approval; a W-9 form was not obtained for a purchase; and an incorrect object code was used on another purchase.
- A monthly average of $10,500 was paid to Amazon, but only the invoices list the items purchased. Without the invoices, it is difficult to know what was purchased and thus whether it was an authorized expense.
- A total monthly average of $87,696 was paid via CAL-Cards for the four months reviewed. Because these expenditures did not go through a standard purchasing process

in which preapproval is required, the risk of unauthorized purchases and fraud is higher unless there are thorough and timely audits.

- The clearing account code to which CAL-Card payments are initially charged is not being cleared in a timely manner. Although staff strive to do this on time, some are unable to complete this task monthly, and sometimes it takes significantly longer.
- Some staff are not certain who is responsible for monitoring the clearing account, or whether their position has the authority to ensure it is cleared in a timely manner.
- Some school secretaries process and submit CAL-Card paperwork for employees at their school. They are responsible for collecting receipts and account code information from the card holders, matching receipts to CAL-Card statements, and entering the journal entry for posting. They sometimes have difficulty getting receipts from cardholders, and sometimes have to go online or call vendors to get supporting documents.
- School sites and departments struggle at year end to cover costs charged to CAL-Cards; this requires secretaries to request that POs be closed or reduced so that transfer entries can be submitted to their budgets.
- The rebates the district receives from its CAL-Card issuing bank are distributed to sites and department based on the percentage of total dollars charged. This creates an incentive for users to buy as much as possible with the CAL-Cards thus circumventing the district's purchasing system.

FCMAT's review of CAL-Card transactions indicated that the cards are used extensively to purchase meals and food for meetings. It would benefit the district to include in board policy and or administrative regulations information about whether this type of use is permitted, and if so under what circumstances.

It is possible to restrict the use of any CAL-Cards or other procurement card issued through the state's Department of General Services so that it can be used only for certain commodities and vendors; different restrictions can be set for each cardholder.

The district's CAL-Card manual is not sufficiently in-depth or detailed for its needs. A sample of a more in-depth manual is included in Appendix A. An in-depth and detailed manual will include the consequences for personal use of a card, failure to submit receipts, and failure to submit statements on time. Sufficient board policy and administrative regulations are also needed regarding CAL-Cards to provide guidelines to the district and staff. Sample policy and regulations are included in Appendix B.

Recommendations

The district should:

1. Before each board meeting, ensure that a list of all POs and accounts payable liabilities transacted is included in the board packet for approval.
2. Coordinate regular team meetings between the human resources, payroll, accounting, purchasing, and accounts payable department to discuss challenges and develop solutions, under the CBO's guidance.
3. Develop written procedures and guidelines for processing invoices.
4. When vendor invoices lack sufficient information, such as work items or dates work was completed, request a more detailed invoice.
5. Implement and design an escalation process to help resolve problematic invoices.
6. Work with the county office to ensure it has the latest version of Escape Online 5
7. Use Escape Online 5 fully to take advantage of the following capabilities:
    a. Workflow options that alert users when documents need their attention.
    b. Scanning and attaching multiple supporting documents (e.g. invoices, receiving records, agreements and contracts) to requisitions and POs.
    c. Uploading purchasing data from a spreadsheet to requisition forms.
    d. Electronic signatures on the PO, including when printed.
    e. Starting and processing automated clearing house (ACH) payments to vendors.
8. Retrain staff on Escape Online 5 features to reduce the use of paper. Ensure that the retraining focuses on the system's capabilities. For example, AP employee should be able to view purchase order information and backup documents online instead of printing, scanning and emailing invoices and other necessary documentation.
9. Encourage staff with similar jobs to participate in user group meetings and to take online training available from Escape Technology.
10. Reduce the amount of petty cash held in the Fiscal Services Department to $250 or less, in accordance with AR 3451.
11. Change the process so that the employee who initiates the petty cash summary to replenish the fund is not the same employee who received the warrant.

12. Provide a system of checks and balances so that no one employee handles a transaction from initiation to reconciliation, or has custody of an asset and maintains the records for the related transaction.
13. Implement cross training in accounts payable to allow the district to continue essential business office functions without interruption in case a position is vacant or an employee absent.
14. Create desk manuals for positions to ensure that other employees can understand and perform all duties when an employee is absent or a position vacant.
15. Decrease the number of individuals who hold CAL-Cards to strengthen internal controls and reduce unauthorized expenditures.
16. Develop a more comprehensive CAL-Card manual to give accounts payable guidance about audits and to help institute accountability measures when procedures are not followed.
17. Establish reasonable credit limits on each CAL-Card.
18. Require purchase orders for all goods and services paid for using CAL-Cards, except some travel expenses (e.g. conference registrations and hotel reservations).
19. Monitor credit card use more consistently to ensure conformity with policies and procedures and to confirm that all charges are for district-approved purposes.
20. Establish governing board policy and administrative regulations regarding CAL-Cards.
21. Ensure that its board policy and/or administrative regulations state whether (and if so, under what circumstances) district credit cards may be used to purchase meals and food for meetings.
22. Run monthly ledger reports to ensure that users are clearing their CAL-Card charges monthly.

Appendices

Appendix A

Sample CAL-Card Manual

San Juan Unified School District

CAL CARD PROCEDURES HANDBOOK

Business Support Services

Revised August 2015

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CARDHOLDERS "ACCESS ONLINE" REFERENCE GUIDES 22

APPROVING OFFICIAL "ACCESS ONLINE" REFERENCE GUIDES 36

I. CARDHOLDER RESPONSIBILITIES:

Application

- Complete the CAL-Cardholder Account Set-Up Form (SEE PAGE 11) and the Policies and Procedures Form (SEE PAGE 12) from the District's intranet.
- Get the proper signature from your Administrator (Approving Official), sign the Policies and Procedures form and submit both items to Business Support Services.
- Signature stamps are not allowed.

Issuance

- All cardholders will receive their card from the Business Support Services Department.
- You must activate your card by following the enclosed instruction sheet.
- To utilize Access Online, which allows you to view transactions, dispute transactions and view cardholder statements, you must register. (SEE CARDHOLDER "ACCESS ONLINE" REFERENCE GUIDES, PAGE 22)

Cardholder Purchases

- The cardholder is responsible for ensuring the bank card is used appropriately and all purchases are within the San Juan Unified School District's purchasing procedures and policies.
- The Purchasing Department must be used, instead of a CAL-Card, if the purchase of item(s) through quotes could save a material dollar value or is required by law.
- You can use your CAL-Card for paying bills online. (You must be able to print a receipt.)
- The reasons the CAL-Card may be revoked are noted on the CAL-Card Policies and Procedures Form (SEE PAGE 12).
- Purchases can only be made by and for district employees.
- Your single purchase limit is not to be circumvented by splitting a purchase into two different transactions. If you are in this situation, you need to discuss with your Approving Official about your limits or utilize another method of purchasing.

I. CARDHOLDER RESPONSIBILITIES: (continued)

Fixed Assets

- Fixed assets are equipment whose value (including tax and installation) exceeds $500.

- If equipment (single item purchase) over $500 is purchased with a CAL-Card; the fixed asset information must be provided as backup with the statement and a copy sent to Business Support Services, ATTN: Fixed Assets.

- If a single item purchase over $500 is not for equipment but "appears to be" a description must be on the receipt.

- Required fixed asset information:
  - Serial number
  - Per item cost including tax and installation
  - Date received or bought
  - Location
  - Budget code

- Repair costs are not fixed assets:
  - Repair costs are outlays necessary to keep an asset in its intended operating condition but do not materially increase the value or physical properties of the asset. Repair parts over $500 and less than $15,000 should be coded to object 4420.

Cardholder Travel Expenses

- The cardholder is responsible for ensuring the CAL-Card is used appropriately and all travel charges are within the San Juan Unified School District School District's travel policies and procedures.

- All travel costs must be recorded on an approved Travel/Conference Approval & Expense Claim Form (SEE PAGE 14). The form has provisions for recording charges that have been paid with a CAL-Card.

- All travel and conference expenses for district employees, ***with the exception of meals,*** can be charged on the CAL-Card (as approved by the administrator).

- If meals are included as part of the conference registration, they can be paid for by CAL-Card. If meals are included NO per diem reimbursement is allowed.

- A copy of the travel conference form and agenda needs to be turned in with the CAL-Card statement for any travel/conference expenses charged on the CAL-Card.

- All registration fees must be accompanied by a copy of the registration form.

I. CARDHOLDER RESPONSIBILITIES: (continued)

Receipts/Invoices

- The cardholder shall require the vendor to itemize the **ORIGINAL** receipt or invoice. An itemized receipt/invoice consists of the following information:

1. Price per item
2. Amount of sales tax and total amount
3. Shipping charges, if the District is liable for the cost
4. Description of items purchased
5. Quantity purchased

- If the receipt or invoice is not itemized, write in the quantity and price of each item or type of service and total dollar amount.

- Upon completing a CAL-Card transaction, the cardholder should immediately put receipts in a designated place until the statement arrives which corresponds with the receipts. The cardholder is responsible for maintaining original receipts/invoices.

- "Tear sheets" for an advertisement in the newspaper, can be used as your receipt.

- The original and any returned item receipts must be submitted with your statement.

- Meeting agendas and a list of the attendees must be attached with the receipt for any meeting expenses (i.e.; food, beverages, reasonable tip, *no alcohol*).

Lost Receipts/Invoices

- If the cardholder has lost receipts/invoices, you must first contact the vendor and request a duplicate copy.

- On Access Online you may request a copy of a receipt under disputed transactions. (SEE CARDHOLDER "ACCESS ONLINE" REFERENCE GUIDES, PAGE 22)

- If you are unable to obtain a copy of the invoice, then complete and sign the CAL-Card Affidavit form (SEE PAGE 15), which is found on the intranet under Forms and Docs.

Reconciliation of Bank Statement

- At the close of each billing cycle (SEE PAGE 17 FOR CYCLE DATES & DEADLINES), each cardholder, ***who has made a purchase on the CAL-Card for that month***, will receive a Visa statement. The Visa statement will be mailed to the address provided by the cardholder at the time the CAL-Card is set up.

I. CARDHOLDER RESPONSIBILITIES: (continued)

- The cardholder needs to review the statement for accuracy and reconcile the Visa statement with vendor receipts/invoices.

- The receipts/invoices shall be placed in the order they are listed on the bank statement.

- The cardholder is responsible for completing the CAL-Card payment form (SEE PAGE 18) and submitting it with the statement, receipts and all necessary backup attached. The total on the payment form must agree with the statement.

- Provide appropriate budget codes for payment.

- The cardholder will approve/sign/date the Visa statement and the CAL-Card payment form.

- Forward your packet to your Approving Official for review, approval and signature. Retain a copy of the entire packet for 90 days to ensure all transactions are processed without dispute. Your Approving Official will forward the original packet to Accounts Payable. **NOTE: (**SEE PAGE 17 regarding CAL-Card deadlines.

- Site CAL-Cardholders should treat their June statement just as they would any other statement. It must be turned in before you leave for the summer with the current year's budget codes.

- If statements are submitted to Accounts Payable after the due date, the statement balance will be coded to the following default budget code:
  Sites: 01.0.0.4301.0000.1110.1000.RSP.LOC,
  Depts: xx.x.x.4301.0000.1110.2100.RSP.LOC.
  It is the responsibility of the site/department to process an expenditure transfer to move these expenses to the correct budget code(s).
  (Your CalCard and its back up will always be submitted to Accounts Payable.)

<u>Online Access</u>

Access Online is a web-based electronic program management tool that provides cardholders with quick access to their complete account information. Access Online allows you to view your account activity, view your statement (a copy will still arrive in the mail), print a copy of your statement, request a copy of a sales draft and dispute a transaction. You are still required to reconcile your bank statement, attach original receipts and forward to your Approving Official. All set up and update procedures will remain the same, utilizing the forms on the intranet.

Register:
To begin utilizing Access Online (after you receive your new card), you must first register. Access Online self-registration empowers you to create your own User ID and Password and is easy to use. Just like other Access Online features, self-registration is intuitive; however, to ensure a positive experience, here are a few helpful hints:

I. CARDHOLDER RESPONSIBILITIES: (continued)

- Go to: https://access.usbank.com and click "Register Online". *You must type in this information*.
- When asked to enter your company short name, please use **SCSJUS**
- Type your 16-digit account number in the "Account Number" field, without spaces or dashes (e.g., 1234567891234567)
- Select the month your account expires from the "Account Expiration Date Month" drop-down list
- Select the year your account expires from the "Account Expiration Date Year" drop-down list
- Type your account's billing address ZIP/postal code (e.g., 55406) in the "Account ZIP/Postal Code" field
- Click "Register This Account" if you have only one account to register. If you have more than one account to register, click "Additional Account"
- The Licensing Agreement page displays for your review. If you agree, click "I Accept "to continue (you must agree to use the system).
- User IDs must be 7 to 12 characters in length and can be alpha and/or numeric. User IDs must also be unique; try to think of a distinctive ID (i.e. if your name is John F Smith try the User ID jofsmith3)
- Passwords must be 8 to 20 characters in length, with at least one alpha and one numeric character
- User Verification authenticates your account if you forget your User ID or Password
- Complete the contact information fields; Fields with a red asterisk are required
- Phone and Fax Number fields should not include dashes, hyphens, parenthesis or spaces in (i.e. 6121234567)
- When you are finished click "Continue
- If any of your entered information is not valid, the system will return an error message. You have three attempts to correct the information. If all three attempts fail, the account with incorrect information will be locked out from self-registration. You will need to contact U.S. Bank Customer Service at 1-877-887-9260 to unlock your account

Training:

To maximize your online experience, I encourage you to check out the system's web-based training materials prior to utilizing Access Online. This highly intuitive web-based training experience will help you get the most out of this new tool. To access the U.S. Bank online training tools go to https://wbt.access.usbank.com (y*ou must type in this information)* and enter the following password: **Lima.** The password changes every 60 days so please call Business Support Services at 971-7293 to get the latest password.

I. CARDHOLDER RESPONSIBILITIES: (continued)

Questionable Items

- **Billed incorrectly:**

  - ✓ First try to work with the vendor to get it resolved

  - ✓ The questioned items still must be paid and a credit will be issued when it is resolved to offset the original budget code and payment.

  - ✓ Use Access Online to dispute a transaction (SEE CARDHOLDER "ACCESS ONLINE" REFERENCE GUIDES, PAGE 22):

    - o Send a copy of the dispute form with your statement to your approving official.
    - o Send the original dispute form within 30 days of the date of the invoice.
    - o This form needs to be mailed to the address provided on the bottom of the form.
    - o The cardholder keeps a copy.

  - ✓ When CAL-Card receives your completed form, they will send you a response letter to let you know what is going on.

  - ✓ CAL-Card will work with the vendor.

  - ✓ If you do not hear from CAL-Card within ten days after sending your dispute form contact them and find out what is happening.

  - ✓ CAL-Card will provide a credit on your bill when the matter is resolved.

  - ✓ When you receive the credit on your statement, use the same budget code, which was used on the original payment of the questioned items.

  - ✓ Any questions: Contact Business Support Services at x7293.

- **Defective:**

  - ✓ If items purchased with the credit card are found defective, the cardholder has the responsibility to return the item(s) to the merchant for replacement or to receive a credit on the purchase. If the merchant refuses to replace the faulty item, then the purchase of this item will be considered to be in DISPUTE, complete the steps above.

  - ✓ Charge back (returned) receipts shall be kept by the cardholder until the credit transaction shows up on the bank statement. Charge back receipts then shall be attached to the bank statement.

  - ✓ Defective items still must be paid and a credit will be issued when it is resolved to offset the original budget code and payment.

II. APPROVING OFFICIAL RESPONSIBILITIES:

Set-up

- Complete the Approving Official Account Set-Up form (SEE PAGE 19) on the intranet, with the proper administrator signature and submit the form to Business Support Services.

Responsibility

- The approving official is responsible for reviewing a cardholder's charges to ensure that the purchases are appropriate, are not prohibited by District Policy, proper documentation is included, and that a CAL-Card was the proper "purchasing" tool.

- Generally, the approving official will be the department administrator with budget responsibility for the cardholder.

- The approving official will establish single purchase limits and monthly maximum limits for individuals they authorize to obtain a CAL-Card.

- The approving official will revoke cards if necessary

- Approving Officials can review their cardholder statements from Access Online. (SEE APPROVING OFFICIALS "ACCESS ONLINE" REFERENCE GUIDES, PAGE 36)

- Within five (5) working days after receipt of the cardholder's packet (payment form, bank statement and documentation), the approving official will be responsible for the following:

  - ✓ Reviewing, budget coding if necessary, approving, initialing, and dating the payment packet and forwarding the Visa statement and documentation to Budget by the dates listed on "CYCLE DATES & DEADLINES" (SEE PAGE 17).

  - ✓ The charges should be reviewed to ensure that purchases are appropriate and that proper documentation (invoices/receipts) is included.

  - ✓ If statements are submitted to Accounts Payable after the due date, the statement balance will be coded to the following default budget code:
    Sites: 01.0.0.4301.0000.1110.1000.RSP.LOC,
    Depts: xx.x.x.4301.0000.1110.2100.RSP.LOC.
    It is the responsibility of the site/department to process an expenditure transfer to move these expenses to the correct budget code(s).

Canceling/Changing

- To cancel a card or change cardholder information, complete the Cardholder Account Update form (SEE PAGE 20) on the intranet, and submit the form to Business Support Services.

- If an approving official changes, submit the "Approving Official Account Update" form (SEE PAGE 21) on the intranet. This form is to be signed by the requester's administrator. All cardholders under the approving official will be moved under the NEW approving official.

III. BANK CARDS:

Canceling a Card

- When a cardholder leaves the program, submit a Cardholder Account Update Form (SEE PAGE 20) on the intranet, with the approving official's signature, to Business Support Services.
  NOTE: Complete the account update form with the *cancellation* box checked

- Either destroy the card or send it to Business Support Services with the form requesting cancellation.

Replacement of worn out card/defective cards.

- If a CAL-Card needs to be replaced because it is worn out or defective, submit a Cardholder Account Update form (SEE PAGE 20) on the intranet, with the approving official's signature to Business Support Services.
  NOTE: Complete the account update form with the *re-issue* box checked and state the *reason* on the appropriate line.

- The bank will issue a replacement card. **Business Support Services will notify you when your new card is ready to be picked up.** Cut up and discard the bankcard that is to be replaced.

Reporting a Lost Bank Card or Fraud

- The cardholder **will immediately contact US Bank at 1-800-344-5696, the approving official and Business Support Services, x7293.**

- Provide the complete cardholder name (as shown on the bankcard), card number, and the date reported to the police (if applicable).

- The bank will issue a replacement card, which will be sent to Business Support Services. The cardholder will be contacted to pickup and sign for the card.

V. PROHIBITED USES:

The following use of the CAL-Card is prohibited

- Materials over $500 for capital outlay projects (facilities)
- Alcoholic beverages
- Service agreements, consultants, instructors, speakers and any expenses.
- Maintenance agreements
- Fuel (*except by authorized cardholder*)
- Lease agreements
- Personal items
- Personal services
- Long term rental agreements
- Extended product warranties
- Your single purchase limit is not to be circumvented by splitting a purchase into two different purchases. If you are in this situation, you need to discuss with your Approving Official an increase in your limits and/or utilize another method of purchasing.
- Student body purchases
- You may not make purchases that are to be billed to other parties. (Accounts Receivable)
- No catering service – where they set up and serve the event.
- Food purchases when traveling. (**Use *Travel/Conference Approval & Expense Claim form to reimburse food purchases at the per diem rate***.)
- Gift Cards

ATTACHMENT SECTION

CARDHOLDER ACCOUNT SET-UP

San Juan Unified School District

APPROVING OFFICIAL INFORMATION:

A/O ACCOUNT #_____-_____-_____-_____**A/O NAME:** _____

(This is NOT the Cal Card Number)

DEPARTMENT: *(check one)*

____**Business** ____ **ECE/Child Development** ____ **Facilities & Planning**
____**Food Services** ____ **Schools & Instruction**

DEPT./SITE NAME:_____

CARDHOLDER NAME:_____

(First Name, Middle Initial, Last Name)

ADDRESS ONE:_____

(*School Address)*

ADDRESS TWO:_____

(School Name)

CITY:_____ STATE:__CA__ ZIP +4: _____

PHONE: (916). _____MERCHANT ACTIVITY TYPE:_____

(if applicable)

SINGLE PURCHASE LIMIT:_____(**$**100 increments)

30-DAY LIMIT:_____(**$**500 increments)

MASTER ACCOUNTING CODE_____

(supply budget code)

SIGNATURE OF REQUESTER'S APPROVING OFFICIAL:

_____ Date: _____

Approving Official

SAN JUAN UNIFIED SCHOOL DISTRICT
CAL-Card POLICIES AND PROCEDURES

In order to expedite the purchase and accounting of low cost and frequently needed items, the District issues CAL-Cards to employees whenever there is sufficient benefit to the District.

1. Every cardholder shall be a full-time permanent employee of the District, and shall agree to all terms and conditions established for the issuance of a District procurement card.

2. Every cardholder shall sign his or her card in the presence of the District CAL-Card Administrator or the Administrative Assistant, immediately upon taking possession of the card.

3. The cardholder will be personally liable for inappropriate charges and will be personally responsible for any dispute of any purchase with a vendor.

4. The CAL-Card will be revoked for the following reasons:

   - The CAL-Card is used for personal or unauthorized purposes.
   - The CAL-Card is used to purchase alcoholic beverages or any substance, material, or service which violates policy, law, or regulation pertaining to District.
   - The cardholder splits a purchase to circumvent a purchase limit assigned to the card.
   - The cardholder uses another cardholder's card to circumvent a purchase limit assigned to either cardholder.
   - The cardholder accepts a personal gratuity from a vendor.
   - The cardholder fails to provide the District CAL-Card Administrator with information about any specific purchases.
   - The cardholder fails to provide documentation confirming that charges are approved within 5 working days of billing cycle.
   - The cardholder does not adhere to any of the procurement card policies and procedures.
   - The procurement card is the property of the bank, and it may at anytime revoke privileges under the provisions of its policies and procedures.

5. Each CAL-Card will be assigned specific purchase limits and restrictions. Cardholders shall adhere to these limits and restrictions.

6. The cardholder is personally responsible for guaranteeing that all charges are for appropriate District expenses, that purchases are within budget limits, and that the purchase does not violate any other law, regulation, or policy of the Board of Education. Neither the Bank nor the District assumes responsibility for non-District purchases. The cardholder shall be liable to the District and to the Bank for any non-District purchases.

7. The cardholder shall immediately notify the District CAL-Card Administrator if the procurement card is lost, stolen, or in the possession of an unauthorized person. A written follow up, including pertinent information on the cause of the procurement card loss or use by
   an unauthorized person, shall be forwarded to the District Cal-Card Administrator in a timely manner.

8. Every cardholder shall take reasonable precautions with the CAL-Card. These include but are not limited to, the following:

- Keep the card in view after you give it to a clerk. Get it back promptly after they have imprinted.
- Avoid signing a blank receipt. Draw a line through blank spaces above the total when you sign.,
- Destroy all carbons and voided receipts (when a mistake was made). If the clerk has to keep a voided receipt for the store's accounting system, be sure to get a copy.
- Save all procurement card receipts. Upon receiving your monthly accounting report, check your receipts and payments against the statement.
- If there are any questionable charges on your statement, call US Bank to report possible fraud (1-800-344-5696) and notify Business Support Services.
- Never leave your card, receipts, or carbons where anyone can pick them up.
- Never put a card number on a postcard or on the outside of an envelope.
- Never give your card number over the phone unless you are dealing with a company you are sure is legitimate.

9. Payment for charges made against the CAL-Card shall be processed as follows:

- When the statements are transmitted or otherwise received by the District, the charges against each card shall be charged to that card's designated budget account. Statements will be forwarded to a designated administrator at each department for review and local processing
- The District CAL-Card Administrator will arrange for managers to confirm each and every purchase as to amount and purpose. Confirmation shall be evidenced by the Approving Official's signature and date of approval.
- A copy of all receipts should be retained by the respective departments accounting person for a period of three years for audit purposes, and will be provided to the District CAL-Card Administrator upon request.

10. I understand and agree to comply with all aspects of Board Policy and Administrative Regulation #2300 regarding conflict of interest. As a general rule, vendor provided gratuities, in any form, will not be accepted in return for the conduct of business. Business shall not be conducted with any vendor or individual with whom the CAL-Card holder has any type of vested interest either family, or financial.

11. All charges on the bank statement will be passed on to the designated cardholder account, including any transaction or annual fees.

I, _____, have read the District's CAL-Card Policy and Procedures and agree to abide by them upon acceptance of a CAL-Card issued to me, and that revocation of card authorization will have no effect on obligations outstanding as of the date of revocation.

Signature:_____ Date:_____

Revised 08/18/15

Print Form

San Juan Unified School District Travel/Conference Approval & Expense Claim Form

Requests for approval must be submitted at least 15 days prior to date of travel.

PART A – REQUEST TO ATTEND CONFERENCE

VENDOR No. _____

Name:	Date:	**ESTIMATED EXPENSES:**	☐ No Expense
Assignment / Position:	Site:	**Conference Registration Fee:** ☐ Revolving Cash ☐ CAL Card ☐ Personal Check	$
Home Address:		**Transportation:** ☐ Airfare ☐ Taxi ☐ Personal Vehicle	$
Name of Conference:		**Hotel Expenses:**	$
Place of Conference:		**Meals:**	$
Date(s) of Travel/Conference: From: _____ To: _____ Days: __		**Other Authorized Expenses:**	$
Substitute Needed (applicant is responsible for arranging substitute(s)) ☐ Yes ☐ No No. of Days: _____		**Total Estimated Expenses Approved:**	$
SIGNATURES: District Employee Signature:		**Cash Advance:** ☐ **Yes** ☐ **No** Amount Requested:	$
Immediate Supervisor Signature:	Date:	**FUNDING SOURCES/BUDGET CODES:** Enter budget code below:	
Director Signature:	Date:		
Superintendent or Designee Signature (out of state):	Date:		

PART B – STATEMENT OF TRAVEL AND EXPENSE

All payments made by Cal-Card must be noted in Cal-Card column

	ITEM (List by day & date – e.g. Mon 1/12)	Cal-Card	Itemized Expenses Paid by District Employee						
			Sun	Mon	Tues	Wed	Thurs	Fri	Sat
NO RECEIPT REQUIRED	Taxi, Bus, Airport Limo, Tolls								
	Telephone (business calls only)								
	Personal Car ____ Miles @ current rate								
	Maximum Meal Daily Amt. $35.00								
	Breakfast $7.00								
	Lunch $10.00								
	Dinner $18.00								
ORIGINAL RECEIPTS REQUIRED	Gasoline (if mileage is not claimed above)								
	Parking								
	Car rental								
	Lodging: Hotel, etc.								
	Convention registration fees								
	Transportation								
	Other-Itemized (attach sheet if necessary)								
	Daily Totals		$	$	$	$	$	$	$
	TOTAL ITEMIZED EXPENSES FOR ENTIRE CLAIM							$	

Direct Payments made by the District:		
Registration $	Lodging $	To the best of my knowledge, the above is an accurate accounting of my incurred expenses for the above district related activity.
Transportation $	Other $	Signature of District Employee — Date
Amount of travel advance received *(Attach copy of "Request for Revolving Fund Check")* $ _____		Signature of Immediate Supervisor — Date

Form Date: 02-22-10

SAN JUAN UNIFIED SCHOOL DISTRICT

INSTRUCTIONS FOR COMPLETING

TRAVEL/CONFERENCE APPROVAL & EXPENSE CLAIM

REQUESTS FOR APPROVAL MUST BE SUBMITTED AT LEAST 15 DAYS PRIOR TO DATE OF TRAVEL

Cal-Card - Only record charges. DO NOT ATTACH RECEIPTS. Information is only used to show total cost of travel to program manager/ administrator.

Please be sure you are using the correct form. This form is used to record travel on district business when: (1) there will be reimbursement directly to the employee for expenses other than mileage and parking; or (2) the travel is to a destination more than 50 miles one way from the district office. Use the Mileage Reimbursement form for travel within 50 miles of the district office if no expenses except mileage and parking will be claimed. The upper section is your request to your responsible administrator for the required prior approval to attend the conference or meeting. The lower section provides for an itemization and/or reimbursement of expenses incurred.

PART A. REQUEST TO ATTEND CONFERENCE.

Incomplete and inaccurate information can delay the processing of your claim.

1. Please print your name and address. Use your name as it is shown on district employee records. Do not use nicknames. Include the city and zip code. Indicate your title or position with the district (principal, teacher, etc.)
2. Estimate the maximum costs of the trip (airline tickets, car rental, carfare, meals, etc.)
3. Attach meeting agenda or a copy of the brochure.
4. Employee submitting request must sign and route to immediate supervisor for approval.
5. In-state requests are to be submitted through administrative channels to the director for approval.
6. Out-of-state requests are to be submitted through administrative channels to the director and then to the superintendent or designee for approval.
7. After itemization of expenses, the employee signs certifying that the expenses incurred are correct as listed. (As an alternate to the procedure, the department head or secretary may verify employee signature for the final claim.)
8. Requests that involve expense reimbursement must be approved and coded by the administrator whose budget is to be charged. Signature of immediate supervisor is also required after expenses have been itemized.

PART B. – STATEMENT OF TRAVEL AND EXPENSE

1. Indicate both the day of the week and the date (Mon., 1/12). Dates shown here must be in agreement with those on the conference brochure and those shown under "Dates of Travel/Conference" in Part A.
2. A daily maximum of $35 is allowed for meal expenses. No receipts are required by the District. However, the employee may wish to keep receipts in case of a tax audit. See travel form for meal limits.
3. Lodging: Reimbursement for lodging is allowed for San Juan Unified School District employees only. If you are sharing lodging expenses with another employee of the district, indicate the name of that employee, but list only your own expenses. Show single room rate, unless shared and you paid for another district employee.
4. If employee has personally made advance payment or deposit for lodging, an original receipt for that portion of the lodging is required.
5. If an employee receives a travel advance in his/her name for one or more other district employees, the employee receiving the travel advance is responsible for submitting the expense claims as a single claim. Copies of the other district employees' completed Travel/Conference Approval and Expense Claim Forms must be attached as supporting documentation.
6. Transportation Purchased by Self: The cost of the transportation is shown here if you have purchased your own airline tickets, bus tickets, etc.
7. Any required receipts must be original and attached to the form. This includes itemized hotel bills, conference registration receipts, and airline, railroad or bus tickets, etc.
8. If charges are made to the non-district employee's personal account via credit cards or personal check, an acceptable original receipt is still required, e.g., hotel bill, credit card charge slip, airline ticket, canceled check, etc.

DIRECT PAYMENTS MADE BY THE DISTRICT

1. If you have received a check from the District General Accounting Department as an advance or for payment directly to an organization for registration fees, to a travel agency for transportation, or to a hotel/motel for lodging, etc., these payments are to be shown in this section. Amounts shown here are NOT to be included in the "Total Itemized Expenses" figure. The combined totals of direct payments and itemized expenses (Part B) must not exceed the maximum costs listed in Part A.
2. Travel advances must be cleared within 10 business days of an individual returning from a trip with a completed Travel/Conference Approval and Expense Claim Form furnished to the Fiscal Services Department. If the travel advance exceeds the amount of actual travel expenses, a check for the difference must accompany the Travel/Conference Approval and Expense Claim Form.

OTHER:

1. Reimbursement for alcoholic beverages, in-room movies, and other personal services are not allowed.
2. Travel advances will be limited to actual expenses per day. It is expected expenses will be kept within reasonable limits. (Board Policy 4133)
3. Allowable expenses will be hotel, meals, registration fees for conferences, bridge tolls, etc. (Board Policy 4133)
4. Travel will be by the most reasonable means available taking into consideration requirements for reimbursement for meals and lodging and non-district employee time devoted to travel at the expense of performance of other duties. The District will reimburse up to the cost of the least expensive mode of transportation.

Form Date: 02-22-10

CAL-CARD AFFIDAVIT

TO: San Juan Unified School District

FROM:

SUBJECT: CAL-Card Affidavit

STATEMENT DATE:

I, _____, verify that I purchased from_____
(Print Name) (Print Vendor)

on _____ and I purchased the following item(s) listed below in detail.
(Print Date)

Example:	*staples:*	$ 5.00
	paper:	$10.00
	pencils:	$ 5.00

(Description)	(Purpose)	(Amount)
.		
.		
.		
.		

Total amount of purchase: $_____

Cardholder Signature:_____ Date:_____

Approving Official Signature: _____ Date:_____

Revised 08/18/15

CYCLE DATES AND DEADLINES:

Statement cutoff date	8th
Receipt of statement (by the cardholder)	15th
Signed statement with backup due to Approving Official	20th
Approving Official signed statement due to other approvers as needed*	29th
Approved statement to Accounts Payable for payment	30th
Accounting to process payment	7th

If statement has charges from another budget requiring additional approval signatures -- i.e. Title

Cal-Card Summary Payment Form
Cover Sheet

Bank Statement Date: _____

Card Holder: _____

Approving Official: _____

Card Number: _____

1) *Summarize the charges on your bank statement by budget code & enter each code only once on this summary form. For example, if you have 3 charges to the same code, enter the code once, enter the line numbers the charges are on, and enter the total of the charges for that code.*

2) *Organize and number your receipts/invoices in the same order they appear on your statement.*

Budget Code	Line Item #	Total
	Total	$0.00

1) Total must agree with your bank statement total.
2) Changes to a 5200 object code must be accompanied by a copy of the conference agenda. If the Conference is more than 50 miles from the district office, also include an approved copy of the Travel Conference form.

Card Holder Signature: _____ Date: _____

Approving Official Signature: _____ Date: _____

APPROVING OFFICIAL ACCOUNT SET-UP

San Juan Unified School District

DEPARTMENT: *(check one)*

_____ Business **_____ECE/Child Development** **_____Facilities & Planning**
_____ Food Services **_____Schools & Instruction**

DEPT./SITE NAME: _____

APPROVING OFFICIAL NAME:_____

ADDRESS ONE:_____
(Site Address)

ADDRESS TWO:_____
(Department)

CITY: _____ STATE: __CA_____ZIP + 4: _____

PHONE: (916)_____FAX: (916) _____

OFFICE LIMIT: _____
Minimum: The total of the 30-day limits for all cardholders reporting to the AO

SIGNATURE OF REQUESTER'S ADMINISTRATOR:

_____ _____
Administrator Date

AUTHORIZED SIGNATURE: _____ Date: _____
Dina Geiss, Director
Business Support Services

REVISED 09/07

CARDHOLDER ACCOUNT UPDATE

San Juan Unified School District

CHANGE ☐ CANCEL ☐ REISSUE PLASTIC ☐

Reason _____

DEPARTMENT: *(check one)*

____**Business** _____**ECE/Child Development** _____**Facilities & Planning**
____**Food Services** _____ **Schools & Instruction**

CARDHOLDER ACCOUNT #: _____

CARDHOLDER NAME: _____
(Name as it appears on Visa card)

FILL IN **ONLY** THE INFORMATION BELOW THAT IS TO BE CHANGED.

DEPT/SITE NAME: _____

CARDHOLDER NAME: _____

ADDRESS ONE: (Physical address) _____

ADDRESS TWO: (School or site name) _____

CITY_____ STATE __CA_____ ZIP + 4: _____

PHONE NUMBER: (916) _____ MERCHANT ACTIVITY TYPE: _____

MASTER ACCOUNTING CODE: _____

SINGLE PURCHASE LIMIT: $_____ ($100 INCREMENTS) 30 DAY LIMIT:_____ ($500 INCREMENTS)

COMPLETE THE FOLLOWING TO TRANSFER CARDHOLDER TO NEW APPROVING OFFICE ONLY:

APPROVING OFFICIAL NUMBER: _____

SIGNATURE OF REQUESTER'S APPROVING OFFICIAL:

_____ Date: _____
Approving Official

AUTHORIZED SIGNATURE: _____ Date: _____
Dina Geiss, Director
Business Support Services

REVISED 09/07

APPROVING OFFICIAL ACCOUNT UPDATE

_____CHANGE _____CANCEL REASON_____

NOTE: ALL BOXED IN AREAS MUST BE COMPLETED IN ORDER TO PROCESS.

APPROVING OFFICIAL NAME _____
(Name as it appears on bank card)

ACCOUNT NUMBER_____

FILL IN ONLY THE INFORMATION BELOW THAT IS TO BE CHANGED.

OFFICE NAME_____

NEW APPROVING OFFICIAL NAME_____

ADDRESS ONE_____

ADDRESS TWO_____

CITY_____ STATE __CA_____ ZIP_____

TELEPHONE NUMBER_____

A/O OFFICE LIMIT _____ ($100 INCREMENTS)

SIGNATURE
OF REQUESTER'S APPROVING OFFICIAL _____

Authorized
Signature: _____ Dina Geiss Date: _____

REVISED 5.04

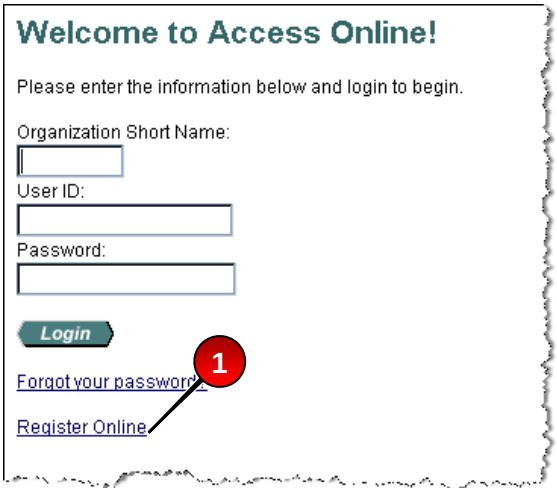
CARDHOLDERS

“Access Online”

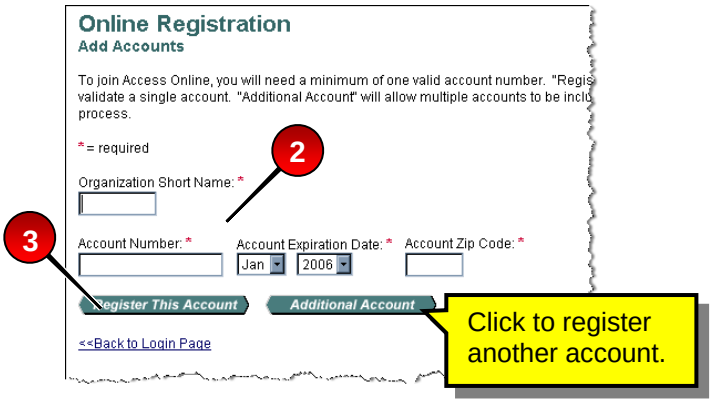
Reference Guides

Online Registration

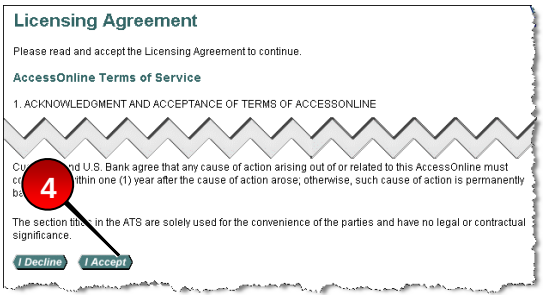
You can use this quick reference guide as a fast reminder of the basic steps for registering online.



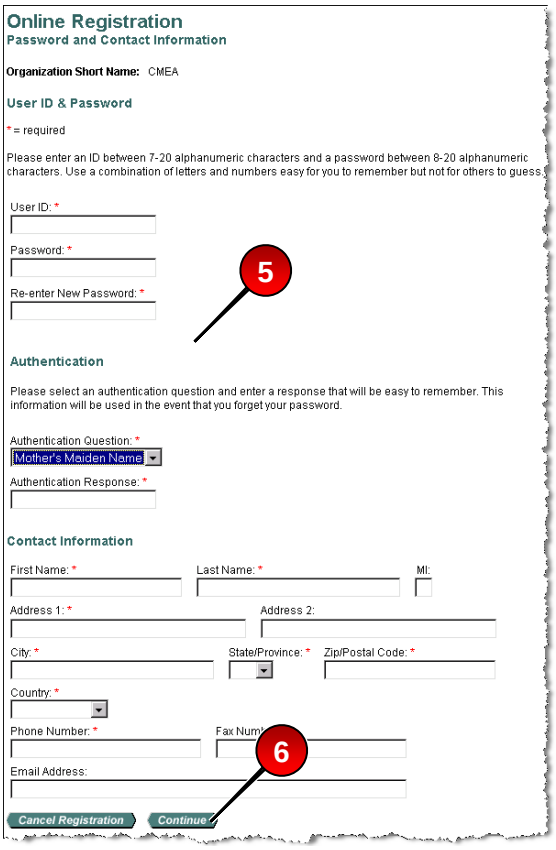
1. Navigate to https://access.usbank.com and then click the **Register Online** link.



2. Specify your organization short name, account number, expiration date, and ZIP code.
3. Click **Register This Account**.



4. Review the license agreement and then click **I Accept**.



5. Specify your user ID, password, authentication, and contact information.
6. Click the **Continue** button to complete the process. You are automatically logged into Access Online.

➢*Learn More:* For more detailed information, refer to the *Online Registration* web-based training lesson and user guide available at:

https://wbt.access.usbank.com

Contact your Program Administrator for the most current passwords.

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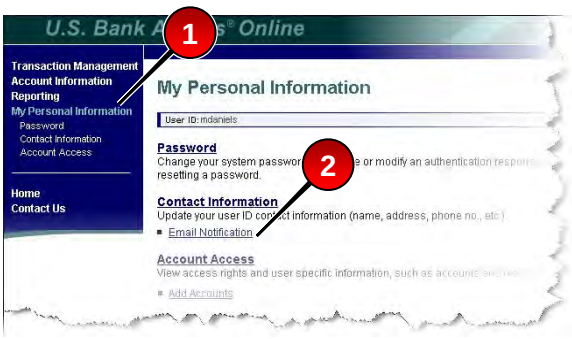
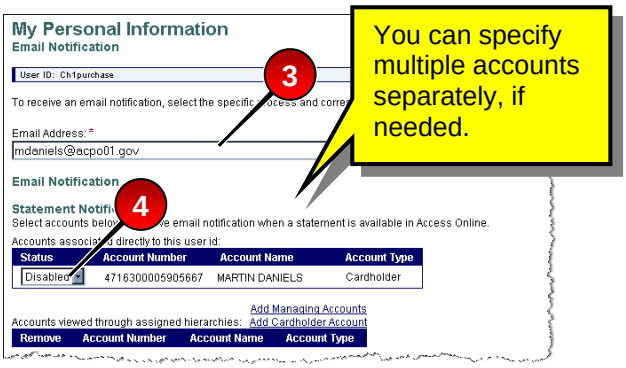
E-mail Notification

You can use this quick reference guide as a fast reminder of the basic steps for setting up your e-mail notification preference in Access Online.

Access Online's e-mail notification function sends you an e-mail when your statement is available for viewing. You can enable or disable e-mail notification. If you have access to more than one account, you can enable/disable e-mail notification for each account separately.

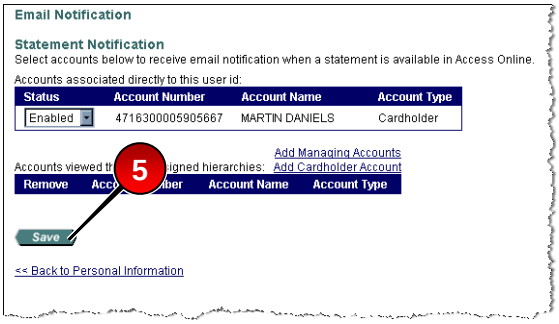


1. Select the **My Personal Information** high-level task.
2. Click the **Email Notification** link.

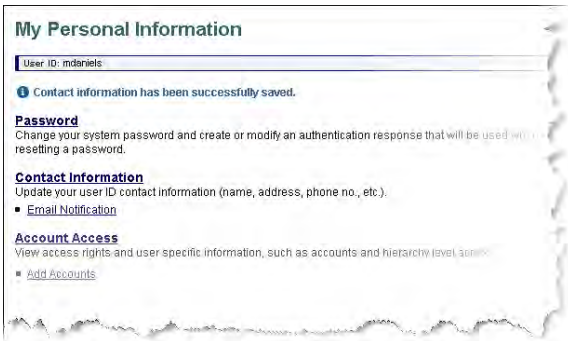


You can specify multiple accounts separately, if needed.

3. Make sure your e-mail address is correct.
4. Select to enable or disable email notification.



5. Click the **Save** button.



The system saves your changes and a confirmation message displays.

➢*Learn More:* For more detailed information, refer to the *My Personal Information* web-based training lesson and user guide available at:

https://wbt.access.usbank.com

Contact your manager for the most current passwords.

The training site also has a glossary available.

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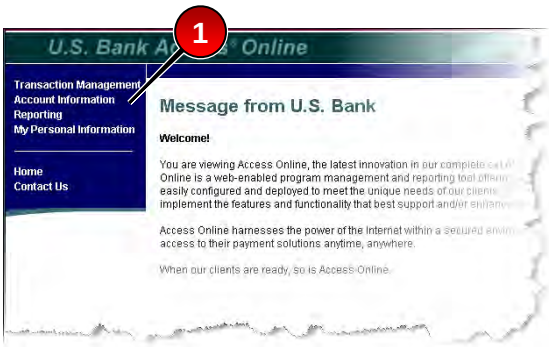
View a Cardholder Statement

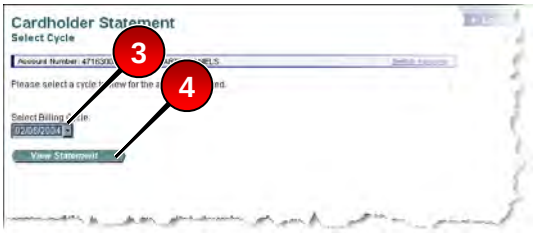
You can use this quick reference guide as a fast reminder of the basic steps for viewing a cardholder statement in Access® Online.

Viewing your statement in Access Online is simple. If you have access to more than one account, you can view the statements for each account you have access to.

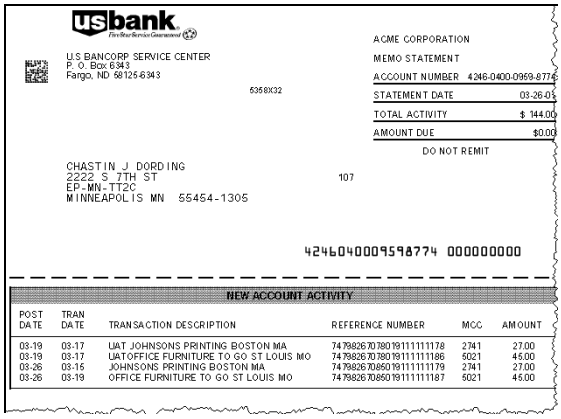


1. Select the **Account Information** high-level task.

2. Click the **Statement** sub-task or the **Cardholder Statement** link.



3. Select a cycle from the drop-down list.
4. Click the **View Statement** button.



The statement opens as a PDF file in a new window. You need Adobe® Acrobat Reader to view statements.

➢*Learn More:* For more detailed information, refer to the *Viewing Statements* web-based training lesson and user guide available at:

https://wbt.access.usbank.com

Contact your manager for the most current passwords.

The WBT also has a glossary available.

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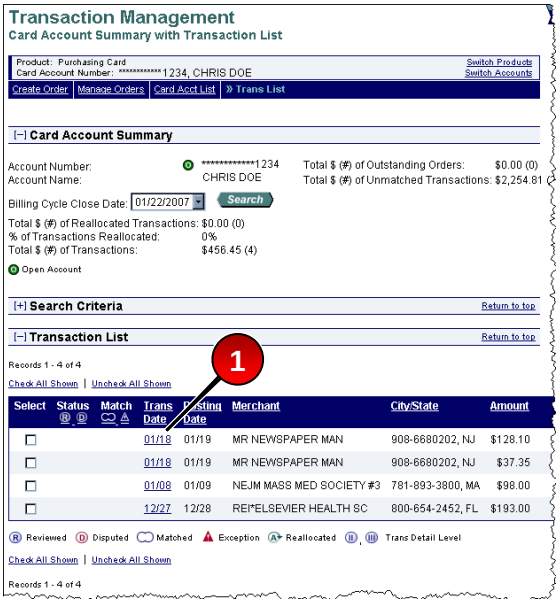
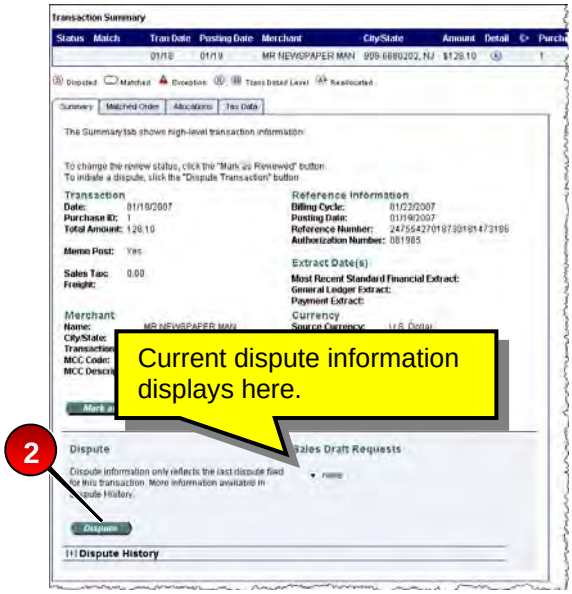
Dispute a Transaction

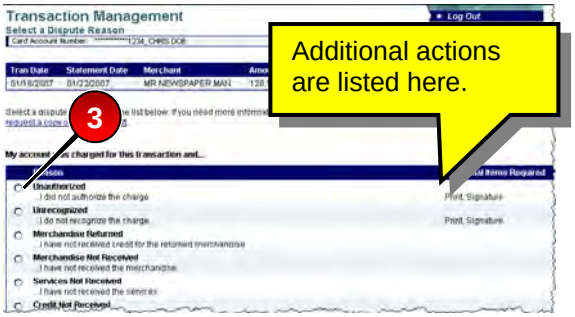
You can use this quick reference guide as a fast reminder of the basic steps for disputing a transaction.



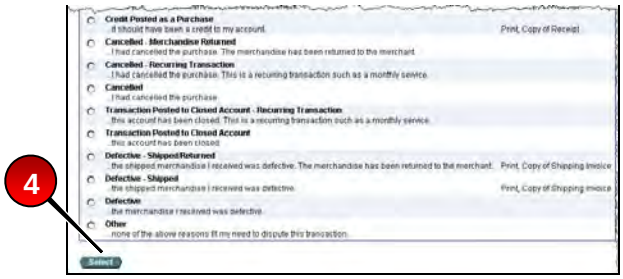
1. In the transaction management function, on the transaction list, click the date link for the transaction you want to dispute.



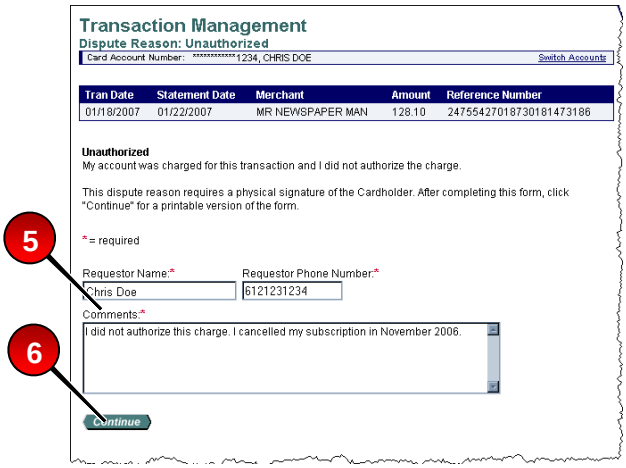
2. Click the **Dispute** button.



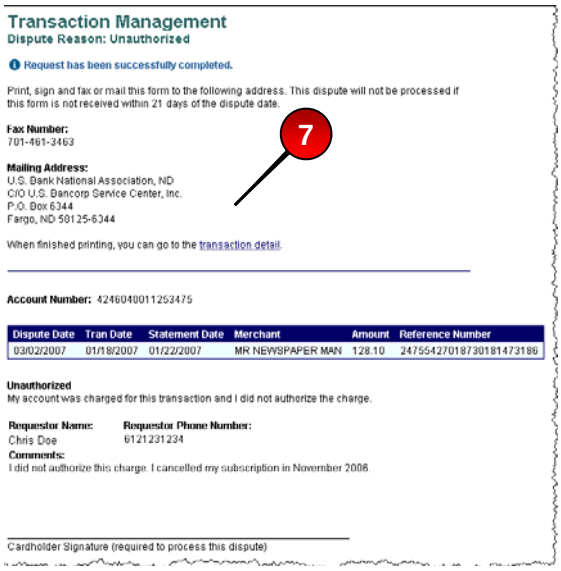
3. Select the radio button for the appropriate dispute reason.



4. Click the **Select** button.



5. Fill in any additional required or optional information.
6. Click **Continue**.



Transaction Management
Dispute Reason: Unauthorized

Request has been successfully completed.

Print, sign and fax or mail this form to the following address. This dispute will not be processed if this form is not received within 21 days of the dispute date.

Fax Number:
701-461-3463

Mailing Address:
U.S. Bank National Association, ND
C/O U.S. Bancorp Service Center, Inc.
P.O. Box 6344
Fargo, ND 58125-6344

When finished printing, you can go to the transaction detail.

Account Number: 4246040011253475

Dispute Date	Tran Date	Statement Date	Merchant	Amount	Reference Number
03/02/2007	01/18/2007	01/22/2007	MR NEWSPAPER MAN	128.10	24755427018730181473186

Unauthorized
My account was charged for this transaction and I did not authorize the charge.

Requestor Name: Chris Doe
Requestor Phone Number: 6121231234
Comments:
I did not authorize this charge. I cancelled my subscription in November 2006.

Cardholder Signature (required to process this dispute)

7. Print, sign (if needed), and send with any other required information (e.g., receipt) to Fargo.

➢*Learn More:* For more detailed information on canceling disputes and reviewing dispute history, refer to the *Transaction Management* web-based training lesson and user guide available at:

https://wbt.access.usbank.com

Contact your Program Administrator for the most current passwords.

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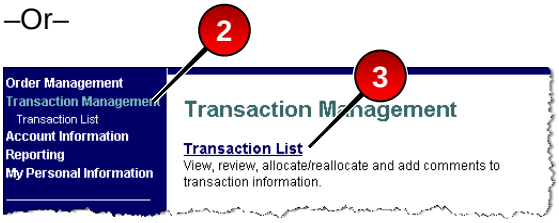
View Transactions

You can use this quick reference guide as a fast reminder of the basic steps for viewing transactions.

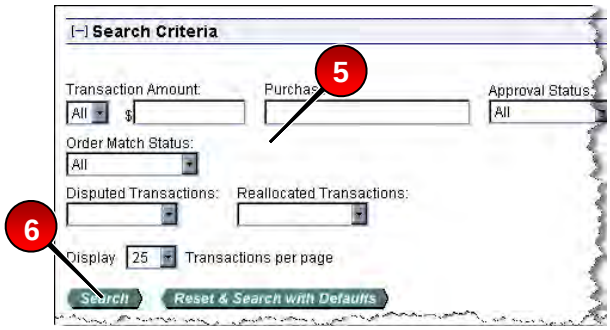
1. Click the account number link, if available via the *Account Activity* box on the *Client Home* page.

–Or–

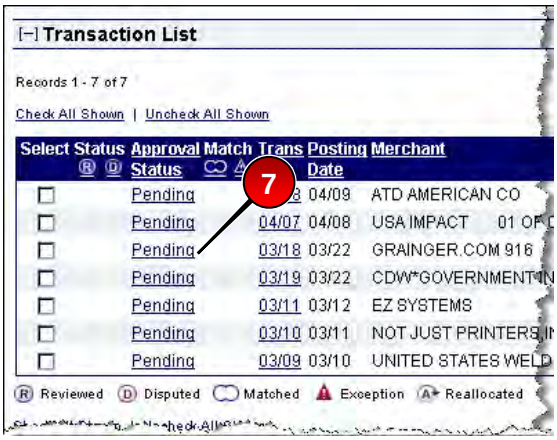


2. Select the **Transaction Management** high-level task.
3. Click the **Transaction List** link.

4. Select a different cycle, if desired.



5. Open the *Search Criteria* area and then specify search criteria.
6. Click **Search**.



7. On the list of transactions, click any linked item to access the detail tabs.

8. Select any tab to view additional detail.

➢*Learn More:* For more detailed information, including detailed information about each tab, refer to the *Transaction Management* web-based training lesson and user guide available at:

https://wbt.access.usbank.com

Contact your Program Administrator for the most current passwords.

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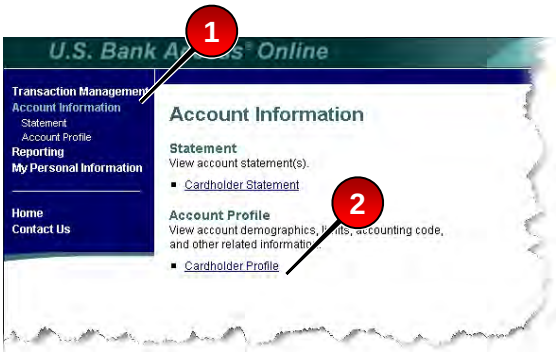
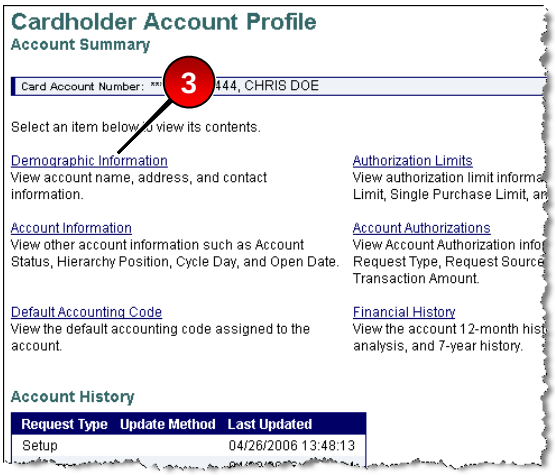
View an Account Profile

You can use this quick reference guide as a fast reminder of the basic steps for viewing an account profile in Access Online.

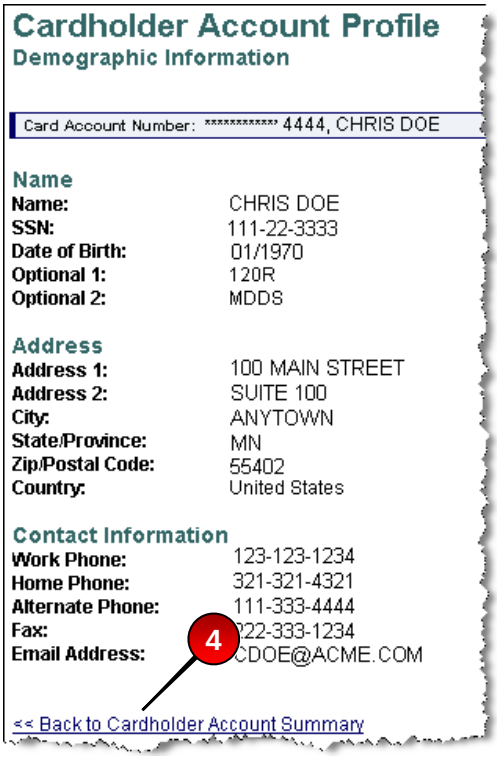
You can easily view (not change) information about your account, such as demographic information and authorization limits. If you have access to more than one account, you can view (not change) the profiles for each account.



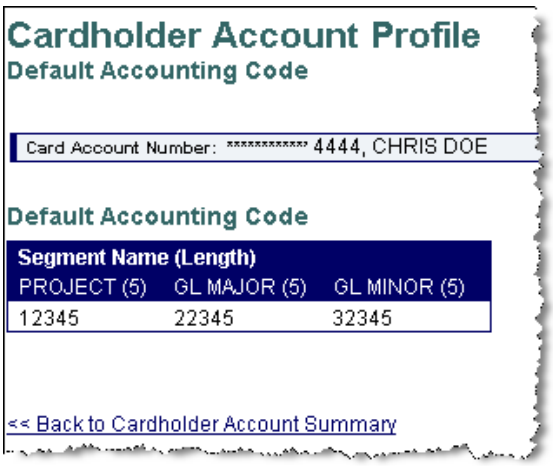
1. Select the **Account Information** high-level task.
2. Select the **Account Profile** sub-task or click the **Cardholder Profile** link on the screen.



3. From this summary screen, click any of the links (e.g., **Demographic Information** link) to view the information.



4. After you have reviewed the information, click the **Back to Cardholder Account Summary** link to return to the summary screen.



This screen displays the default accounting code.

Cardholder Account Profile
Authorization Limits

Card Account Number: ********** 4444, CHRIS DOE

Authorization Limits

Credit Limit:	5,000.00
Single Purchase Limit:	1,200.00
Available Credit:	5,000.00
Fiscal First Month:	1

Standard Velocity Limits

	Limit	Total
Daily Dollar:	0.00	0.00
Daily Transaction:	0	0
Cycle Dollar:	0.00	0.00
Cycle Transaction:	0	0
Monthly Dollar:	0.00	0.00

This screen displays the authorization limits for the account.

Cardholder Account Profile
Account Information

Card Account Number: ********** 4444, CHRIS DOE

Account Status: "" -OPEN

Hierarchy Position

Bank	Agent	Company	Division	Department
1425	1155	32308	53016	0000

Organization Name

ACME

Account Information

Managing Account:	4321432143214321
Cycle Day:	20
Expiration Date:	06/30/2007
Open Date:	06/11/2002

This screen displays general account information (e.g., cycle day, current balance), as well as the account's processing hierarchy position.

Cardholder Account Profile
Account Authorization Summary

Account Number: **********4444, CHRIS DOE

Records 1 - 16 of 16

Auth Date	Auth Time	Response	Auth Number	Type of
07/14/2004	10:18 PM ET	Approved	054216	Purchas
07/13/2004	04:27 PM ET	Approved	022601	Mail/Phn
07/10/2004	01:46 PM ET	Approved	081436	Reverse
07/09/2004	07:59 PM ET	Approved	081436	Purchas
07/09/2004	04:59 PM ET	Approved	077080	Mail/Phn
07/09/2004	08:35 AM ET	Approved	067589	Mail/Phn
07/09/2004	08:35 AM ET	Approved	065051	Mail/Phn
07/08/2004	05:51 PM ET	Approved	038648	Mail/Phn
07/08/2004	12:13 PM ET	Approved	005590	Mail/Phn
07/07/2004	10:02 PM ET	Approved	071356	Purchas

This screen displays transactions the merchant approved or declined at the point of sale.

Cardholder Account Profile
Financial History

Card Account Number: ********** 4444, CHRIS DOE

12 Month History | 7 Year History Analysis | 7 Year History

The 12 Month History includes accumulated account information for the current and cycles. Each page includes the current billing cycle and four billing cycles of history.

Page: 1 | 2 | 3

	Current	08/25/2006	07/25/2006	06/
Number of Payments	0	0	0	0
Total Payments	$0	$0	$0	$0
(Last Payment: 00/00/00)				
Minimum Payment	$0	$0	$0	$0
Number of Purchases	1	3	2	3
Total Purchases	$3.27	$67.73	$27.73	$1
(Last Purchase: 10/10/06)				

This screen displays historical financial data about the account.

➢*Learn More:* For more detailed information, refer to the *Account Profiles* web-based training lesson and user guide available at:

https://wbt.access.usbank.com

Contact your manager for the most current passwords.

The training site also has a glossary available.

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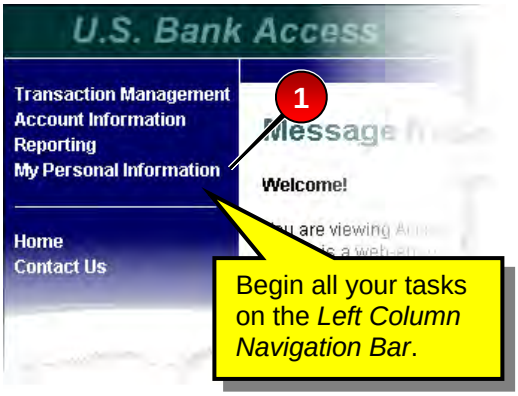
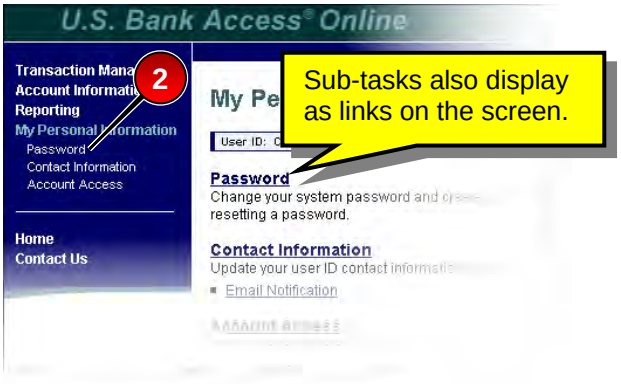
Navigation Basics

You can use this quick reference guide as a fast reminder of the basic steps for completing a process in Access® Online.

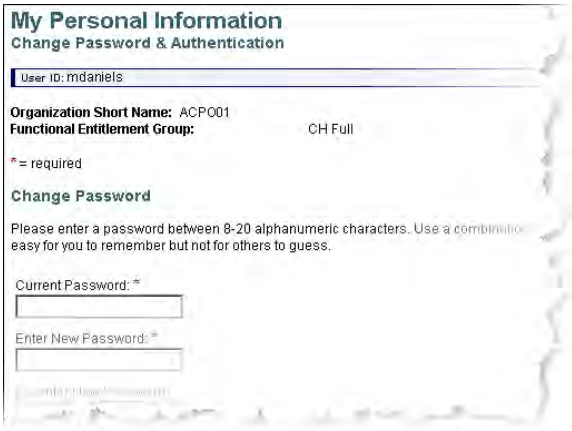
Navigation in Access Online is quick and easy. You always begin a process by selecting a high-level task on the *Left Column Navigation Bar*.



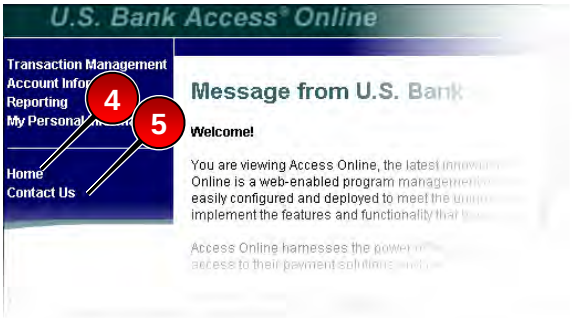
1. Select a task (e.g., **My Personal Information**). Related sub-tasks display below.



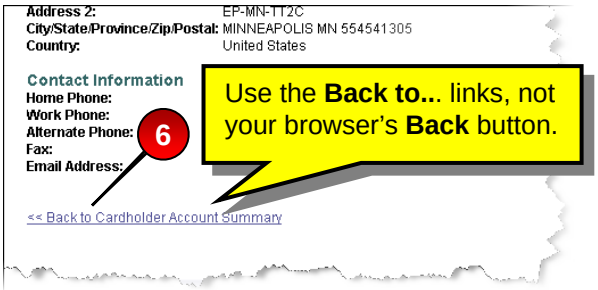
2. Click a sub-task or a screen link to continue (e.g., **Password**).



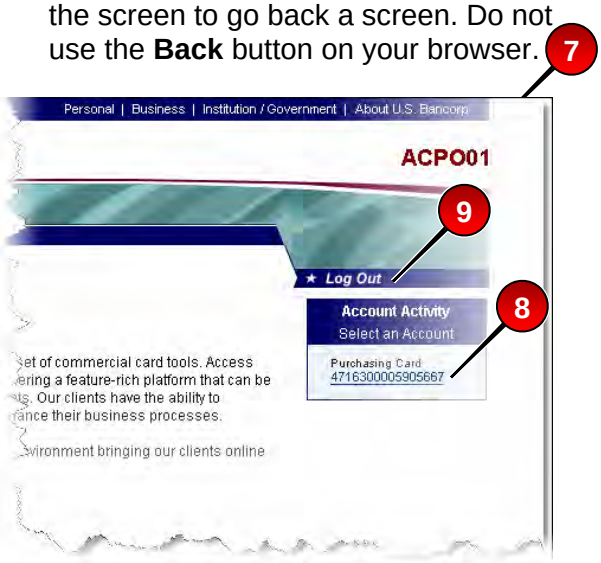
3. The system displays the appropriate screen.



4. Click the **Home** link from any screen to return to the *Client Home* page.
5. Click the **Contact Us** link for a list of phone numbers and other information to use if you need help.



6. When you are in the middle of a procedure, use the **Back to...** links on the screen to go back a screen. Do not use the **Back** button on your browser.



7. Click a link at the top to go to U.S. Bank sites outside Access Online (e.g., **About U.S. Bancorp**).
8. You may have quick access to your account via a link. Simply click the account number link.
9. For security reasons, be sure to log out after each session by clicking the **Log Out** link.

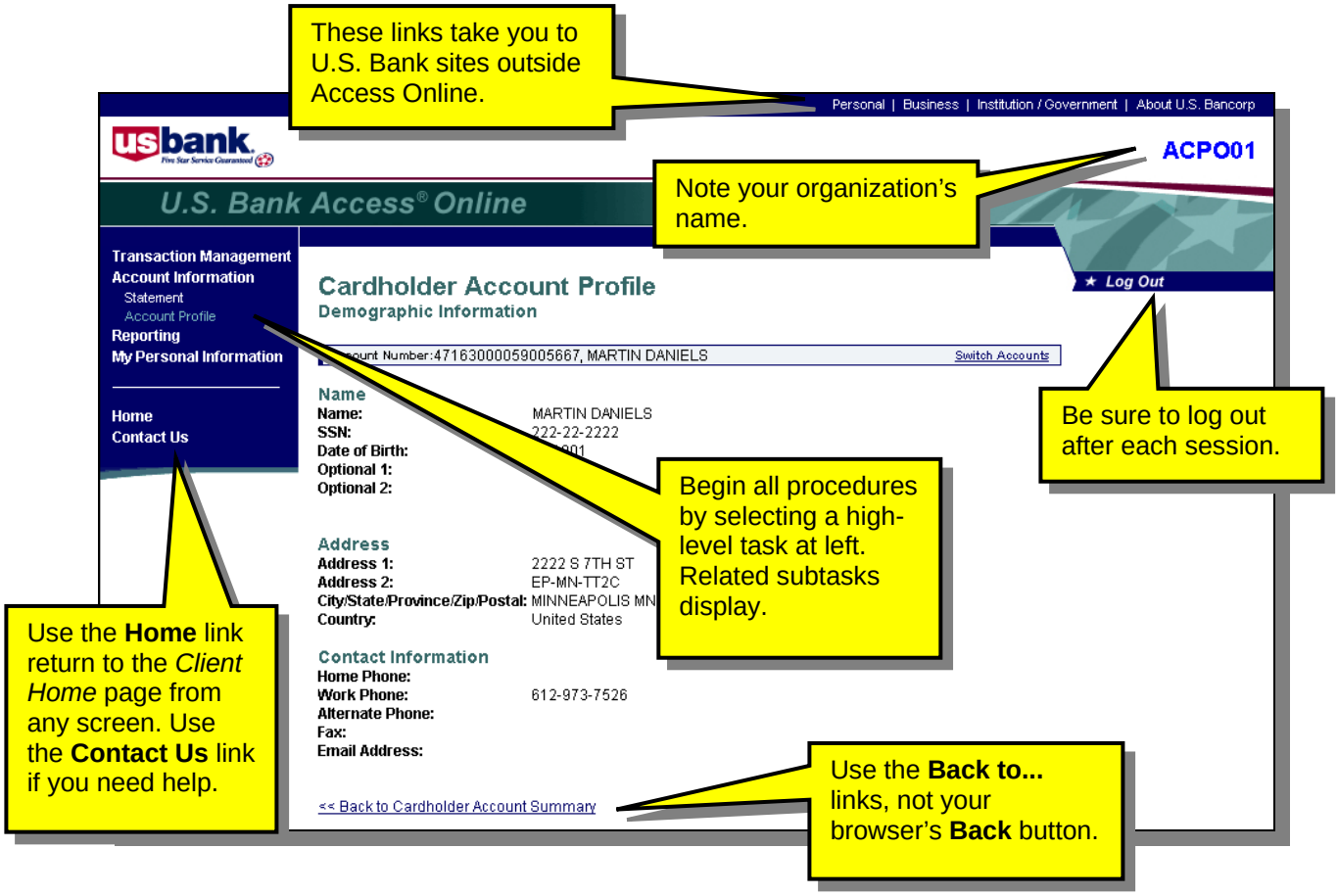
➢*Learn More:* For more detailed information, refer to the *Navigation Basics* web-based training lesson and user guide, available at:

https://wbt.access.usbank.com

Contact your manager for the most current password.

The WBT also has a glossary available.

Navigation Summary



Common Cardholder Tasks Table

To perform this action:	Select this high-level task...	And then this sub-task or...	...Screen link
Access a list of my transactions	Transaction Management	Transaction List	Transaction List
Perform transaction management tasks (e.g., dispute, comment, approve)	Transaction Management	Transaction List	Transaction List
View my statement	Account Information	Statement	Cardholder Statement
View my account profile (e.g., demographic information, authorization limits)	Account Information	Account Profile	Cardholder Profile
Run a Report (e.g., Transaction Detail)	Reporting	NA	Report Name Link
Change my password	My Personal Information	Password	Password
Change my authentication question and/or response	My Personal Information	Password	Password
Change my contact information	My Personal Information	Contact Information	Contact Information
Enable/disable email notification of statement availability	My Personal Information	NA	Email Notification
View my account access information (e.g., functional entitlement group, available accounts)	My Personal Information	Account Access	Account Access
Add an account	My Personal Information	Account Access>Add Accounts	Add Accounts
Find out who to call at U.S. Bank for help	Contact Us	NA	NA
Return to the Client Home page	Home	NA	NA
Log out of Access Online	Log Out link in upper right corner	NA	NA

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APPROVING OFFICIALS

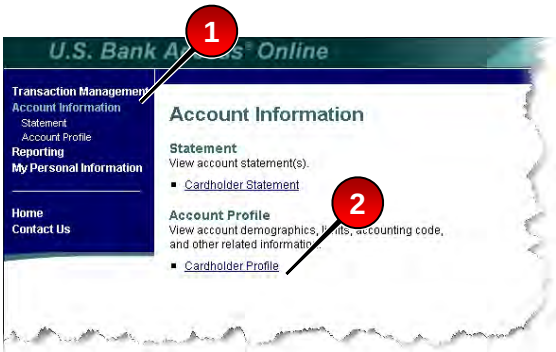
"Access Online"

Reference Guides

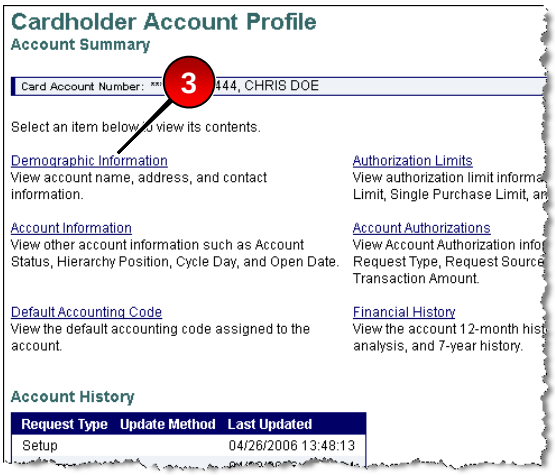
View an Account Profile

You can use this quick reference guide as a fast reminder of the basic steps for viewing an account profile in Access Online.

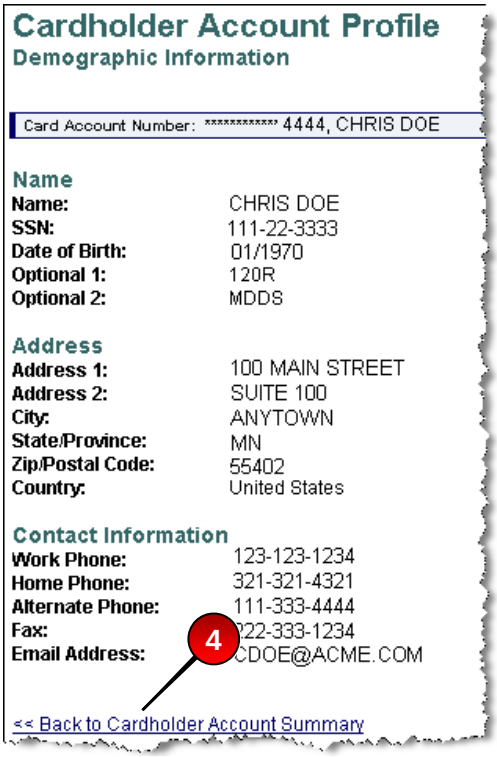
You can easily view (not change) information about your account, such as demographic information and authorization limits. If you have access to more than one account, you can view (not change) the profiles for each account.



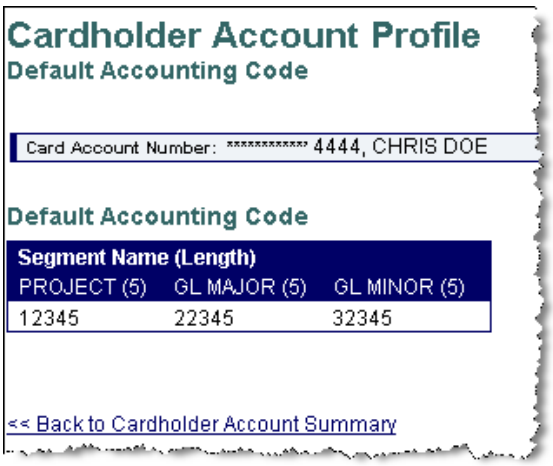
1. Select the **Account Information** high-level task.
2. Select the **Account Profile** sub-task or click the **Cardholder Profile** link on the screen.



3. From this summary screen, click any of the links (e.g., **Demographic Information** link) to view the information.



4. After you have reviewed the information, click the **Back to Cardholder Account Summary** link to return to the summary screen.



This screen displays the default accounting code.

Cardholder Account Profile
Authorization Limits

Card Account Number: ********** 4444, CHRIS DOE

Authorization Limits

Credit Limit:	5,000.00
Single Purchase Limit:	1,200.00
Available Credit:	5,000.00
Fiscal First Month:	1

Standard Velocity Limits

	Limit	Total
Daily Dollar:	0.00	0.00
Daily Transaction:	0	0
Cycle Dollar:	0.00	0.00
Cycle Transaction:	0	0
Monthly Dollar:	0.00	0.00

This screen displays the authorization limits for the account.

Cardholder Account Profile
Account Information

Card Account Number: ********** 4444, CHRIS DOE

Account Status: "" -OPEN

Hierarchy Position

Bank	Agent	Company	Division	Department
1425	1155	32308	53016	0000

Organization Name

ACME

Account Information

Managing Account:	4321432143214321
Cycle Day:	20
Expiration Date:	06/30/2007
Open Date:	06/11/2002

This screen displays general account information (e.g., cycle day, current balance), as well as the account's processing hierarchy position.

Cardholder Account Profile
Account Authorization Summary

Account Number: **********4444, CHRIS DOE

Records 1 - 16 of 16

Auth Date	Auth Time	Response	Auth Number	Type of
07/14/2004	10:18 PM ET	Approved	054216	Purchas
07/13/2004	04:27 PM ET	Approved	022601	Mail/Phr
07/10/2004	01:46 PM ET	Approved	081436	Reverse
07/09/2004	07:59 PM ET	Approved	081436	Purchas
07/09/2004	04:59 PM ET	Approved	077080	Mail/Phr
07/09/2004	08:35 AM ET	Approved	067589	Mail/Phr
07/09/2004	08:35 AM ET	Approved	065051	Mail/Phr
07/08/2004	05:51 PM ET	Approved	038648	Mail/Phr
07/08/2004	12:13 PM ET	Approved	005590	Mail/Phr
07/07/2004	10:02 PM ET	Approved	071356	Purchas

This screen displays transactions the merchant approved or declined at the point of sale.

Cardholder Account Profile
Financial History

Card Account Number: ********** 4444, CHRIS DOE

12 Month History | 7 Year History Analysis | 7 Year History

The 12 Month History includes accumulated account information for the current and cycles. Each page includes the current billing cycle and four billing cycles of history.

Page: 1 | 2 | 3

	Current	08/25/2006	07/25/2006	06/
Number of Payments	0	0	0	0
Total Payments	$0	$0	$0	$0
(Last Payment: 00/00/00)				
Minimum Payment	$0	$0	$0	$0
Number of Purchases	1	3	2	3
Total Purchases	$3.27	$67.73	$27.73	$1

This screen displays historical financial data about the account.

➢*Learn More:* For more detailed information, refer to the *Account Profiles* web-based training lesson and user guide available at:

https://wbt.access.usbank.com

Contact your manager for the most current passwords.

The training site also has a glossary available.

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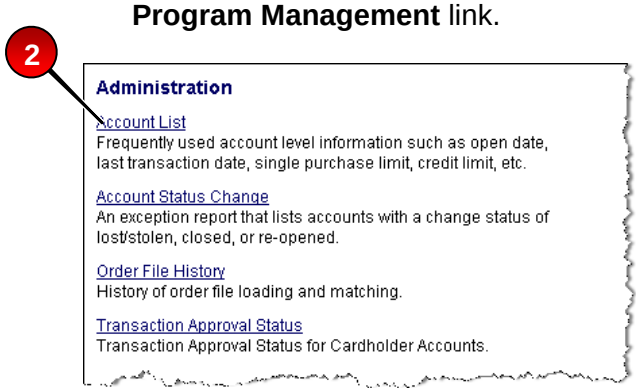
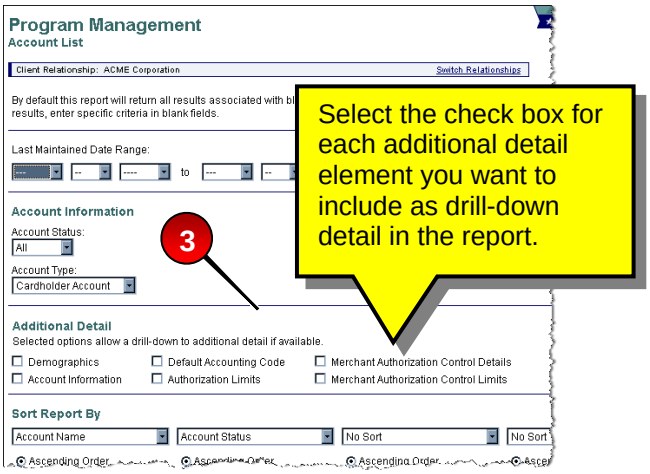
Run an Account List Report

You can use this quick reference guide as a fast reminder of the basic steps for running an *Account List* report.

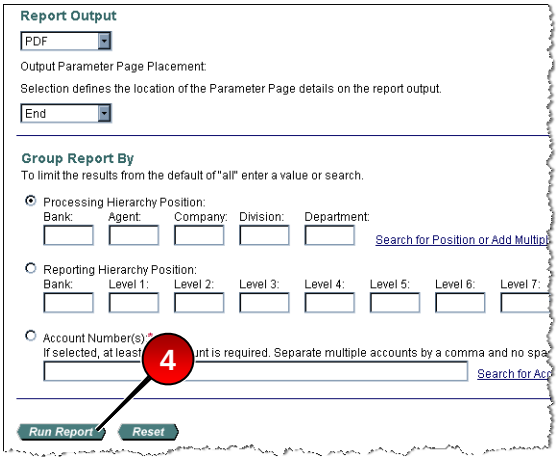
1. Select **Reporting** and then click the **Program Management** link.



2. Click the **Account List** link.



3. Specify the report parameters, including date, account information, additional detail, sorting, and grouping.



4. Click the **Run Report** button.

➢*Learn More:* For more detailed information, refer to the *Reporting* web-based training lesson and user guide available at:

https://wbt.access.usbank.com

Contact your program administrator for the most current passwords.

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Account List Report

Purpose: You can use this report to give you a comprehensive list of all the accounts in your program. With a single, complete list you can quickly and easily review and make decisions about the accounts in your program.

Report Description	Report-specific Criteria	Data Elements Available for Sorting	
Frequently used account information, such as open date, last transaction date, single purchase limit, and credit limit	• Last Maintained Date Range • Account Information (Status and Type) Additional Detail: • Demographics • Account Information • Default Accounting Code • Authorization Limits • Merchant Authorization Control Detail • Merchant Authorization Control Limits	• No Sort • Name • Open Date • Activated • Last Transaction Date • Last Maintenance Date • Expiration Date • Single Purchase Limit • Credit Limit • Last Limit Change Date • Cash Percentage • Status Code	• Status Description • Plastic • Account Number • Optional Field 1 • Optional Field 2 • Address1 • City • State • Postal/Zip Code • Country • Address 2 • Work Phone • Extension • Default Accounting Code

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Sample Account List – Summary Report

ACME71 Corporation
Report Date: 02/12/2007

Account List - Summary

Account Status	Status Description	Product Type	Demographic Information	Account Information	Default Accounting Code	Authorization Limits	Merchant Authorization Control Detail	Merchant Authorization Control Limits
Account Name: MIGUEL BUCHANAN				**Account Number:**	******0009598956			
	Open	Purchasing	Y	Y	Y	Y		
Account Name: CENTRAL DIVISION				**Account Number:**	******0010319947			
	Open	eProcurement	Y	Y	Y	Y		
Account Name: JOHN CLARK				**Account Number:**	******0010319897			
	Open	Relocation	Y	Y	Y	Y		
Account Name: CHASTIN J DORDING				**Account Number:**	******0009598774			
	Open	Purchasing	Y	Y	Y	Y		
Account Name: EAST DIVISION				**Account Number:**	******0010319921			
	Open	eProcurement	Y	Y	Y	Y		
Account Name: DENNIS C FOX				**Account Number:**	******0009056948			
R9	Closed	Purchasing	Y	Y	Y	Y		
Account Name: RICHARD FUHRHOP				**Account Number:**	******0009598972			
	Open	Purchasing	Y	Y	Y	Y		
Account Name: LUZ GIDDINGS				**Account Number:**	******0009598915			
	Open	Purchasing	Y	Y	Y	Y		
Account Name: JIM J GRINDSTAFF				**Account Number:**	******0009598782			
	Open	Purchasing	Y	Y	Y	Y		
Account Name: AMIT K GULKE				**Account Number:**	******0009056864			
	Open	Purchasing	Y	Y	Y	Y		

Click any hyperlink to view associated detail information.

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Sample Account List – Account Information Detail Report

ACME71 Corporation
Report Date: 02/12/2007

Account List - Account Information

Account Name: MIGUEL BUCHANAN
Account Number: ******0009598956
Account Status:
Status Description: Open
Product Type: Purchasing

Current Balance: $.00

Cycle Day: 25
Open Date: 04/15/2001
Temporary Authorization Start Date:
Temporary Authorization End Date:
Organization Name:
Checks: No
PIN Issued: Yes
Telecom:
Autopay: No automatic deduction

Plastic: Yes
Needs Activation: Card does not need to be activated
Number of Cards Outstanding: 1
Plastic Re-issue Status: Reissue
Expiration Date: 12/01/2010

Last Transaction Date: 01/26/2007
Last Maintenance Date: 10/17/2006

Last Payment Date: 01/01/2005
Last Payment Amount: $.00

Processing Hierarchy

Bank	Agent	Company	Division	Department
1425	7548	39649	0	0

Reporting Hierarchy

Bank	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7
1425	39649	11223	33557	55779	99999	00000	00000

Managing Account Information

Account Number: ******4555587785
Account Name: MICHAEL PASCHAL
Account Name Line 2:
Address 1: 600 14TH ST NW SUITE 660
Address 2:
City, State, Zip: WASHINGTON , DC 20005-3077

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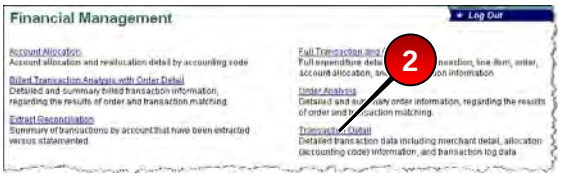
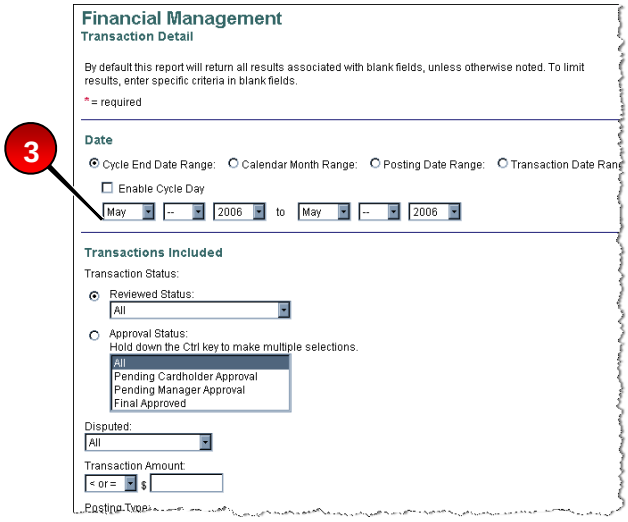
Run a Transaction Detail Report

You can use this quick reference guide as a fast reminder of the basic steps for running a *Transaction Detail* report.

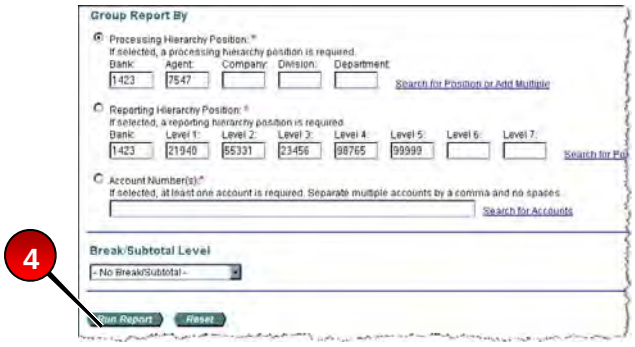
1. Select the **Reporting** high-level task and then click the **Financial Management** link.



2. Click the **Transaction Detail** link.



3. Specify the report parameters, including date, transactions included, sorting and grouping.



4. Click the **Run Report** button.

➢*Learn More:* For more detailed information, refer to the *Reporting* web-based training lesson and user guide available at:

https://wbt.access.usbank.com

Contact your program administrator for the most current passwords.

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Transaction Detail Summary Report

Purpose: This report provides detailed transaction data, including merchant detail, transaction allocation information, and transaction comment data.

Note:

This report combines transaction detail data. You can see the *Transaction Detail - Detail* report for individual transactions by clicking the **Transaction Date** link.

Report Description	Report-specific Criteria	Data Elements Available for Sorting	
Detailed transaction data including merchant detail, allocation (accounting code) information, and transaction comment data for a single account	• Date Range • Approval Status • Fees Included/Excluded • Additional Detail • Merchants • Select by Accounting Code • Transaction Status • Transaction Amount Range • Posting Type (Memo, Posted, All) • Payments Exclude/Include	• No Sort • Account Name • Account Number • Disputed • Lost/Stolen • Merchant Name • Merchant State • Optional Field 1 • Optional Field 2	• Post Date • Posting Type • Purchase ID • Taxpayer ID (TIN) Number • Transaction Amount • Transaction Comment1 • Transaction Comment 2 • Transaction Date • Transaction Status

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Sample Transaction Detail – Summary Report

Transaction Detail - Summary

Name: EAST DIVISION Account Number: ******0010319921 Optional 1: ACME Corp Optional 2: Lost/Stolen:

Trans Date	Posting Date	MCCG Code	MCC	Merchant Category Description	Merchant Name	Merchant State	Taxpayer ID Number (TIN)	Trans Amount	Posting Type	Purchase ID	Trans Status	Disputed
01/07/2007	01/08/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	$ (123.66)	Memo	EC0000239890	Not Reviewed	N
01/07/2007	01/08/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	321.54	Memo	EC0000241443	Not Reviewed	N
01/07/2007	01/08/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	21.27	Memo	EC0000242306	Not Reviewed	N
01/07/2007	01/08/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	35.55	Memo	EC0000242370	Not Reviewed	N
01/08/2007	01/09/2007	154	5065	WHOLESALE ELEC PARTS	COLAMCO	FL	592246530	238.18	Memo	EC0000242369	Not Reviewed	N
01/08/2007	01/09/2007	154	5065	WHOLESALE ELEC PARTS	COLAMCO	FL	592246530	246.55	Memo	EC0000242500	Not Reviewed	N
01/08/2007	01/09/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	140.16	Memo	EC0000242495	Not Reviewed	N
01/08/2007	01/09/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	60.05	Memo	EC0000242497	Not Reviewed	N
01/08/2007	01/09/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	55.05	Memo	EC0000242499	Not Reviewed	N
01/08/2007	01/09/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	137.21	Memo	EC0000242573	Not Reviewed	N
01/09/2007	01/12/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	(47.61)	Memo	EC0000239120	Not Reviewed	N
01/09/2007	01/12/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	23.81	Memo	EC0000239120	Not Reviewed	N
01/13/2007	01/15/2007		5943	STATIONERY STORE/SUPPLIES	BOISE OFFICE*IN#549926	IL	820477390	283.11	Memo	EC0000243891	Not Reviewed	N
01/13/2007	01/15/2007		5943	STATIONERY STORE/SUPPLIES	BOISE OFFICE*IN#550176	IL	820477390	413.78	Memo	EC0000243890	Not Reviewed	N
01/13/2007	01/15/2007	154	5085	WHOLSALE INDUST SUPP	WW GRAINGER 918	IL	361150290	26.34	Memo	EC0000244142	Not Reviewed	N
01/14/2007	01/15/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	(88.89)	Memo	EC0000241233	Not Reviewed	N
01/14/2007	01/15/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	(107.08)	Memo	EC0000241299	Not Reviewed	N
01/14/2007	01/16/2007		5943	STATIONERY STORE/SUPPLIES	BOISE OFFICE*IN#685787	IL	820477390	130.67	Memo	EC0000244428	Not Reviewed	N
01/15/2007	01/16/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	549.78	Memo	EC0000244835	Not Reviewed	N
01/15/2007	01/16/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	190.93	Memo	EC0000244844	Not Reviewed	N
01/15/2007	01/16/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	30.21	Memo	EC0000244845	Not Reviewed	N
01/15/2007	01/16/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	43.99	Memo	EC0000244846	Not Reviewed	N
01/15/2007	01/16/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	424.77	Memo	EC0000244847	Not Reviewed	N
01/15/2007	01/16/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	141.52	Memo	EC0000244849	Not Reviewed	N
01/15/2007	01/16/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	30.99	Memo	EC0000244854	Not Reviewed	N
01/16/2007	01/19/2007	154	5065	WHOLESALE ELEC PARTS	COLAMCO	FL	592246530	(249.71)	Memo	EC0000241232	Not Reviewed	N
01/16/2007	01/19/2007	154	5065	WHOLESALE ELEC PARTS	COLAMCO	FL	592246530	14.49	Memo	EC0000244848	Not Reviewed	N
01/16/2007	01/19/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	1,395.15	Memo	EC0000245362	Not Reviewed	N
01/17/2007	01/19/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	176.43	Memo	EC0000245473	Not Reviewed	N
01/17/2007	01/19/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	93.09	Memo	EC0000245475	Not Reviewed	N
01/17/2007	01/19/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	118.61	Memo	EC0000245474	Not Reviewed	N
01/19/2007	01/20/2007	154	5065	WHOLESALE ELEC PARTS	COLAMCO	FL	592246530	220.24	Memo	EC0000245361	Not Reviewed	N
01/19/2007	01/21/2007		5943	STATIONERY STORE/SUPPLIES	BOISE OFFICE*IN#763915	IL	820477390	261.33	Memo	EC0000245476	Not Reviewed	N
01/19/2007	01/21/2007		5943	STATIONERY STORE/SUPPLIES	BOISE OFFICE*IN#764074	IL	820477390	500.89	Memo	EC0000245472	Not Reviewed	N
01/19/2007	01/21/2007		5943	STATIONERY STORE/SUPPLIES	BOISE OFFICE*IN#764092	IL	820477390	457.34	Memo	EC0000245471	Not Reviewed	N
01/19/2007	01/21/2007		5943	STATIONERY STORE/SUPPLIES	BOISE OFFICE*IN#764107	IL	820477390	217.77	Memo	EC0000245470	Not Reviewed	N
01/19/2007	01/21/2007		5943	STATIONERY STORE/SUPPLIES	BOISE OFFICE*IN#779505	IL	820477390	304.89	Memo	EC0000245589	Not Reviewed	N

Click a hyperlink to view associated detail information.

Sample Transaction Detail – Summary Report

Transaction Detail - Summary

Name: EAST DIVISION Account Number: *****0010319921 Optional 1: ACME Corp Optional 2: Lost/Stolen:

Trans Date	Posting Date	MCCG Code	MCC	Merchant Category Description	Merchant Name	Merchant State	Taxpayer ID Number (TIN)	Trans Amount	Posting Type	Purchase ID	Trans Status	Disputed
01/07/2007	01/08/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	$ (123.86)	Memo	EC0000239899	Not Reviewed	N
01/07/2007	01/08/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	321.54	Memo	EC0000241443	Not Reviewed	N
01/07/2007	01/08/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	21.27	Memo	EC0000242366	Not Reviewed	N
01/07/2007	01/08/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	35.55	Memo	EC0000242370	Not Reviewed	N
01/08/2007	01/09/2007	154	5065	WHOLESALE ELEC PARTS	COLAMCO	FL	592246530	238.18	Memo	EC0000242369	Not Reviewed	N
01/08/2007	01/09/2007	154	5065	WHOLESALE ELEC PARTS	COLAMCO	FL	592246530	245.55	Memo	EC0000242500	Not Reviewed	N
01/08/2007	01/09/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	140.16	Memo	EC0000242495	Not Reviewed	N
01/08/2007	01/09/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	60.05	Memo	EC0000242497	Not Reviewed	N
01/08/2007	01/09/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	55.05	Memo	EC0000242499	Not Reviewed	N
01/08/2007	01/09/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	137.21	Memo	EC0000242573	Not Reviewed	N
01/09/2007	01/12/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	(47.61)	Memo	EC0000239120	Not Reviewed	N
01/09/2007	01/12/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	23.81	Memo	EC0000239120	Not Reviewed	N
01/13/2007	01/15/2007		5943	STATIONERY STORE/SUPPLIES	BOISE OFFICE*IN#349926	IL	820477390	283.11	Memo	EC0000243891	Not Reviewed	N
01/13/2007	01/15/2007		5943	STATIONERY STORE/SUPPLIES	BOISE OFFICE*IN#650176	IL	820477390	413.76	Memo	EC0000243890	Not Reviewed	N
01/13/2007	01/15/2007	154	5065	WHOLSALE INDUST SUPP	WW GRAINGER 918	IL	361150280	26.34	Memo	EC0000244142	Not Reviewed	N
01/14/2007	01/15/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	(88.89)	Memo	EC0000241233	Not Reviewed	N
01/14/2007	01/15/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	(107.08)	Memo	EC0000241289	Not Reviewed	N
01/14/2007	01/16/2007		5943	STATIONERY STORE/SUPPLIES	BOISE OFFICE*IN#985767	IL	820477390	130.67	Memo	EC0000244428	Not Reviewed	N
01/15/2007	01/16/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	549.76	Memo	EC0000244835	Not Reviewed	N
01/15/2007	01/16/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	180.93	Memo	EC0000244844	Not Reviewed	N
01/15/2007	01/16/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	30.21	Memo	EC0000244845	Not Reviewed	N
01/15/2007	01/16/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	43.99	Memo	EC0000244846	Not Reviewed	N
01/15/2007	01/16/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	424.77	Memo	EC0000244847	Not Reviewed	N
01/15/2007	01/16/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	141.52	Memo	EC0000244849	Not Reviewed	N
01/15/2007	01/16/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	30.89	Memo	EC0000244854	Not Reviewed	N
01/16/2007	01/19/2007	154	5065	WHOLESALE ELEC PARTS	COLAMCO	FL	592246530	(249.71)	Memo	EC0000241232	Not Reviewed	N
01/16/2007	01/19/2007	154	5065	WHOLESALE ELEC PARTS	COLAMCO	FL	592246530	14.48	Memo	EC0000244848	Not Reviewed	N
01/16/2007	01/19/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	1,395.15	Memo	EC0000245362	Not Reviewed	N
01/17/2007	01/19/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	176.43	Memo	EC0000245473	Not Reviewed	N
01/17/2007	01/19/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	93.09	Memo	EC0000245475	Not Reviewed	N
01/17/2007	01/19/2007	154	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	NJ	042896127	118.61	Memo	EC0000245474	Not Reviewed	N
01/19/2007	01/20/2007	154	5065	WHOLESALE ELEC PARTS	COLAMCO	FL	592246530	220.24	Memo	EC0000245361	Not Reviewed	N
01/19/2007	01/21/2007		5943	STATIONERY STORE/SUPPLIES	BOISE OFFICE*IN#763915	IL	820477390	261.33	Memo	EC0000245476	Not Reviewed	N
01/19/2007	01/21/2007		5943	STATIONERY STORE/SUPPLIES	BOISE OFFICE*IN#764074	IL	820477390	500.89	Memo	EC0000245472	Not Reviewed	N
01/19/2007	01/21/2007		5943	STATIONERY STORE/SUPPLIES	BOISE OFFICE*IN#764092	IL	820477390	457.34	Memo	EC0000245471	Not Reviewed	N
01/19/2007	01/21/2007		5943	STATIONERY STORE/SUPPLIES	BOISE OFFICE*IN#764107	IL	820477390	217.77	Memo	EC0000245470	Not Reviewed	N
01/19/2007	01/21/2007		5943	STATIONERY STORE/SUPPLIES	BOISE OFFICE*IN#779505	IL	820477390	304.89	Memo	EC0000245589	Not Reviewed	N

Click a hyperlink to view associated detail information.

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Sample Transaction Detail – Detail Report

ACME71 Corporation
Report Date: 02/12/2007

Transaction Detail - Detail

Processing Hierarchy Position: Bank: 1425 Agent: 7548 Company: 33182 Division: 00000 Department: 00000

Name: EAST DIVISION Account Number: ******0010319921 Optional 1: ACME Corp Optional 2: Lost/Stolen:

Trans Date	Posting Date	Trans Amount	Sales Tax	Source Currency Amount	Source Currency	Posting Type	Purchase ID	Trans Status	Disputed	Reference Number
01/07/2007	01/08/2007	$321.54	$25.87	321.54	USD	Posted	EC0000241443	Not Reviewed	N	4765433418000408

MCCG	Merchant Category Group Description	MCC	Merchant Category Description	Merchant Name	Merchant City	Merchant State	Taxpayer ID Number (TIN)	Merchant Order Number
154	WHOLESALE TRADE	5111	WHOLESALE OFFICE SUP	STAPLES NATIONAL #471	877-826-7755	NJ	042896127	0065330139000001

Sample Transaction Detail – Memo Account Detail Report

ACME71 Corporation
Report Date: 02/12/2007

Transaction Detail - Memo Account Detail

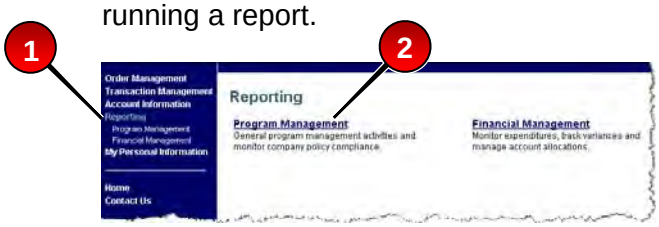
Processing Hierarchy Position: Bank: 1425 Agent: 7548 Company: 33182 Division: 00000 Department: 00000

Name: EAST DIVISION Account Number: ******0010319921 Optional 1: ACME Corp Optional 2: Lost/Stolen:

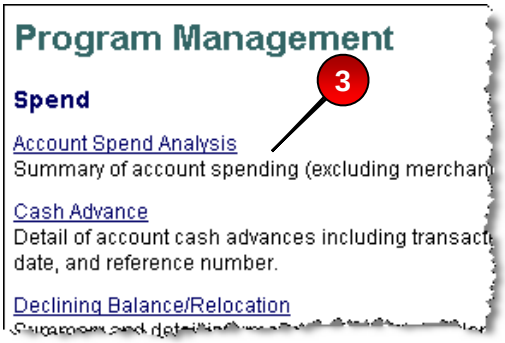
Trans Date	Posting Date	Merchant Name	Merchant State	Taxpayer ID Number (TIN)	Trans Amount	Purchase ID	Trans Status	Disputed	Posted To Account Name	Posted To Account Number
01/07/2007	01/08/2007	STAPLES NATIONAL #471	NJ	042896127	($123.66)	EC0000239899	Not Reviewed	N	ACME EPROCUREMENT	******4555598576

Run a Report

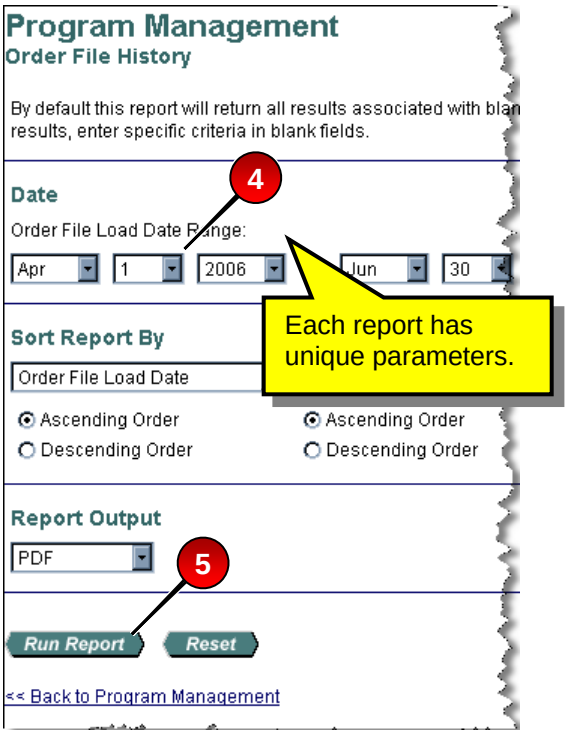
You can use this quick reference guide as a fast reminder of the basic steps for running a report.



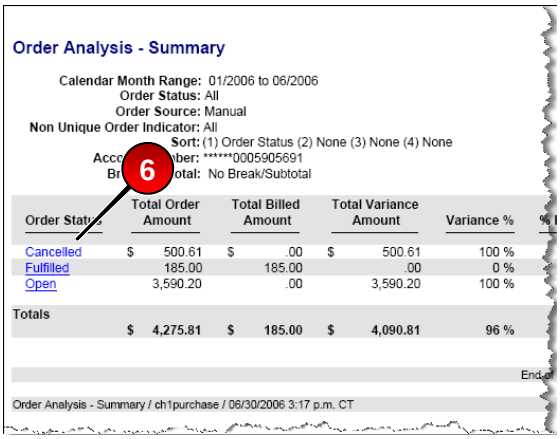
1. Select the **Reporting** high-level task.
2. Select the category for the report you want to run.



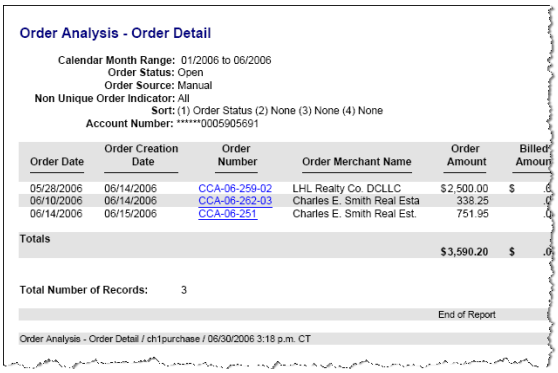
3. Click the report's name link.



4. Specify report criteria, such as date range, sorting preferences, and output preferences.
5. Click the **Run Report** button.



6. Click a link to drill down to additional detail, if available.



➢*Learn More:* For more detailed information, refer to the *Reporting* web-based training lesson and user guide available at:

https://wbt.access.usbank.com

Contact your Program Administrator for the most current passwords.

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Account Spend Analysis Report

Purpose: This report helps you audit cardholder accounts to ensure program compliance.

Report Description	Report-specific Criteria	Data Elements Available for Sorting
Summary of account spending (excluding merchant detail)	• Date Range • Default Accounting Code • Account Information	• No Sort • Account Number • Average Spend per Cycle • Average Spend per cycle • Average spend per Day • Cash and Check Fees • Cash and Check Transactions • Add Additional Items • Credit Amount • Credit Limit • Current Default Accounting Code • Debit Amount for Purchases • Name • Account Number • Name • Number of Credit Transactions • Number of Debit Transactions • Number of Transactions • Other Fees • Single Purchase Limit • Total Spend

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Sample Account Spend Analysis Report

ACME71 Corporation
Report Date: 02/12/2007

Account Spend Analysis

Name	Account Number	Debit Amount for Purchases	Nbr of Debit Trans	Average Spend per Trans	Average Spend per Cycle	Average Spend per Day	Credit Amount	Nbr of Credit Trans	Nbr of Trans	Cash and Check Trans	Cash and Check Fees	Other Fees	Total Spend
MIGUEL BUCHANAN	******0009598966	$ 1,797.73	18	$ 99.87	$ .00	$ .00	$ .00	0	18	$ .00	$ .00	$ .00	$ 1,797.73
Credit Limit: $5,000.00 Single Purchase Limit: $2,500.00													
Current Default Accounting Code: 923227754210230 0SLB73913463477													
CENTRAL DIVISION	******0010319947	15,119.49	104	136.33	14,385.92	479.53	733.57	12	116	.00	.00	.00	14,385.92
Credit Limit: $5,000.00 Single Purchase Limit: $.00													
Current Default Accounting Code: 1000-735-2057-3028													
JOHN CLARK	******0010319887	4,252.09	36	99.05	.00	.00	666.22	2	38	.00	.00	.00	3,585.87
Credit Limit: $3,572.00 Single Purchase Limit: $.00													
Current Default Accounting Code: 3890074173032600000													
CHASTIN J DORDING	******0009598774	140,865.71	433	315.91	.00	.00	4,078.40	20	453	.00	.00	.00	136,787.31
Credit Limit: $70,000.00 Single Purchase Limit: $4,000.00													
Current Default Accounting Code: 923221354210230 0KSD92917765808													
EAST DIVISION	******0010319921	65,463.68	307	204.62	62,818.00	2,243.50	2,645.68	14	321	.00	.00	.00	62,818.00
Credit Limit: $5,000.00 Single Purchase Limit: $.00													
Current Default Accounting Code: 1000-735-2057-3028													
DENNIS C FOX	******0009059948	2,963.80	22	130.14	.00	.00	100.74	3	25	91.18	.00	.00	2,863.06
Credit Limit: $6,000.00 Single Purchase Limit: $.00													
Current Default Accounting Code: 923227754210230 0SLB73282													
RICHARD FUHRHOP	******0009598972	76,746.77	221	332.85	.00	.00	3,186.18	4	225	.00	.00	.00	73,560.59
Credit Limit: $40,000.00 Single Purchase Limit: $5,000.00													
Current Default Accounting Code: 923221274210230 0CAL73908550764													
LUZ GIDDINGS	******0009598915	55,804.37	91	612.62	.00	.00	56.25	2	93	.00	.00	.00	55,748.12
Credit Limit: $25,000.00 Single Purchase Limit: $5,000.00													
Current Default Accounting Code: 923227754210230 0SLB72908550764													
JIM J GRINDSTAFF	******0009598762	6,184.52	49	122.14	.00	.00	199.59	4	53	.00	.00	.00	5,984.93
Credit Limit: $25,000.00 Single Purchase Limit: $2,500.00													
Current Default Accounting Code: 923221274210230 0CAL73908550764													
AMIT K GULKE	******0009056864	18,745.93	39	470.74	.00	.00	35.93	1	40	.00	.00	.00	18,710.00
Credit Limit: $25,000.00 Single Purchase Limit: $2,500.00													
Current Default Accounting Code: 923221274210230 0CAL73913463477													
ROGER HOLOUBECK	******0009599111	23,889.69	94	243.30	.00	.00	1,019.03	5	99	11,100.05	.00	.00	22,870.66
Credit Limit: $10,000.00 Single Purchase Limit: $.00													
Current Default Accounting Code: 923227754210230 0SLB72530													
LINDSAY D JENSEN	******0009598808	281,612.28	487	570.15	.00	.00	3,947.83	8	495	.00	.00	.00	277,664.45
Credit Limit: $100,000.00 Single Purchase Limit: $15,000.00													
Current Default Accounting Code: 923227754120010 0STU89913463477													
TOM JOHNSON	******0010319871	1,560.26	25	59.41	.00	.00	75.04	1	26	929.07	.00	.00	1,485.22
Credit Limit: $7,371.00 Single Purchase Limit: $.00													
Current Default Accounting Code: 3891201041105000000													
AARON S KOSKOLOS	******0009599020	239.40	1	239.40	.00	.00	.00	0	1	.00	.00	.00	239.40
Credit Limit: $50,000.00 Single Purchase Limit: $5,000.00													
Current Default Accounting Code: 923227754210230 0SLB72917765808													

Full Transaction and Order Detail Report

Purpose: The report provides full expenditure detail, including Level III data, for complete analysis of orders and transactions.

Report Description	Report-specific Criteria	Data Elements Available for Sorting
Full expenditure detail, including transaction, line item, order, account allocation, and tax estimation information	• Date Range • Matching Status • Merchant Profile Source • Transaction Status • Additional Detail, including Transaction Line Item, Allocations, Order, and Tax (if available)	• No Sort • Account Number • Allocation Detail Indicator • Authorization Number • Disputed Status • Matching Status • Merchant Name • Name • Order Detail Indicator • Posting Date • Purchasing ID • Reference Number • Sales Tax • Tax Management Detail Indicator • Transaction Detail Indicator • Transaction Amount • Transaction Date • Transaction Status

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Sample Full Transaction and Order Detail Summary Report

Click a hyperlink to view associated detail information.

Full Transaction and Order Detail - Summary

Matching Status	Tran Date	Posting Date	Merchant Name	Trans Amt	Sales Tax	Tran Status	Disputed	Trans Detail Ind	Order Detail Ind	Alloc Detail Ind	Tax Mgmt Detail Ind
Name: PAUL A SMITH **Account Number:** ******0009056773 **Reference Number:** 4765431224957024 **Authorization Number:** 083752 **Purchase ID:** X120739R959127											
Unmatched	09/06/2006	09/09/2006	PITNEY BOWES OFFICE SYS	$ 1,328.94	$ 86.94	Not Reviewed	N	Y	N	Detail	N
Name: PAUL A SMITH **Account Number:** ******0009056773 **Reference Number:** 4765431224957025 **Authorization Number:** 083707 **Purchase ID:** X120740R959127											
Unmatched	09/06/2006	09/09/2006	PITNEY BOWES OFFICE SYS	237.54	15.54	Not Reviewed	N	Y	N	Detail	N
Name: PAUL A SMITH **Account Number:** ******0009056773 **Reference Number:** 4765431224957023 **Authorization Number:** 082709 **Purchase ID:** X989667R270674											
Unmatched	09/06/2006	09/09/2006	PITNEY BOWES OFFICE SYS	79.18	5.18	Not Reviewed	N	Y	N	Detail	N
Name: PAUL A SMITH **Account Number:** ******0009056773 **Reference Number:** 4765431227757026 **Authorization Number:** 017053 **Purchase ID:** X153423R270674											
Unmatched	10/04/2006	10/07/2006	PITNEY BOWES OFFICE SYS	5.36	.36	Not Reviewed	N	Y	N	Detail	N
Name: PAUL A SMITH **Account Number:** ******0009056773 **Reference Number:** 4765435230564327 **Authorization Number:** 092673 **Purchase ID:** 222455-02											
Unmatched	11/01/2006	11/04/2006	COOPERATIVE PRINTING	446.05	.00	Not Reviewed	N	N	N	Detail	N
Name: PAUL A SMITH **Account Number:** ******0009056773 **Reference Number:** 4765435301764028 **Authorization Number:** **Purchase ID:**											
Unmatched	01/17/2007	01/20/2007	COOPERATIVE PRINTING	(446.05)	.00	Not Reviewed	N	N	N	Detail	N
Name: AMIT K GULKE **Account Number:** ******0009056864 **Reference Number:** 4765436224263536 **Authorization Number:** 061792 **Purchase ID:**											
Unmatched	08/28/2006	09/02/2006	RIHM MOTOR CO	317.09	.00	Not Reviewed	N	N	N	Detail	N
Name: AMIT K GULKE **Account Number:** ******0009056864 **Reference Number:** 4765434224207237 **Authorization Number:** 074328 **Purchase ID:** 0133705572241											
Unmatched	08/29/2006	09/02/2006	GCR TRUCK TIRE CTR #1166	337.50	.00	Not Reviewed	N	N	N	Detail	N
Name: AMIT K GULKE **Account Number:** ******0009056864 **Reference Number:** 4765434224207236 **Authorization Number:** 008000 **Purchase ID:** 0133705562241											
Unmatched	08/29/2006	09/02/2006	GCR TRUCK TIRE CTR #1166	133.00	.00	Not Reviewed	N	N	N	Detail	N
Name: AMIT K GULKE **Account Number:** ******0009056864 **Reference Number:** 4765434225607239 **Authorization Number:** 019825 **Purchase ID:** 0135105742255											
Unmatched	09/12/2006	09/16/2006	GCR TRUCK TIRE CTR #1166	210.71	.00	Not Reviewed	N	N	N	Detail	N
Name: AMIT K GULKE **Account Number:** ******0009056864 **Reference Number:** 4765436226194540 **Authorization Number:** 037312 **Purchase ID:**											
Unmatched	09/17/2006	09/19/2006	RIHM MOTOR CO	1,091.35	.00	Not Reviewed	N	N	N	Detail	N

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Declined Transaction Authorizations Report

Purpose: This report provides details of declined transaction authorizations along with related account and merchant information to help you monitor program compliance, card usage, and merchant program parameters.

Report Description	Report-specific Criteria	Data Elements Available for Sorting
Declined transaction information, including account and merchant information	• Date range • Merchants	• MCCG Description • No Sort • Account Name • Account Number • Decline Date • Decline Reason • Decline Time • Managing Account Number • Merchant Category Code • Merchant Category Code Description • Merchant Category Code Group Description • Merchant Name • Request Amount • Request Type

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Sample Declined Transaction Authorizations Report

ACME Corporation
Report Date: 04/26/2006

Declined Transaction Authorizations - Summary

Decline Date	Decline Time	Decline Reason	Requested Amount	Request Type	MCC	MCC Description	Merchant Name
MCCG Description:AIRLINE							
Account Name: JANE DOE		**Account Number:** ****** 5612341234		**Managing Account Number:** ****** 5612341234			
04/28/2005	03:20PM	CRV STATUS	$ 865.00	Purchase	3058	DELTA	CSI WORLD TRAVEL
MCCG Description:HOTELS							
Account Name: BOB DOE		**Account Number:** ****** 5612341234		**Managing Account Number:** ****** 5612341234			
04/28/2005	09:26AM	INVALID CARD VERIFICATION VALUE/CHECK	33.66	Purchase	3530	RENAISSANCE HOTELS	RENAISSANCE HOTEL MAYFLW
Account Name: JOHN DOE		**Account Number:** ****** 5612341234		**Managing Account Number:** ****** 5612341234			
04/28/2005	03:14AM	OBTAIN POSITIVE ID	154.13	Purchase	7011	OTHER HOTELS	PRIMEVERE
04/28/2005	03:15AM	OBTAIN POSITIVE ID	154.13	Purchase	7011	OTHER HOTELS	PRIMEVERE
Account Name: MARY DOE		**Account Number:** ****** 5612341234		**Managing Account Number:** ****** 5612341234			
04/28/2005	10:54PM	ACCOUNT CODED M9	142.00	Purchase	3501	HOLIDAY INNS	HOLIDAY INN EXPRESS
04/28/2005	10:55PM	ACCOUNT CODED M9	142.00	Purchase	3501	HOLIDAY INNS	HOLIDAY INN EXPRESS
04/28/2005	10:55PM	ACCOUNT CODED M9	142.00	Purchase	3501	HOLIDAY INNS	HOLIDAY INN EXPRESS
04/28/2005	10:56PM	ACCOUNT CODED M9	142.00	Purchase	3501	HOLIDAY INNS	HOLIDAY INN EXPRESS
04/28/2005	10:56PM	ACCOUNT CODED M9	142.00	Purchase	3501	HOLIDAY INNS	HOLIDAY INN EXPRESS
04/28/2005	10:57PM	ACCOUNT CODED M9	142.00	Purchase	3501	HOLIDAY INNS	HOLIDAY INN EXPRESS
MCCG Description:OTHER							
Account Name: MARY SMITH		**Account Number:** ****** 5612341234		**Managing Account Number:** ****** 5612341234			
04/12/2005	05:08AM	NOT ENOUGH AVAILABLE MONEY	3.95	Purchase	4816	COMPUTER NETWORK/INFORMATION S	TWX*AOL PREMIUM SVCE
04/12/2005	05:08AM	NOT ENOUGH AVAILABLE MONEY	23.90	Purchase	4816	COMPUTER NETWORK/INFORMATION S	TWX*AOL SERVICE
MCCG Description:OTHER TRAVEL							
Account Name: JOHN SMITH		**Account Number:** ****** 5612341234		**Managing Account Number:** ****** 5612341234			
04/12/2005	11:27AM	NOT ENOUGH AVAILABLE MONEY	179.00	Purchase	4225	PUBLIC WAREHOUSING-INCL.	SHURGARD OF CHICAGO HEIG
Account Name: JANE ANDERSON		**Account Number:** ****** 5612341234		**Managing Account Number:** ****** 5612341234			
04/12/2005	12:11PM	ACCOUNT CODED Q9	106.92	Purchase	4121	TAXICABS AND LIMOUSINES	
Total			$ 2,374.69				
Total Number of Records:	14						

End of Report

Declined Transaction Authorizations - Summary / p

Page 1

Click any time hyperlink to view associated detail information about the decline.

Appendix B

Sample Board Policies, Administrative Regulations, Guidelines, Procedures, and Forms for CAL-Cards

MODESTO CITY SCHOOLS
Board Policy

BP 3314.3

BUSINESS AND NON-INSTRUCTIONAL OPERATIONS

District Credit Cards

The Board recognizes the value of an efficient method of purchasing authorized goods, supplies and services, including method of payment and record keeping for expenses. District credit cards are authorized for use within this policy, administrative regulation and guidelines.

Use of district issued credit cards is not intended to replace effective procurement planning that enables volume discounts, best value purchasing practices, transactions that should be purchase order based, or to acquire items available through established purchase contracts.

The Superintendent /designee shall develop administrative regulations and credit card use guidelines specifying in part:

- Those authorized to use credit cards.
- The types of expenses that can be paid by credit card.
- Procedures for the proper supervision and use of credit cards.
- Other relevant guidelines governing use and accountability.
- A requirement for obtaining a signed and dated cardholder acknowledgment form signifying cardholder receipt of card and acceptance and understanding of guidelines for use.

Under no circumstances are district issued credit cards to be used for personal expenses.

Purchases that are unauthorized, illegal, personal in nature, perceived to be unethical or that reflect a conflict of interest, or use that does not adhere to credit card use Board policy/administrative regulation or credit card use guidelines, or otherwise violate the intent of this policy may result in card revocation, district sanction, repayment to the district, legal action and/or be grounds for termination of employment.

BUSINESS AND NON-INSTRUCTIONAL OPERATIONS

District Credit Cards

Legal Reference:

EDUCATION CODE
17604 Delegation of powers to agents; approval or ratification of contracts by governing board
17605 Delegation of authority to purchase supplies and equipment
35250 Duty to keep certain records and reports
42630-42651 General provisions; orders, requisitions and warrants

ADOPTED: January 20, 2004

MODESTO CITY SCHOOLS
Administrative Regulation

AR 3314.3

BUSINESS AND NON-INSTRUCTIONAL OPERATIONS

District Credit Cards

The District may choose to participate in a credit card program administered through an issuing bank or other corporate legal entity.

There are various people involved in the credit card program to ensure its success and incorporate proper checks and balances. The following are titles referred to and a description of their functions:

Program Coordinator

The person responsible for the implementation and continued monitoring of the credit card program is the Purchasing Supervisor, and is the key point of contact for Cardholders, Approving Officials, and Billing Officials. The Purchasing Supervisor shall serve as the Program Coordinator between the issuing bank and the District. The Purchasing Supervisor may appoint up to two designees to serve as alternate Program Coordinators in order to provide continuous daily program management responsibilities.

Approving Official

Every cardholder is responsible to a management employee (typically immediate supervisor), known as the Approving Official, who approves the cardholder's purchases, verifies that purchases are made for official district use, and performs the following function:

- Ensures that the credit cards issued under their authority are utilized properly.

- Reviews and certifies Cardholder's Statement of Account, in accordance with the District's policies, procedures and guidelines, including budget and accounting procedures, budget availability and appropriateness of expense.

BUSINESS AND NON-INSTRUCTIONAL OPERATIONS

District Credit Cards

- Ensures each Cardholder's reconciled Statement of Account, slips/ receipts, and all appropriate documentation is received and processed in accordance with guidelines.

- Ensures each Cardholder's Statement of Account is forwarded to the designated Billing Official (in Accounting) by established deadlines.

- Reviews monthly/quarterly reports on cardholders submitted by the issuing bank for accuracy and historical usage.

- Submits Request to Amend or Cancel Credit card or other program related forms as necessary and in a timely manner.

Cardholder

A Cardholder is an authorized employee issued a credit card that is responsible for committing small dollar purchases for the District in accordance with program guidelines and District policies and procedures. The Cardholder ensures that he/she submits a reconciled Statement of Account and forwards all slips/receipts, within five (5) business days after receipt, to the Billing Official in Accounting. The cardholder is also responsible for ensuring that his/her Statement of Account (monthly statement) is forwarded to other budget administrators for signature (in addition to their Approving Official) when funds are being expended outside of the Approving Official's authorization.

GENERAL

Transaction Limits

District credit cards are subject to the following limits:

- Single purchase limit of $450 per each transaction unless a higher limit is authorized by the Superintendent/designee.

- Billing cycle (30 day) purchase limit of $3,000 unless a higher limit is authorized by the Superintendent/designee.

BUSINESS AND NON-INSTRUCTIONAL OPERATIONS

District Credit Cards

- MAT Codes – Merchant Activity Type codes will be attached to each card, where the card will be denied if used for certain commodities/ services not approved by the District for purchase by the Cardholder

Restricted Uses

Several items are restricted from purchase by the District, which can be found under the section titled Prohibited Purchases found in the guidelines for usage. Misuse of the card or failure to follow policies, procedures or guidelines governing card usage will result in revocation of the credit card and may result in disciplinary action up to termination.

Mandatory restrictions on all cards imposed by the issuing bank(s) include:

- Cash advances
- Rental or lease of land
- Gambling, betting
- Alcohol or tobacco products
- Weapons or firearms
- Securities, insurance
- Political or religious organizations
- Tax payment
- Court costs, fines, bail, or bond payments

District imposed restrictions such as travel, medical expenses, equipment rental contracts, and others may be applicable to specific cardholders and are listed in the guidelines or in other documentation provided at time of card issuance.
The credit card cannot be used for personal purchases at any time.

Lost or Stolen Cards and Personal Information

Cardholders are not held personally responsible for cards that are lost or stolen, or that have outside fraudulent transactions. Issuing banks are not allowed to collect personal information, nor should any employee be required to provide the issuing bank any personal information (i.e. social security number) if the employee is authorized to be issued a card.

BUSINESS AND NON-INSTRUCTIONAL OPERATIONS

District Credit Cards

Authorized Cardholders

The following positions are authorized to be issued district credit cards:

- Superintendent and/or Secretary
- Associate Superintendent, Business Services/Chief Business Official and Secretary
- Associate Superintendents and Secretaries
- K-6 Sites: Principal; Vice-Principal; Principal's Secretary
- 7-8 Sites: Principal; Assistant Principal; Principal's Secretary; Librarian
- 9-12 Sites: Principal; Principal's Secretary; Bookkeeper; Librarian
- Departments/Divisions/Programs: Department/Division/Program Heads; Secretary
- Account Clerk (1 per department/program)
- Purchasing Supervisor and Staff

Additional positions may be authorized to be issued a district credit card based on appropriate justification and approval by the Superintendent/designee. A person in an authorized position may elect not to have a district credit card issued.

Program Guidelines

Credit card use guidelines shall be maintained and given to each cardholder by the Purchasing Supervisor. These guidelines are incorporated by reference as an extension of intent of this AR to institute and enforce a credit card program that is clearly defined and allows for appropriate employee and district accountability and enforcement measures to be taken.

Records shall be kept by the Purchasing Supervisor that include, at minimum:

- Titles, names, and site locations of individuals authorized to be issued cards.
- Management approving official for each cardholder.
- Maximum single transaction and monthly limitations.
- Restrictions imposed on types of purchases allowed.
- Cardholder request forms signed by the cardholder, approving official and Supervisor, Purchasing.

BUSINESS AND NON-INSTRUCTIONAL OPERATIONS

District Credit Cards

- Acknowledgement form signed by the cardholder indicating receipt of card and understanding of the guidelines, policies and regulations governing card usage.

The following applies in regards to a credit card issued to an employee:

- The credit card is issued in an individual employee's name and may not be used by anyone else.

- Cards should be safely kept and secured. Cardholders are responsible for the security of their card and all transactions made by them or with their knowledge.

- The credit card must not be used for personal purchases. If personal purchases are made, the situation will be handled as a misuse of government funds in accordance with Board Policy on misuse of funds and may lead to disciplinary action up to termination of employment and possible other legal remedies.

- Single, daily and monthly transaction limits must be adhered to.

- The credit card is not intended to avoid or bypass the Purchasing Department or other established purchasing programs/contracts. The intent of the credit card program is to replace or complement existing processes available for the most efficient yet accountable method for typical small dollar volume transactions. Use of the card is not intended to replace effective procurement planning that enables volume discounts or to apply sound and reasonable purchasing practice in achieving best value purchases.

- Credit card holders must immediately return their card to the Program Coordinator upon transfer to another school/department, separation of employment from Modesto City Schools, or upon request by the Program Coordinator.

BUSINESS AND NON-INSTRUCTIONAL OPERATIONS

District Credit Cards

- Prior to receiving a card, each cardholder must sign a Receipt Acknowledgement Form and the Cardholder Agreement Form acknowledging the understanding of all policies, regulations and guidelines governing the use of a district issued credit card.

- To the maximum extent possible the credit card should be used in lieu of emergency purchase orders, limited purchase orders, employee reimbursements, check requests, or purchase requisitions when the dollar amount for a single item or group of items is less than $450.

- Unless higher limits have been authorized by the Superintendent/ designee, transactions are limited to $450 per transaction and $3,000 per billing cycle (month).

- Each single purchase may include multiple items, but the total cannot exceed the authorized single transaction purchase dollar limit.

- When purchases exceed the established limits normal purchasing procedures must be followed.

- The least expensive source for an item should be sought.

- The Cardholder must verify that budgeted funds are available and immediate management approval is obtained prior to making any purchase.

REVIEWED: December 15, 2003
REVISED: September 10, 2012

FREMONT UNION HIGH SCHOOL DISTRICT

CREDIT CARD/PURCHASING CARD PROCEDURES GUIDELINE

A purchasing card is:

1. Purchasing authority delegated by FUHSD to Administrators
2. For official Fremont Union High School District use only
3. Authorized for emergencies or unavoidable last minute purchases
4. Authorized for purchases of $500 and under, some exceptions apply
5. Authorized for use with only certain categories of merchants

A purchasing card is <u>not</u>:

1. A means to avoid appropriate purchasing procedures
2. A means to access cash or a line of credit
3. A substitute for proper planning
4. A right of employment
5. For personal use

Examples of items that may <u>not</u> be purchased with the purchasing card include:
(This is not an all-inclusive list and can be changed at management's discretion)

- Registration fees for conferences and workshops
- Meals while employee is in travel status (employee will be reimbursed at per diem rates)
- Entertainment/hospitality
- Flowers/Gifts/Gift cards
- Alcoholic beverages
- Ammunition/weapons
- Tax reportable services (1099) (ex. professional fees, repair services, labor, legal services, etc.)
- E-Bay Purchases or other on-line auction sites
- Cash Advances (ATM or other)
- Gasoline/Fuel
- Equipment Items (items that cost more than $500 each including tax and shipping)
- Membership dues
- Legal services
- Maintenance Contracts
- Hazardous Materials
- Non-business/personal items (Napkins, snacks, coffee, etc.)
- Postage Stamps and/or Shipping (outbound)
- Pay Pal purchases

Examples of common items that <u>may</u> be purchased with the purchasing card include:

- Classroom/Office supplies
- Equipment/Technology less than $500
- Food for business purposes when other means of purchasing are not available

Cardholder Credit Rating

The use of the purchasing card results in a liability to FUHSD; not a personal liability for the cardholder. The cardholder's credit rating will not be affected. However, it is important to remember that the cardholder signs an agreement prior to receiving the purchasing card and, as such, is responsible for any misuse of the purchasing card as outlined in this manual. The Bank of America Credit Card Program provides liability protection to FUHSD once notification of any loss, theft or fraudulent use is made. However, the same level of liability protection does not apply to cards that are made available to multiple users.

Monthly Steps for Cardholders – Credit Card Expenditure Verification

The following steps must be followed by the cardholder each month that a purchase was made:

1. Save all receipts from purchases made with the FUHSD credit card – remember only detailed receipts will be accepted
2. Number your receipts for the month and write this number at the top of the receipt and circle it – be sure not write over important information (name, date, item, cost, etc)
3. Complete the Credit Card Expenditure Verification Form – available on the HR section of the district website under the FORMS link
    a. Enter Name of Cardholder, Site, and Billing Month
    b. For each receipt, enter the Receipt # and total amount of receipt
    c. Enter the Account Code Information for each of the receipts
    d. Verify accuracy of information, then Sign and Date form
    e. Staple all receipts (detailed original receipts only) to the form
    f. Send form, with receipts attached, to the Accounts Payable division at the Dist. Office
    g. Keep a copy of the form for your records

Other Cardholder Responsibilities

Each cardholder is responsible for the following activities:

1. **Complete the Monthly Steps for Cardholders and submit Credit Card Expenditure Verification form to the business department by the 25th of every month.**
2. Safeguard the purchasing card.
3. Sign the purchasing card immediately upon receipt.
4. Activate your purchasing card
5. Notify Bank of America and Business department immediately in the event of a lost or stolen purchasing card.
6. Shred your expired purchasing card
7. Give the purchasing card to CBO when employment is terminated.
8. Notify Business Department credits, returns and disputed items disputed Items

Audits

Purchasing card transactions will be audited on a regular basis to ensure the following:

1. Purchase volume appears reasonable.
2. The purchasing card is being used for appropriate transactions.
3. Documentation is complete.
4. Cardholders are following required procedures.
5. Proper internal controls exist with regard to the program.

Purchasing Card Security

1. The purchasing card is to be treated with the same level of care that is afforded personal credit cards.
2. Do not lend the purchasing card to anyone. **The only person authorized to use the card is the person whose name appears on the front of the card and who has completed the Purchasing Card Application and Use Agreement forms.**
3. Do not post or write the purchasing card account number in any location that is accessible to others.
4. Take additional care when using the card to purchase thru the Internet. Only use internet sites that have an indication that they are a secure sight, such as the padlock located on the lower right.

Failure to Comply with Program Guidelines

Any misuse of the purchasing card or other failure to comply with the applicable policies and procedures will result in the following:

1. Revocation of the purchasing card
2. Appropriate disciplinary actions which may include termination
3. Repayment, including any applicable taxes, for transactions resulting from personal use of the purchasing card.
4. Possible criminal prosecution.

Key Contacts

The following resource persons are available to answer questions, solve purchasing card problems, or provide assistance in the areas listed:

1. Christine Mallery – CBO, ext: 2245
2. Jason Crutchfield – Coordinator of Business, Ext: 2226
3. Eva Choy – Controller, ext: 2211
4. Rick Magana – Senior Account Analyst, ext: 2217
5. Sherill Panelo – Account Payable A – L, ext 2270
6. Cora Ustaris – Account Payable M – Z, ext 2220
7. Caroline Perez – Reimbursement, ext: 2213

ESCONDIDO UNION SCHOOL DISTRICT
BANKCARD USE
POLICY AND PROCEDURES

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- Board Policy 3314.3
- Sample: Cardholder Agreement
- Sample: Bankcard Transaction Log

GENERAL INFORMATION

Escondido Union School District uses various methods to accomplish the purchase of goods and services. Bankcards may be used to augment purchasing procedures for Board members, cabinet, purchasing department, and other staff members as identified by the superintendent or designee.

The bankcard may be used during district travel for items that cannot be paid for by the regular purchase order procedures (billed by vendor or prepayment by district).

All bankcards, other than those assigned to purchasing department personnel, will be maintained by the superintendent's secretary and will be checked out by the secretary as needed to the cardholder.

AREA OF RESPONSIBILITY

US Bank

US Bank is the bankcard contractor who will issue the bankcards.

Purchasing Department

The purchasing department will act as the program coordinator for the district. The program coordinator will be responsible for account set up, account maintenance and cancellation, and exception and reissue authorizations.

Cardholder

The cardholder is responsible for ensuring the bankcard is used appropriately and all purchases of commodities are within the Escondido Union School District's purchasing procedures and policies.

Approving Official

The approving official is responsible for reviewing the charges to ensure that the purchases are appropriate and not on the prohibited list and that the proper documentation is submitted.

The approving official for all Board member and cabinet positions is the superintendent. The approving official for superintendent and purchasing department is the assistant superintendent of business services.

Accounting

The accounts payable department within the accounting department is responsible for preparing the payments to US Bank.

PROCEDURES - CARDHOLDERS

Responsibility

The cardholder is responsible for signing and returning the Cardholder Agreement to the Purchasing Department as soon possible and prior to using the bankcard.

The cardholder is responsible for calling the bank to activate their card once they receive it.

The cardholder is responsible for ensuring the bankcard is used appropriately and all purchases of commodities are in compliance with Escondido Union School District's purchasing procedures and policies.

The cardholder is responsible for the security of the bankcard.

The cardholder's monthly credit limit is $2000, and these limits begin anew each billing period.

The cardholder shall be personally liable for inappropriate charges.

The cardholder is personally responsible for guaranteeing that all charges are for appropriate district expenses, that purchases are within budget limits, and that the purchase does not violate any other law, regulation, or policy of the Board of Education. Neither the bank nor the district assumes responsibility for non-district purchases. The cardholder shall under no circumstances use the District credit card for any inappropriate purchase.

Bankcard Use

When the cardholder is not able to utilize regular district purchasing procedures due to time constraints or other reasons, and a need for use of the credit card is anticipated, the cardholder will check out the card from the superintendent's secretary. The cardholder may use the bankcard to secure reservations or purchase supplies in person or by telephone.

> **Travel** - Acceptable charges are: meals (up to the suggested EUSD limit, which is currently $38 per day, or $20 for dinner, $10 for lunch, and $8 for breakfast), auto rental, taxi and/or shuttle. Other charges may be acceptable if the charges were not foreseeable, or able to be processed through regular purchasing procedure. Keep all receipts and submit them with the Bankcard Transaction Log to your approving official within five (5) business days after the transaction or return from district travel.
>
> **Supplies** - "Supplies" are defined as any practical commodity used in the daily operation of business. Supplies should only be purchased if it is not possible to utilize "regular" purchasing procedures. Keep all receipts and submit them with the Bankcard Transaction Log to your approving official within five (5) business days after the transaction or return from district travel.

The cardholder will either go to the place of business and obtain the commodity, or call and place the order. In either case, the cardholder will require the vendors to itemize the receipt/invoice. The cardholder will be responsible for obtaining the itemized receipt or invoice from the vendor and for submitting the receipts with a completed bankcard transaction log within five business days of the transaction. An itemized receipt/invoice consists of the following information:

- Itemized description of commodities or services purchased
- Quantity purchased
- Price per item
- Amount of sales tax and total amount
- Shipping charges, if the district is liable for the cost
- Date purchased

NO RECEIPTS COMMINGLED WITH PERSONAL EXPENSES WILL BE ACCEPTED.

Every cardholder shall take reasonable precautions with the card. These include, but are not limited to, the following:

- Keep the card in view after you give it to a clerk. Get it back promptly after they have imprinted it.
- Avoid signing a blank receipt. Draw a line through blank spaces above the total when you sign.
- Destroy all carbons and voided (when a mistake was made) receipts. If the clerk has to keep a voided receipt for the store's accounting system, be sure to get a copy.
- Save all credit card receipts and corresponding itemized, dated, receipts. Turn in all receipts, along with other travel documents, to the accounting department within five (5) business days.
- Never lend your card to anyone.
- Never leave your card, receipts, or carbons where anyone can pick them up.
- Never give your card number over the phone unless you are dealing with a company you are sure is legitimate.
- Whenever possible, use those vendors identified by the purchasing department.

<u>Bankcard Transaction Log</u>

Upon completing the bankcard transaction, whether by telephone or in person, the cardholder shall immediately complete the Bankcard Transaction Log (attached) to record the following information:

- Date of purchase
- Description of purchase
- Vendor's name
- Dollar amount
- Appropriate account code for each transaction (may be completed by approving official)

Return of Card/Transaction Submittals

The bankcard will be returned to the superintendent's secretary within five business days of the last transaction, or within five business days of return from district travel, if applicable, along with the completed Bankcard Transaction Log and itemized receipts for all transactions during the use period. A copy of the log should be retained by the cardholder for reconciliation with the cardholder's statement.

If the cardholder has lost any receipts/invoices, he/she should contact the vendor and request a duplicate.

The superintendent's secretary will see that the logs and receipts are submitted to the appropriate approving official for review and approval.

Bankcard Statement

At the close of each billing cycle (monthly), each cardholder will receive an individual bankcard statement.

Cardholder reviews the statement for accuracy and reconciles the statement transactions with the copy/copies of the Bankcard Transaction Log(s) for the statement period.

If an item is billed incorrectly, the cardholder must provide a complete explanation on the monthly statement in addition to completing a Cardholder Statement of Questioned Item form (a copy of this form may be requested from the purchasing department).

Cardholder is responsible for contacting the bank contractor on questionable items or disputed items, which appear as a transaction on the bank statement within 30 days after the date of the invoice report.

- Cardholder will complete the Statement of Questioned Item form and mail as instructed on the bottom of the form. Cardholder will immediately send a copy of the Statement of Questioned Item form and statement to the district purchasing department.

- Cardholder will cross the transaction off the bank statement and attach a copy of the Questioned Item form to the bank statement.

- If items purchased with the credit card are found defective, the cardholder has the responsibility to return the item(s) to the merchant for replacement or to receive a credit on the purchase. If the merchant refused to replace the faulty item, then the purchase of this item will be considered to be in DISPUTE.

- A review of various dispute reasons can be located on the following pages.

Chargeback receipts shall be kept until the credit transaction shows up on the bank statement. Chargeback receipts then shall be attached to the bank statement.

PROCEDURES - APPROVING OFFICIAL

Reconcile Bank Statements

Approving Officials will be sent the following by the bank contractor.

- Business Account Summary (R090) This is a composite statement of all the individual cardholders the approving official is responsible for who have used their credit cards in the last billing period. For information only.

- I.M.P.A.C. Financial Summary (R063) This is the document which will recap all of the cardholders' charges and will be used as the "invoice" for billing purposes. This document must be attached to all of the Approving Official's cardholder statements and documentation.

Upon receipt of the Bankcard Transaction Log and receipts from the cardholders, the approving official will be responsible for the following:

- Reconciling the bank statements and documentation received from the cardholders with the Approving Official's I.M.P.A.C. Financial Summary

- Within five (5) working days after receipt of the cardholder's bank statement and documentation, the approving official will be responsible for the following:

  (a) Comparing the Bankcard Transaction Log and receipts received from cardholders with the approving official's bank statement provided by the bank contractor.

  (b) Reviewing charges to ensure that purchases are appropriated and not on the prohibited lists and that proper documentation is included.

  (c) Forwarding the entire package to accounts payable while retaining a copy of all.

PROCEDURES - SUPPORT STAFF

Accounts payable is responsible for preparing claims for payment.

The purchasing department is responsible for coordinating the bankcard program with the State Department of General Services and US Bank.

PROHIBITED USES

Items Available in the Warehouse

All Equipment

Cash Advances

Splitting of Purchases to Circumvent any Limits

Services which are Repetitious in Nature

Carpeting

Alcoholic Beverages

Art Work

Consultants, Instructors and Speakers

Centralized Maintenance Agreements

Service Agreements

Personal Items

Personal Services

Rental Agreements (other than rental cars)

Lease/Purchase Agreements

Automotive Gasoline and Oil (unless gasoline is purchased for use in rental car for approved district travel)

Facility Improvements

Rental or lease of land or buildings

Purchase of Telephone Services (unless used for allowable calls billed to hotel room during approved district travel)

Gambling, Betting, Securities

Insurance

Political or Religious Organizations

Tax Payments

Court Costs, Fines, Bail, Bond Payments

Any Other Inappropriate Purchases or Payments

REPLACING BANKCARDS

There will be instances where replacement of bankcards will be needed or a new card issued. It will be the Approving Official's responsibility to initiate this process. Follow the instructions below which applies:

Replacing a Cardholder

When a cardholder leaves the program, a memorandum from the approving official will be submitted along with the cardholder's bankcard to the purchasing department. DO NOT FOLD, SPINDLE OR MUTILATE BANKCARDS.

Replacement of Worn Out Card/Defective Cards

If a bankcard needs to be replaced because it is worn out or defective, a memorandum from the approving official requesting a bankcard replacement must by submitted along with the worn out bankcard to the purchasing department. DO NOT FOLD, SPINDLE OR MUTILATE BANKCARDS.

Reporting Lost Bankcard

Cardholder will immediately contact the bank contractor, approving official and the purchasing department. Provide the complete cardholder name (as shown on the bankcard), card number, date reported to the police (if applicable, and date bank contractor was notified.

- Contact the Bank Contractor at (800) 227-6736

A memorandum from the approving official documenting the lost card will be submitted to the purchasing department.

The purchasing department will contact the bank contractor. A replacement card will be ordered.

DISPUTE REASONS

The various chargeback reasons, which you will use most often, are described below. These reasons correlate with those found on the Cardholder's Statement of Questioned Item form. If you have any questions regarding the appropriate chargeback reason to use, please contact the I.M.P.A.C. Customer Service Staff at (800) 227-6736.

Unauthorized Mail/Phone Order

This reason should be used for telephone or mail order transactions. If a sales slip is signed or imprinted with the cardholder's card, this reason does not apply.

Duplicate Processing

This reason is used when a transaction has been multiple billed to an account. The amounts must be the same. The cardholder should provide the transaction details of the original billing, such as dollar amounts, transaction date, etc. A copy of the monthly bankcard statement on which the billings occur and copy of the original sales slip should be forwarded with the Cardholder's Statement of Questioned Item form to Accounting.

Merchandise Not Received Due to Cancellation

In the event merchandise was canceled, full details should be provided such as why the transaction was canceled and date of cancellation.

Merchandise Returned

In the event the merchandise was returned and a credit has not yet posted, the cardholder should describe the reason for returning the merchandise and the date the item was returned. A copy of the reference number on the monthly statement, postal, UPS or other official receipt proving the merchandise was returned should be forwarded with the Cardholder's Statement of Questioned Item form.

Credit Not Received

This reason may be used when the cardholder has received a credit voucher or written refund acknowledgment from the vendor, but the credit has not posted to the cardholder's account within 30 days from the date on the voucher or acknowledgment. The cardholder acknowledges participation in the transaction but the goods were returned or the services canceled.

The cardholder should state the amount of credit they are expecting and provide a copy of the SOA (statement of account) and credit voucher or acknowledgment letter and forward these with the Cardholder's Statement of Questioned Item form.

Alteration of Amount

This reason is used when the cardholder participated in the transaction and indicates that the amount was altered without permission. The cardholder must acknowledge the amount before alteration and a copy of the cardholder's copy of draft Must be provided to support this reason. The amount of the credit would be the difference between the amount before alteration and after alteration. The sales draft copy should be forwarded with a copy of the SOA and Cardholder's Statement of Questioned Item form.

Inadequate Description or Unrecognized Charge

In the event the cardholder does not recognize the transaction description, they should request that US Bank supply a copy of the sales draft due to inadequate description or unrecognized charge. This should be requested only after reviewing their supporting documentation and insuring a merchant (vendor) description or location error has not occurred.

Upon receipt of the request for copy, US Bank will order a copy of the sales slip, which is generally received within 30 days.

In the event the vendor's processing bank cannot provide the copy within Visa allotted time frames, the cardholders account will be credited until such time as a valid draft is received. If US Bank provides a copy and the cardholder determines that a valid dispute exists, a new Cardholder's Statement of Questioned Item form should be sent to US Bank immediately. In either instance, the applicable SOA should be forward with the Cardholder's Statement of Questioned Item form.

Not as Described

This reason is used when the cardholder claims goods or services were not received as described. The written document of what was to be delivered must be different than what was actually delivered. It is important that the sales draft be specific of what was purchased. For example, this reason could not be used when the cardholder was expecting a Sony tape recorder, model LXX210 and when he or she got back to the office they determined that a Sony model B640 was in the box and the sales draft simply said "tape recorder".

In a telephone order situation, the verbal description is considered the "document characterization." The cardholder must explain in his or her letter how the verbal description was different from what was actually received.

An attempt must be made to return the goods and must be stated in the cardholder complaint. If merchandise was returned, proof of such return should be forwarded with a copy of the SOA and Cardholder's Statement of Questioned Item form to US Bank.

Cardholder Dispute

This reason should be considered only after reviewing other specific chargeback reasons. This reason requires that the cardholder attempt a resolution with the merchant. A complete description of the problem and the attempted resolution should be provided on the Cardholder's Statement of Questioned Item form. Additionally, a copy of the sales slip and a copy of the Cardholder's Statement of Account on which the transaction appears should be forwarded with the Cardholder's Statement of Questioned Item form.

Other Dispute Reasons

In the event the reasons discussed here and identified on the Cardholder's Statement of Questioned Item form do not fit the cardholder's dispute circumstances, the cardholder should submit a Cardholder's Statement of Questioned Item form with the transaction detail, a copy of the applicable SOA and a detailed letter of the circumstances of the dispute. Reference should be made to any contact with the vendor, names, telephone numbers, etc. that would be helpful for research.

For all disputes submitted for consideration, a cardholder signature is required.

Board Policy 3314.3

Cardholder Agreement

Bankcard Transaction Log

(Note: All other forms may be requested through Purchasing)

CREDIT CARD ACCOUNTS AND USAGE

The superintendent or designee is authorized to augment purchasing procedures by opening and maintaining credit card accounts for use by board, cabinet, purchasing department, and other staff members as identified by the superintendent or designee. The superintendent or designee will maintain appropriate fiscal controls for all accounts to ensure that public monies are not disbursed in amounts in excess of the budgeted appropriations by the Board of Education.

Legal Reference:
EDUCATION CODE
39656 Delegation of powers to agents; approval or ratification of contracts by governing board
39657 Delegation of authority to purchase supplies and equipment; limitations on expenditures; review; personal liability

April 8, 1999

ESCONDIDO UNION SCHOOL DISTRICT
Escondido, California

CREDIT CARD USAGE

District credit card accounts may be activated for board, cabinet, purchasing department, and other staff members identified by the superintendent or designee and be available for use during district travel for items that cannot be paid for by the regular purchase order procedures or in advance (i.e.: meals). A card held by the Manager/Purchasing and Distribution, or the District Buyer in the absence of the Manager, may be used when means currently available to make purchases or secure advance travel and conference reservations may not be adequate due to time constraints or other reasons. Routine air travel, hotel, car rental and purchases, where possible should be handled through existing purchase order procedures.

Maximum indebtedness at any time for each card will be $2,000 for board members, and cabinet, and other staff members identified by the superintendent or designee. A $20,000 limit shall be assigned to the card held by the Manager/Purchasing and Distribution.

All credit cards, other than those assigned to purchasing department personnel, will be maintained by the superintendent's secretary and will be checked out by the secretary as needed to the cardholder.

Every cardholder shall agree to all terms and conditions established by the district. The credit card may not be used for personal items or charges. The cardholder is personally responsible for guaranteeing that all charges are for appropriate district expenses, that purchases are within budget limits, and that the purchase does not violate any other law, regulation, or policy of the Board of Education. Neither the bank nor the district assumes responsibility for non-district purchases. The cardholder shall under no circumstances use the district credit card for any inappropriate purchase. The cardholder shall immediately notify the Assistant Superintendent, Business Services, and the authorizing bank, if the card is lost, stolen, or in the possession of an unauthorized person.

All district credit cardholders will sign a statement agreeing to district terms and conditions for use and will follow all procedures set forth by the business services division for reporting and accounting for all credit card transactions.

April 8, 1999

ESCONDIDO UNION SCHOOL DISTRICT
Escondido, California

ESCONDIDO UNION SCHOOL DISTRICT
CARDHOLDER AGREEMENT

I agree to use the bankcard provided by the Escondido Union School District only for actual and necessary business expenses incurred by me and only by me as cardholder in accordance with Escondido Union School District bankcard use policies and procedures. I understand and acknowledge that use of the card may not be delegated to anyone other than myself as cardholder.

I have read the Escondido Union School District bankcard usage policies and procedures and agree to abide by the procedures contained therein. I acknowledge that use of this card for any purpose other than Escondido Union School District approved business expenses is prohibited and is grounds for corrective action, up to and including termination. In addition, I must reimburse Escondido Union School District for such charges.

I agree to surrender the bankcard immediately upon retirement, termination, or upon request of an authorized representative of Escondido Union School District purchasing or business departments. I understand that use of the card after privileges are withdrawn is prohibited.

If the card is lost or stolen, I will immediately notify the issuing bank (US Bank – IMPACT Customer Service 800 227-6736) by telephone. I will confirm the telephone notification by mail or facsimile to the issuing bank (IMPACT Customer Service, P.O. Box 6346, Fargo, ND 58125-6436) with a copy to the Purchasing Department. I understand that failure to promptly notify the issuing bank of the theft, loss, or misplacement of the credit card could make me responsible for any fraudulent use of the card.

The use of this card is to be limited to $2,000 or less per month.

Signature of Cardholder	Date
Typed /Printed Name of Cardholder	Cardholder Social Security Number
District's Approving Official	Date

BANKCARD TRANSACTION LOG

CARDHOLDER NAME: _____

Page ___ of ___

TRANSACTIONS FOR THE PERIOD FROM _____, _____ THROUGH _____, _____

Date	Vendor	Description of Charge Budget Account Code	Total Amount	Reconciled to Statement

Cardholder's Signature

Approving Official's Signature

Date

Date

Reminder: Obtain itemized receipts for all transactions; attach original receipts to Bankcard Transaction Log; sign Bankcard Transaction Log and forward it and receipts to your Approving Official within five (5) business days of transaction. Keep a copy of all Bankcard Transaction Logs for reconciliation with statement. Reconcile copy of Transaction Log with Statement monthly upon receipt. Report any discrepancies immediately. Do not await receipt of bankcard statement to submit original Bankcard Transaction Log with original receipts!

Escondido

UNION SCHOOL DISTRICT

BOARD OF EDUCATION

Joan Gardner
John Laing, DDS
Debbie Stauffer
Linda Woods
Mark Wyland

SUPERINTENDENT

Nicolás M. Retana, Ph.D.

EXCERPT FROM BOARD MINUTES

The following is an excerpt from the minutes of a regular meeting of the Board of Education of the Escondido Union School District, held on April 8, 1999, with all members present, except Debbie Stauffer.

> Adopt new BP 3314.3, District Credit Card Usage, with accompanying administrative regulation.

I hereby certify the above to be a true and correct copy of the minutes as indicated.

Nicolás Retana, Ph.D., Secretary

OFFICE LOCATION

1330 E. Grand Ave.
Escondido, CA 92027
Tel (760) 432-2400
Fax (760) 745-8896
www.escusd.k12.ca.us

CREDIT CARD ACCOUNTS AND USAGE

The superintendent or designee is authorized to augment purchasing procedures by opening and maintaining credit card accounts for use by board, cabinet, purchasing department, and other staff members as identified by the superintendent or designee. The superintendent or designee will maintain appropriate fiscal controls for all accounts to ensure that public monies are not disbursed in amounts in excess of the budgeted appropriations by the Board of Education.

Legal Reference:

EDUCATION CODE

39656 Delegation of powers to agents;.approval or ratification of contracts by governing board

39657 Delegation of authority to purchase supplies and equipment; limitations on expenditures; review; personal liability

CREDIT CARD USAGE

District credit card accounts may be activated for board, cabinet, purchasing department, and other staff members identified by the superintendent or designee and be available for use during district travel for items that cannot be paid for by the regular purchase order procedures or in advance (i.e.: meals). A card held by the Manager/Purchasing and Distribution, or the District Buyer in the absence of the Manager, may be used when means currently available to make purchases or secure advance travel and conference reservations may not be adequate due to time constraints or other reasons. Routine air travel, hotel, car rental and purchases, where possible should be handled through existing purchase order procedures.

Maximum indebtedness at any time for each card will be $2,000 for board members, and cabinet, and other staff members identified by the superintendent or designee. A $20,000 limit shall be assigned to the card held by the Manager/Purchasing and Distribution.

All credit cards, other than those assigned to purchasing department personnel, will be maintained by the superintendent's secretary and will be checked out by the secretary as needed to the cardholder.

Every cardholder shall agree to all terms and conditions established by the district. The credit card may not be used for personal items or charges. The cardholder is personally responsible for guaranteeing that all charges are for appropriate district expenses, that purchases are within budget limits, and that the purchase does not violate any other law, regulation, or policy of the Board of Education. Neither the bank nor the district assumes responsibility for non-district purchases. The cardholder shall under no circumstances use the district credit card for any inappropriate purchase. The cardholder shall immediately notify the Assistant Superintendent, Business Services, and the authorizing bank, if the card is lost, stolen, or in the possession of an unauthorized person.

All district credit cardholders will sign a statement agreeing to district terms and conditions for use and will follow all procedures set forth by the business services division for reporting and accounting for all credit card transactions.

SERVICE AND
LEADERSHIP

GROSSMONT UNION HIGH SCHOOL DISTRICT

PURCHASING CARD PROGRAM

CARDHOLDER MANUAL
OF
POLICIES AND PROCEDURES

Ken Leighton
Fiscal Services Executive Director Fiscal Services

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WELCOME

The Grossmont Union High School District in association with Commerce Bank and VISA is delighted to offer employees a purchasing program that simplifies the way you may buy goods and services.

The Purchasing Card Program is a fast, flexible alternative for purchasing low dollar value items from suppliers that accept Visa Credit Cards.

PROGRAM OVERVIEW

The Procurement Card Program (aka P-Card) has been established by the Grossmont Union High School District (District) to facilitate the purchase of certain small dollar value items by selected permanent employees (Cardholders) of the District.

A District VISA Card will be issued in the name of the Cardholder after the Cardholder has signed the required District agreement form and the issuance of an authorized P-Card to that employee. The P-Card is to be used exclusively by the Cardholder to make authorized purchases at commercial business establishments. The P-Card shall **never** be used to purchase personal items. The P-Card shall never be loaned to or used by anyone other than the Cardholder whose name appears on the face of the P-Card.

Benefits

The purchasing card concept is designed to delegate the authority, responsibility and capability to make small dollar value purchases directly to the person to whom it most matters – YOU, the end user.

Cardholders can obtain goods in a quick and convenient way within the system's controls. Speed in obtaining supplies will promote better service. The amount of paperwork involved with processing purchases will be sharply reduced for the user's department and Fiscal Services.

Cardholder Manual of Policies and Procedures

This Manual of Policies and Procedures has been developed to provide you, the Cardholder, with information regarding the benefits of P-Cards, the responsibilities that come with the issuance of a P-Card, and the rules that must be followed by the Cardholder. Each Cardholder is required to read and agree to follow the policies and procedures contained in this entire document. Once you have read and understand the Cardholder Manual of Policies and Procedures, sign the certification at the end of the document and return the certification to the P-Card Program Administrator in Fiscal Services. Keep the Manual for future reference.

PURCHASING CARD POLICIES

1.0 PURPOSE:

The purpose of this Policies and Procedures Manual is to set forth the Policies and Procedures for the Grossmont Union High School District Purchasing Card Program.

2.0 INTRODUCTION:

The Grossmont Union High School District Purchasing Card Program has been established to provide a convenient means with which to make small dollar value purchases and reduce the costs associated with initiating and paying for those purchases. Fiscal Services is responsible for managing the Program and each department is responsible for managing its Cardholder accounts. Two areas of responsibility have been defined within each department to assist in this management effort. They are the Cardholder and the Department Head. It is important to understand that these areas of responsibility do not necessarily equate to two separate individuals within the department. It is permissible for one individual to be assigned one or more of these responsibilities as defined in these Policies and Procedures. The ultimate decision as to how each of these responsibilities is assigned will be made within each department.

3.0 DEFINITIONS:

3.1 Purchasing Card (P-Card): A VISA Card issued to an employee of the District for the purpose of making authorized purchases on the District's behalf. The District will issue payment for authorized charges made with the Purchasing Card.

3.2 Cardholder: A Grossmont Union High School District employee whose name appears on the Purchasing Card and who is accountable for all charges made with that card.

3.3 Department Head: Grossmont Union High School District employee(s) within each department responsible for verifying that all charges against the Cardholder's account are authorized and approved, and that the documentation for each Cardholder is forwarded to Fiscal Services on a monthly basis. Department Heads have the ability to allocate individual charges to multiple account numbers. A Department Head may oversee more than one Cardholder account depending on how the department elects to manage its accounts. A department may have more than one Department Head.

3.4 Program Administrator: Fiscal Services is responsible for administering the Purchasing Card Program and is the main contact for the Grossmont Union High School District.

3.5 Transaction / Spending Limit: A dollar limitation of purchasing authority assigned to the Cardholder for each total charge made with the Purchasing Card. This amount must not exceed the predetermined spending limit. Limits are established on a per Cardholder basis. A single transaction/charge may include multiple items but cannot exceed the predetermined spending limit.

3.6 Monthly Spending Limit: A dollar limitation of purchasing authority assigned to the Cardholder for the total of all charges made during each monthly billing cycle.

3.7 **Monthly Statement:** A listing of all transactions charged to the Cardholder's card account up to the end of the monthly billing cycle. Monthly Statements are available online through ControlPay at https://www.controlpayadvanced.com .

3.8 **Default General Ledger Account:** The Grossmont Union High School District account code assigned to each cardholder.

3.9 **Support Documentation:** A merchant produced or non-Grossmont Union High School District document that records the relevant details for each item purchased including quantities, amounts, a description of what was purchased, the total charge amount and the merchant's name and address (e.g. sales receipt, original invoice, packing slip, credit receipt, etc.).

4.0 RECEIVING THE PURCHASING CARD:

4.1 A complete Cardholder Application Form (Form PC-01) must be submitted for each prospective Cardholder. The Department Head must select the purchasing controls, sign the form and then forward it to the Program Administrator in Fiscal Services.

4.2 All prospective Cardholders must read and understand the Cardholder Policies and Procedures, agree to follow the Cardholder Policies and Procedures, attend a training session and sign a Cardholder Agreement prior to receiving a Purchasing Card.

4.3 In order to provide a measure of security, the purchasing card requires activation. When the card is received; a sticker prompts the Cardholder to activate the purchasing card. Once activated, the purchasing card is ready for use. Activation is required only once for each purchasing card issued.

5.0 AUTHORIZED CARD USE:

5.1 Cardholders are authorized to use the Purchasing Card to purchase merchandise required as a function of their duties at the Grossmont Union High School District.

5.2 **Unauthorized** purchases using the Purchasing Card include the following:

Alcohol	Furniture & Equipment	Personal Items
Capital Outlay	Insurance	Postage Services
Cash Advances	Maintenance Contracts	Stamps
Consultants/Performance Agreements	Medications	Subscriptions
Cell Phones	Memberships	
Contracted services	Pagers	

In addition, the following are unauthorized:

Items for personal use
Items prohibited by law or District Policy
Non-Grossmont Union High School District Purposes

5.3 Only the Cardholder whose name is embossed on the Purchasing Card is authorized to use the card. The Cardholder is responsible for ensuring that all charges made with the card are in compliance with these Policies and Procedures as well as all Grossmont Union High School District Policies and Procedures.

5.4 The total value of any one charge made with the Purchasing Card may not exceed the single transaction limit stipulated on the Cardholder's Application Form.

6.0 UNAUTHORIZED AND/OR INAPPROPRIATE CARD USE:

6.1 **The Purchasing Card must never be used to purchase items for personal use or for non-Grossmont Union High School District purposes even if the Cardholder intends to reimburse the Grossmont Union High School Distric**t.

6.2 A Cardholder who makes an unauthorized purchase with the Purchasing Card, as defined in **Section 5.0 and 6.0** or uses the Purchasing Card in an inappropriate manner will be subject to disciplinary action including possible card cancellation.

6.3 Failure to comply with the requirements of this Cardholder Manual and Grossmont Union High School District policies and procedures may result in immediate revocation of procurement card privileges. This includes, but is not limited to, any of the following:

- Splitting of charges to avoid the single purchase dollar limit.
- Loaning the card to another employee or person.
- Using the P-Card for personal use.
- Allowing purchases to be signed for by anyone other than the cardholder.
- Failure to submit receipts for charges.
- Submitting the monthly cardholder statement to Fiscal Services more than 7 days after the monthly statement date.
- Fails to attach receipts that match the item descriptions or dollar amounts listed on the monthly statement of account.

7.0 MAKING A PURCHASE WITH THE PURCHASING CARD:

7.1 Confirm that the selected merchant accepts VISA Card. If not, choose another merchant. In either case, inform the Program Administrator, via the Department Head, about the fact that the original merchant did not accept VISA Card.

7.2 When making purchases, the Cardholder must sign the charge receipt and retain the customer copy. The Cardholder should verify that either the charge receipt or sales receipt complies with the requirements for support documentation set forth in **Section 3.0 (paragraph 3.9)**.

8.0 MERCHANDISE RETURNS AND EXCHANGES:

8.1 The Cardholder is responsible for contacting the merchant when merchandise purchased with the Purchasing Card is not acceptable (incorrect, damaged, defective, etc.) and arranging a return for credit or an exchange.

8.2 If merchandise is returned for credit, the Cardholder is responsible for obtaining a credit receipt from the merchant and retaining that receipt with the support documentation for that purchase. ***Receiving cash or checks to resolve a credit is prohibited!***

8.3 If merchandise is to be exchanged, the Cardholder is responsible for returning the merchandise to the merchant and obtaining a replacement as soon as possible. Documentation showing the proper resolution of the exchange is to be retained with the support documentation for that purchase.

9.0 RECORD RETENTION:

9.1 **Cardholder Responsibility**: The Cardholder is responsible for obtaining purchase documentation from the merchant (sales receipt, packing slip, etc.) to support all purchases made with the Purchasing Card and verifying that the documentation complies with the requirements for support documentation set forth in **Section 3.0 (paragraph 3.9)**. If the receipts are unavailable, the cardholder must submit a written explanation describing the transaction in detail (See 9.2).

9.2 **Lost Receipt**: If the cash register receipt or the signed credit form is lost, the cardholder must first attempt to contact the merchant and obtain a copy of the documentation. If that is not possible, the cardholder must submit the Missing Receipt Form (Appendix E) detailing the entire transaction. The cardholder's supervisor must review and sign the written explanation. Please note that **Section 6.0 (paragraph 6.3)** lists failure to turn in receipts as a reason for possible revocation of the Purchasing Card.

10.0 CARDHOLDER VERIFICATION OF CHARGES:

10.1 Cardholders are accountable for all charges made with their Purchasing Cards and are responsible for checking all transactions against the corresponding support documentation to verify their accuracy and propriety. Verification should be done regularly using the Commerce Bank's ControlPay Advance online transaction review system and the Cardholder's printed Monthly Statement.

10.2 All transactions processed during a monthly cycle will be reflected on a monthly statement of account. Each cardholder will receive a copy of their statement of account at the end of the monthly cycle. During the cycle, cardholders are responsible for retaining the original copy of all transaction receipts.

10.3 Cardholders are to review their transactions on Commerce Bank's ControlPay Advanced for accuracy, including transactions, amounts, and default account number codes. If an account number for a purchase is incorrect, the cardholder use an appropriate account number as listed in the drop down box next to the transaction. Once each transaction is properly allocated, the cardholder will check the "Reviewed" box and possibly the "Approved" box (if the Monthly Statement is to be printed out for approval by the Department Head). This will "lock" the information into the system.

10.4 Cardholders will create a Transaction Envelope for all approved transactions that will be included in the Monthly Statement. This Monthly Statement will be printed out and the cardholder will attach Original Receipts along with any required written explanations. Keep a record (duplicate copies) of all receipts, written explanations, statements and forms submitted. Each cardholder is responsible for keeping their own documentation and processing the statements for payment. In the absence of the cardholder, the supervisor is responsible for processing the payment. Each cardholder is responsible for informing the supervisor of the location where the receipts and documentation are kept.

10.5 If a particular charge or credit does not appear on-line or on the Monthly Statement, it should be checked against future on-line transaction information and/or the next Monthly Statement. If the charge or credit does not appear within 60 days after the original charge was made, the Cardholder must notify the Program Administrator.

10.6 If the Cardholder disputes a charge, the nature of the dispute and the final resolution must be documented. This documentation must be retained with the Monthly Statement on which the disputed charge appears. (See **Section 11.0**)

10.7 The monthly statement should be given to the Department Head for approval and signature:

11.0 CARDHOLDER CHARGE DISPUTE RESOLUTION:

In the case of a disputed charge, the Cardholder must try to resolve the dispute directly with the merchant. If the dispute cannot be resolved, the Cardholder must complete a **Cardholder Dispute Form** (Appendix F) within 30 days of the date noted on the Statement that lists the disputed charge and forward the completed form to the Program Administrator.

12.0 DEPARTMENT HEAD VERIFICATION OF CARDHOLDER CHARGES:

12.1 The Department Head is responsible for reviewing each transaction on a cardholders' monthly statement.

12.2 For a charge to be approved there must be adequate support documentation available so that the Department Head can ascertain that the purchase is valid and the Cardholder is accountable for that purchase.

12.3 A discrepancy associated with a charge may occur if any one or more of the following situations exist:

- Insufficient transaction information.
- One or more of the criteria for authorized card use set forth in **Section 5.0** have not been met.
- The Cardholder disputes the charge. (See **Section 11.0**)

12.4 All discrepancies must be investigated and resolved. The disposition of each discrepancy must be documented and retained with the Support Documentation and/or Monthly Statement. Cardholders are accountable for all discrepancies. The Program Administrator must be notified, in writing, of all discrepancies.

12.5 The monthly statement of account and attached receipts should then be forwarded to the Program Administrator in Fiscal Services within 7 days from the date on the statement.

13.0 TRANSACTION REALLOCATION:

For any given charge, the Cardholder or the Department Head have the option of performing an on-line reallocation from the default account number to any other Grossmont Union High School District account number that they are authorized to access.

14.0 PURCHASING CARD SECURITY:

14.1 It is the Cardholder's responsibility to safeguard the Purchasing Card and Purchasing Card account number at all times.

14.2 Cardholders must keep their Purchasing Cards in a secure location at all times.

14.3 Cardholders must not allow anyone else to use their Purchasing Cards and/or Purchasing Card account numbers.

14.4 Cardholders must not write their Purchasing Card account numbers where others can easily see them.

15.0 LOST, STOLEN OR DAMAGED PURCHASING CARD:

15.1 If a Purchasing Card is lost, stolen or damaged, the Cardholder must report this immediately to the card issuing bank.

15.2 Cardholders must notify the Program Administrator if their cards are lost, stolen or damaged within 24 hours after reporting the incident to Card Services.

15.3 After the above notification procedures have been completed, a new Purchasing Card may be issued to the Cardholder by the Program Administrator.

15.4 If a Purchasing Card is found after it has been reported lost or stolen it must be destroyed by cutting it in half and returning both halves to the Program Administrator. The same procedure applies if a card is damaged. Both card halves must be forwarded to the Program Administrator.

16.0 CARDHOLDER ACCOUNT MAINTENANCE:

Whenever any of the information contained on a Cardholder's Application Form changes, a new Cardholder Application Form must be completed by the Cardholder within 30 days of the change and signed by the Department Head. The completed Change/Cancellation Form must then be forwarded to the Program Administrator.

17.0 CARDHOLDER TRANSFER WITHIN THE Grossmont Union High School District:

Cardholders who transfer to a new position within the same department and require the use of a Purchasing Card as part of their new duties should continue to use the same card. The Cardholder should notify the Program Administrator of a new Default Account Number they would like assigned to their card. Cardholders who no longer require a Purchasing Card in their new position or transfer to a different department must return their Purchasing Card to the Program Administrator along with a completed Change/Cancellation Form (Appendix B).

18.0 CARDHOLDER SEPARATION FROM THE Grossmont Union High School District:

Prior to separation from the Grossmont Union High School District for any reason, Cardholders must surrender their Purchasing Card and corresponding support documentation to the Program Administrator per the instructions in **Section 19.0.**

19.0 PURCHASING CARD CANCELLATION:

The Program Administrator must be notified immediately when a Purchasing Card is to be canceled. The card must be destroyed by cutting it in half. Both card halves must be forwarded to the Program Administrator along with a complete Change/Cancellation Form (Appendix B).

PURCHASING CARD PROCEDURES

1.0 How is a purchasing card obtained?

Call or e-mail the Purchasing Card Program Administrator and request a Cardholder Application Form (see Appendix A) and a Cardholder Agreement Form (see Appendix C). Complete the forms and submit them to your department head or supervisor for approval.

The completed Cardholder Agreement and Application Forms shall be forwarded to the Purchasing Card Program Administrator for processing. Once the Purchasing Card Program Administrator receives the new card, usually within 5 business days, you will be contacted and scheduled for training. Upon completion of the training you will be asked to sign the Purchasing Cardholder Policies and Procedures Acknowledgement Form and the card will be issued.

The Purchasing Card Program Administrators are:

Primary Contact:	**Secondary Contact:**

2.0 Once a cardholder receives their card is it immediately ready for use?

No. In order to provide a measure of security, the purchasing card requires activation. When the card is received, a sticker prompts the cardholder to activate the purchasing card. Once activated, the purchasing card is ready for use. Activation is required only once for each purchasing card received.

3.0 How are the dollar amounts and activity controls set?

When applying for a card, the department head or supervisor determines control limits for the following:

- Dollar limit per transaction
- Dollar limit per month (cycle*)
- Number of times of use per day
- Number of times of use per month (cycle*)
- Authorized Merchant Category Code
- Prohibited merchant types

*This refers to the monthly billing cycle as determined by Commerce Bank. Commerce Bank's cycle runs from the 1st of each month to the last day of each month.

4.0 How can control limits be changed?

A Change/Cancellation Form (Appendix B) must be completed indicating the changes desired and submitted to the Purchasing Card Program Administrator for processing. All changes will take effect immediately upon completion of data entry by the Program Administrator.

5.0 For whom can a cardholder make purchases?

The Cardholder may make Grossmont Union High School District business-related purchases.

6.0 What can be purchased with the purchasing card?

The purchasing card may be used to purchase only items or services that are for Grossmont Union High School District's use. In addition, certain classifications of products or services designated by Merchant Category Codes (MCC)* may be excluded when the card is originally set up.

*Merchant Category Codes (MCC) are groups of standard industry classification codes, or basically the primary type of business conducted by a supplier.

7.0 Can I make purchases over the phone, fax or Internet?

Yes, unless otherwise specifically noted in your Purchasing Card Agreement. These purchases do require prior approval by the Program Administrator or the Director of Purchasing to ensure proper purchasing procedures are not being circumvented.

8.0 Is personal use of the procurement card allowable?

No. Use of the purchasing card for personal purchases is strictly prohibited. If the purchasing card is inadvertently used for a personal purchase, call the Purchasing Card Program Administrator immediately.

9.0 Can the card be shared?

No. Use by anyone other than the Cardholder whose name is embossed on the card is strictly prohibited. The only person entitled to use a purchasing card is the person whose name appears on the face of the card. Only the cardholder may sign for Card transactions.

10.0 Which suppliers may I use?

The purchasing card is a VISA Card product. Any supplier or merchant who accepts VISA can accept the purchasing card. The Cardholder may only use those suppliers or merchants that have been authorized by the Program Administrator. If the Cardholder attempts to use the Purchasing Card at a supplier or merchant that is not authorized, the transaction will be declined.

11.0 What if the supplier does not accept purchasing cards?

VISA Cards are accepted by more than 8 million suppliers worldwide, so acceptance shouldn't be a concern. However, if a supplier currently does not accept VISA Card, notify the Program Administrator who will work with the supplier to assist them in enrolling in the VISA Card acceptance program.

12.0 What are the guidelines for sales tax?

Sales tax applies in most cases. Make a notation for out-of-state vendors that do not charge sales tax. These sales need to be reported by Fiscal Services to the Franchise Tax Board.

13.0 What are the delivery instructions?

Make sure complete shipping instructions are given when placing orders. Confirm with the merchant the correct department name and delivery location and make sure this information appears on all shipping documents. Deliveries shall be made to the cardholder's place of employment or the district's warehouse. Deliveries shall **not** be made to the cardholder's place of residence.

14.0 What is the required receipt documentation?

A signed credit card form and cash register receipt or invoice are required as the supporting documentation for a purchase. Both must be submitted with the monthly statement.

- If a merchant provides only a credit card form, the cardholder must attach a written explanation describing each item or service purchased.
- If the cash register receipt or invoice provides no detail or description of the purchase, the cardholder must contact the merchant to obtain a copy.

15.0 What if a receipt is not available?

If receipts are unavailable, the cardholder must submit a Missing Receipt Form (Appendix E) with a written explanation describing the transaction in detail. The cardholder's supervisor must review and sign the written explanation.

16.0 What if a receipt is lost?

If the cash register receipt or the signed credit form is lost, the cardholder must first attempt to contact the merchant and obtain a copy of the documentation. If that is not possible, the cardholder must submit a Missing Receipt Form (Appendix E) describing the transaction in detail. The cardholder's supervisor must review and sign the written explanation.

17.0 What if the card is lost or stolen?

If the purchasing card is lost or stolen, immediately call VISA Bank Card Services using the number on the back of the card (1-800-VISA-911 or 1-800-847-2911). Keep a written record of this call, which includes the date, time and name of the person contacted at VISA. Notify your Department Head and call the Program Administrator as soon as possible. NOTE: Always keep the purchasing card in a secure location. It should only be accessible to the cardholder.

18.0 What if the cardholder leaves the Grossmont Union High School District or changes to another department?

If the cardholder leaves district they must surrender the card, complete a Change/Cancellation Form to close the account, submit it to the Department Head for signature and forward it to the Purchasing Card Program Administrator for processing. If

a cardholder transfers to another site or departments, and the Department Head approves them having a P-Card, the Cardholder should keep their existing card and have their new Department Head complete and sign the Change/Cancellation Form (Appendix B) and send it to the Program Administrator.

19.0 How are statements reconciled?

All transactions processed during a monthly cycle will be reflected on a monthly statement. Each cardholder will print their statement the end of the monthly cycle. During the cycle, cardholders are responsible for retaining the original copy of all transaction receipts.

Cardholders are to review their transactions using the ControlPay website for accuracy, including transactions, amounts, and account numbers. If an account number for a purchase is incorrect, the cardholder is to reallocate the default account number and replace it with the desired account number. Once each transaction is properly allocated, the cardholder will check the "Reviewed" box, which will "lock" the information into the system.

Original receipts must be stapled to the monthly statement along with any required written explanations.

The monthly statement of account and attached receipts should then be forwarded to the Department Head for approval. Once the Department Head has approved the transactions, the Department Head will forward the statement and receipts to Fiscal Services within 7 days from the date on the statement.

Keep a record (duplicate copies) of all receipts, written explanations, statements and forms submitted. Each cardholder is responsible for keeping their own documentation and processing the statements for payment. In the absence of the cardholder, the supervisor is responsible for processing the payment. Each cardholder is responsible for informing the supervisor of the location where the receipts and documentation are kept.

Fiscal Services will expense charges to the cardholder's department by using the account information listed on the monthly cardholder's statement of account.

Fiscal Services will review each monthly statement and, if an exception is identified, they will return a Notification of Exceptions report to the supervisor and cardholder for correction. The cardholder's Department Head and the Purchasing Card Program Administrator will also be notified of the exceptions. Violations noted may lead to card revocation.

20.0 What if there is an incorrect billing?

If you have a problem with billing, the Cardholder must try to reach a resolution with the providing merchant. The merchant should issue credit for a billing correction. This credit may not appear until the next monthly statement. *Do not remove or cross out* the item on the current monthly statement or delay processing because of credits or disputes.

If the dispute cannot be resolved, the Cardholder must complete a **Cardholder Dispute Form** (Appendix F) within 30 days of the date noted on the Statement that lists the disputed charge and forward the completed form to the Program Administrator.

21.0 How are purchases returned?

If a purchased item needs to be returned, follow the merchant's return procedures.

22.0 Will using a purchasing card affect personal credit?

Use of the purchasing card will not have any impact on the cardholder's personal credit.

23.0 What if I do not use the card?

Card activity is reviewed periodically and a determination can be made by the Department Head and Purchasing Card Administrator as to whether or not a card should be canceled because of lack of use.

24.0 What transactions are unauthorized?

Cards may not be used for excluded categories of goods and services as designated by the Program Administrator with the Department Head and Grossmont Union High School District's policies and procedures (see **Section 5.0** of Purchasing Card Policies). Use of the purchasing card is prohibited for cash advances, money orders, traveler's checks and cashier checks. Purchases split to remain under the single transaction dollar amount are also unauthorized. The Program Administrator reviews detailed transaction reports of exceptions by cardholders. These reports list purchases that may have been split to avoid dollar control limits.

25.0 What would cause a card to be revoked?

Failure to comply with the requirements of this User Manual may result in immediate revocation of procurement card privileges. These include, but are not limited to, any of the following:

- Splitting of charges to avoid the single purchase dollar limit.
- Loaning the card to another employee for use.
- Allowing purchases to be signed for by anyone other than the cardholder except for delivery receipts by UPS, USPS, Federal Express, etc.
- Failure to submit receipts for charges.
- A personal purchase.
- The monthly cardholder statement is submitted to Fiscal Services more than 7 days after the monthly statement date.
- The attached receipts do not match the item descriptions or dollar amounts listed on the monthly statement of account.

26.0 What are the most common exceptions experienced by a cardholder?

The most common exceptions to established policy requirements for supporting documentation are:

- Monthly statement not submitted to Accounting within 7 days (Procedure No. 19)
- Missing description of goods or services purchased (Procedure No. 14)
- Incomplete documentation from a restaurant (Procedure No. 15)
- Missing receipt or suitable replacement for the receipt (Procedure No. 16)
- Card used by another employee (Procedure No. 09)
- Splitting of charges to avoid single purchase dollar limit (Procedure No. 25)

27.0 What actions will be taken if a card is subject to revocation?

If reported violations warrant revocation of card privileges, the Procurement Card Program Administrator will contact the cardholder's Department Head. Information will be provided regarding exceptions to the established policy or requirements that justify the cancellation of the card. A written determination from the Department Head will be obtained and reviewed by the Program Administrator. If a determination is made that a card should be cancelled, the Cardholder will be notified that the card has been cancelled. The Cardholder must destroy the card by cutting it in half and return both halves to the Program Administrator.

28.0 What are my Supervisor's Responsibilities?

The successful use of a procurement card depends on both cardholders and Department Heads. The following are the Department Head's responsibility:

A. Review the monthly cardholder's *Summary of Corporate Purchasing* (monthly statement), submitted by the cardholder with receipts, at the end of the payment cycle and in the online transaction review system to ensure that the proper account numbers are charged. Review procedures include the following:

   - Ensure that all purchases are an appropriate use of Grossmont Union High School District funds.
   - Ensure that the purchasing card is not used to make personal purchases.
   - Ensure that only the cardholder uses the purchasing card.
   - Contact the cardholder to address and correct any questionable purchases/procedures.
   - Contact the Purchasing Card Program Administrator immediately if a noted violation requires revocation of the card.

B. Approve the statement only after all the above actions have been taken. By signing and approving the monthly statement, the supervisor certifies the statement's compliance to the established regulations and acceptance of administrative responsibility for the financial activity.

C. Once approved, ensure the cardholder's receipts are promptly forwarded to the Program Administrator. The receipts must be received by Fiscal Services within seven (7) days from the date of the statement.

D. If the cardholder is absent, process their monthly statement for them, including the collection of all receipts, and forward to Fiscal Services. Indicate on the statement that the cardholder was not available for review.

29.0 Who should I call if I have questions or experience problems?

The Purchasing Card Program Administrator

ACKNOWLEDGMENT FORM

The P-Card manual describes important information about Grossmont Union High School District's ("District") purchasing card program controls and processes required to manage the day-to-day operations of this purchasing option. The manual is intended to inform cardholders handling P-Card transactions about the formal policy guidelines, processes and responsibilities of the various participants. These policies ensure that P-card purchasing is consistent with the District's fiscal and internal control goals.

Since the information, policies and procedures described in the manual are subject to change, I acknowledge that revisions to the P-Card manual may occur. All policy changes require the appropriate authorized approvals before they are implemented. I understand that revised information may supersede, modify, or eliminate existing policies.

I acknowledge that I have received the P-Card manual, and I understand that it is my responsibility to read and comply with the policies and the Code of Conduct contained in the manual and any revisions and updates made to it.

_____ _____

CARDHOLDER'S SIGNATURE DATE

_____

CARDHOLDER'S NAME (TYPED OR PRINTED)

APPENDIX

Purchasing Card Forms

Cardholder Application Form -- Form PC-01	A
Cardholder Change Form -- Form PC-02	B
Purchasing Card Cardholder Agreement -- Form PC-03	C
Monthly Purchasing Card Log -- Form PC-04	D
Purchasing Card Missing Receipt Form -- Form PC-05	E
Cardholder Dispute Form -- Form PC-06	F

Grossmont Union High School District
Procurement Card Cardholder Application Form

Procurement Card applicants need to acquire authorization from their Department Supervisor to apply for the Procurement Card.

APPLICANT INFORMATION: (Please print clearly)

Applicant's Name _____DOB_____

SDCOE ID No._____ Location_____ Phone Number_____

Location Address_____

Applicant's E-Mail address_____

Applicant's Signature_____Date_____

Approver Name_____

Approver E-Mail address_____

AUTHORIZING INFORMATION

As the above named Applicant's Department Supervisor, I hereby grant the above mentioned Applicant authorization to apply for, and use, the Grossmont Union High School District's Procurement Card. I also agree to review and sign the monthly MasterCard Purchase Card statements issued to the above applicant. If the applicant's employment with the District is terminated, I agree to notify the Program Card Administrator.

Signature_____Date_____

Default Budget Account Code _____

Transaction Limit:_____ Daily Limit:_____ Monthly Limit:_____

Do Not Write Below This Line

To be completed by Purchasing Card Administrator

_____Information Verified Date_____ Initials_____

_____Entered in Commerce Bank Date_____ Initials_____

Grossmont Union High School District
Purchasing Card Change/Cancellation Form

Cardholder's Name: _____**Date**:_____

Department: _____**Last 4 Digits of Card Number**: _____

Card to be: Changed ☐ Canceled ☐ Reason: _____

NAME CHANGE

New Name: _____

Department Change

New Department _____ New Budget String _____

ADDRESS CHANGE

Old:	**New:**
_____ (Street Address)	_____ (Street Address)
_____ (City, State, Zip)	_____ (City, State, Zip)
_____ (Business Phone)	_____ (Business Phone)

CARD CONTROLS

Card Usage Categories: Add ☐ Remove ☐

Vendor or Restriction _____Reason_____

Credit Limits: Increase ☐ Decrease ☐ Reason _____

Single Purchase $_____ (Card Specific- not to exceed $500.00)

Billing Cycle $_____ (Card Specific. Departments not to exceed $5000.00)

If Card Limit changes are temporary, indicate date original defaults should resume: _____

_____ (Cardholder Signature & Date)	_____ (Approving Official Signature & Date)

Grossmont Union High School District
Purchasing Card Cardholder Agreement

I, _____, being a Permanent, full-time Grossmont Union High School District ("District") employee, hereby acknowledge being issued a Purchasing Card. As the holder of the card, I agree to comply with the following terms and conditions regarding my use of the card.

1. I understand that I am being entrusted with a valuable tool - a Purchasing card - and will be making financial commitments on behalf of the District.

2. I understand that the District is liable to Commerce Bank for all charges made on the card.

3. I agree to use this Card for approved purchases only and agree **NOT TO CHARGE PERSONAL PURCHASES**. I understand there will be audits on the use of this Card and any discrepancies will be addressed. A list of unauthorized uses is in Purchasing Card Program Cardholder Manual of Policies and Procedures as item 5.2 on page 7.

4. I will follow the established procedures for the use of the Card. Failure to do so shall result in either revocation of my use of privileges or other disciplinary actions, including discipline in accordance with Departmental and District Personnel Policy. **Turning in the required receipts/paperwork on completion of each transaction is a mandatory step in the process so that the accounts may be paid on time.**

5. I have read the updated Purchasing Card Program Cardholder Manual of Policies and Procedures and understand the requirements for the Card's use. **The card does not supersede any District Purchasing and Contract rules, which are already in place. Items on District Contracts must still be purchased from the contract.**

6. I agree to return the Card immediately upon request or upon termination of employment (including retirement).

7. If the Card is lost or stolen; I agree to notify Commerce Bank **immediately at 1-800-892-7104** as well as the P-Card Program Administrator, Michele Andrews at 619-644-8058 or Ken Leighton at 619-644-8053.

8. I understand and will comply with the designated purchasing limits on the card. **A purchase *WILL NOT* be split into multiple transactions to stay within the single purchase limit.**

9. I understand that it is the Cardholder's responsibility to dispute and/or follow-up on any erroneous charges, returns or adjustments and to ensure proper credit is applied on subsequent statements.

Employee Signature Date	Authorizing Signature Date
Printed Name	Printed Name and Title
Department/Location	

Grossmont Union High School District
Purchasing Card Transaction Log

For period: _____ through _____

Name: _____ Dept/Location: _____Last 4 of Card #: _____

Date Ordered	Vendor	Items Purchased & Purpose	$ Amt	Date Received	Expense to:
Total					

Cardholder Signature _____ Authorizing Signature _____

Date _____ Date _____

Grossmont Union High School District
Purchasing Card Missing Receipt Form

I, _____, have _____ not received (check one)
_____ have misplaced
a Purchasing Card receipt, (i.e., merchant sales slip).

This form is submitted in lieu of the original receipt:

Cardholder Name: _____

Card Number: _____

Department: _____

Date of Transaction: _____

Vendor Name: _____

#	Item Purchased and Purpose	Quantity	Unit Price	Amount
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
			Total	$

I certify that the amounts shown above were expended for GUHSD business purposes:

Cardholder signature: _____ Date: _____

Supervisor/Director Signature: _____ Date: _____

One form must be filled out for **EACH** missing receipt. Submit this form with your other receipts and your transaction log.

Grossmont Union High School District
Purchasing Card Cardholder Dispute Form

NAME: _____ VISA ACCT # _____

MERCHANT NAME: _____ AMOUNT: _____

TRANSACTION DATE: _____ POST DATE: _____

Dear Cardholder,
This form has been forwarded to you for your convenience. If you need additional space please use the reverse side. Regulations regarding your dispute require that you notify us in writing within 60 days of your receipt of the statement reflecting the disputed charge. You are not required to use this form; you may write us a separate letter. Attempts should be made with merchant to resolve the dispute before notifying your credit card company. Any response received after the above mentioned time frame may result in our inability to assist you with your dispute. Please fax your dispute notification to your Program Administrator; **1-619-460-0334**.

CHECK & COMPLETE THE **ONE** THAT BEST DESCRIBES YOUR DISPUTE & PROVIDE **ALL** REQUESTED DOCUMENTATION

A. ☐ I have been billed more than once for the same transaction. I authorized only one charge with this merchant for $_____. My card was in my possession at the time of the disputed billing.

B. ☐ I have been charged for a purchase that was paid for by other means. (Other credit card, Check, Etc.) Enclose copy of other method of payment that verifies purchase was paid for by other means.

C. ☐ I have been billed for the wrong amount on my account. My credit card receipt shows $_____. However, I was billed $_____. Enclose a copy of receipt showing correct amount.

D. ☐ I did not authorize this charge.

E. ☐ Merchant was to issue credit for goods returned on _____. This credit has not posted to my account. Enclose copy of credit receipt received from merchant / or copy of returned mail receipt.

F. ☐ I have not received the Services/Merchandise I ordered. The Service/Delivery date was_____. Explain all details, including your attempt to resolve with the merchant.

G. ☐ I attempted to return merchandise but the merchant refuses to accept it. Explain reason for return, give Merchant's response & provide copy of original return mail receipt.

H. ☐ I Canceled Service, Airline ticket, Hotel reservation, on _____. Cancellation #_____

I. ☐ I have contacted the merchant to resolve my dispute about the quality of services or goods and am still not satisfied. Describe dispute fully, in detail. Include all documentation that supports your claim.

J. ☐ I have resolved my dispute with the merchant.

Explanations:_____

_____

_____

_____

_____ _____
CARDHOLDER SIGNATURE DATE

Appendix C

Study Agreement

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
CSIS California School Information Services

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
DRAFT STUDY AGREEMENT
August 31, 2016

The Fiscal Crisis and Management Assistance Team (FCMAT), hereinafter referred to as the team, and the Travis Unified School District, hereinafter referred to as the district, mutually agree as follows:

1. BASIS OF AGREEMENT

The team provides a variety of services to local education agencies (LEAs). The district has requested that the team assign professionals to study specific aspects of the district's operations. These professionals may include staff of the team, county offices of education, the California State Department of Education, school districts, or private contractors. All work shall be performed in accordance with the terms and conditions of this agreement.

In keeping with the provisions of Assembly Bill 1200, the county superintendent will be notified of this agreement between the district and FCMAT and will receive a copy of the final report. The final report will also be published on the FCMAT website.

2. SCOPE OF THE WORK

A. Scope and Objectives of the Study

The scope and objectives of this study are to:

Review the internal controls and operational processes and procedures of the accounts payable function and make recommendations for improved efficiency, if any.

B. Services and Products to be Provided

1. Orientation Meeting - The team will conduct an orientation session at the district to brief district management and supervisory personnel on the team's procedures and the purpose and schedule of the study.
2. On-site Review - The team will conduct an on-site review at the district office and at school sites if necessary.

Based on the elements noted in section 2A, the total not-to-exceed cost of the study will be $8,200.

D. Any change to the scope will affect the estimate of total cost.

Payments for FCMAT's services are payable to Kern County Superintendent of Schools - Administrative Agent.

5. RESPONSIBILITIES OF THE DISTRICT

A. The district will provide office and conference room space during on-site reviews.

B. The district will provide the following if requested:

1. Policies, regulations and prior reports that address the study scope.
2. Current or proposed organizational charts.
3. Current and two prior years' audit reports.
4. Any documents requested on a supplemental list. Documents requested on the supplemental list should be provided to FCMAT only in electronic format; if only hard copies are available, they should be scanned by the district and sent to FCMAT in electronic format.
5. Documents should be provided in advance of fieldwork; any delay in the receipt of the requested documents may affect the start date and/or completion date of the project. Upon approval of the signed study agreement, access will be provided to FCMAT's online SharePoint document repository, where the district will upload all requested documents.

C. The district's administration will review a preliminary draft copy of the report resulting from the study. Any comments regarding the accuracy of the data presented in the report or the practicability of the recommendations will be reviewed with the team prior to completion of the final report.

Pursuant to EC 45125.1(c), representatives of FCMAT will have limited contact with pupils. The district shall take appropriate steps to comply with EC 45125.1(c).

9. INSURANCE

During the term of this agreement, FCMAT shall maintain liability insurance of not less than $1 million unless otherwise agreed upon in writing by the district, automobile liability insurance in the amount required under California state law, and workers compensation as required under California state law. FCMAT shall provide certificates of insurance, with Travis Unified School District named as additional insured, indicating applicable insurance coverages upon request.

10. HOLD HARMLESS

FCMAT shall hold the district, its board, officers, agents and employees harmless from all suits, claims and liabilities resulting from negligent acts or omissions of its board, officers, agents and employees undertaken under this agreement. Conversely, the district shall hold FCMAT, its board, officers, agents and employees harmless from all suits, claims and liabilities resulting from negligent acts or omissions of its board, officers, agents and employees undertaken under this agreement.

11. CONTACT PERSON

Name: Jamie Metcalf, Chief Business Officer
Telephone: (707) 437-4604, extension 1299
E-mail: jmetcalf@travisusd.org

9-14-16

Kate Wren Gavlak, Superintendent — Date
Travis Unified School District

August 31, 2016

Michael H. Fine, — Date
Chief Administrative Officer
Fiscal Crisis and Management Assistance Team