

COLLEGE COMMUNITY SCHOOL

Procurement Card Handbook

Pcard Guidelines and Procedures

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College Community Schools

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Executive Summary

Purpose

Use of credit cards is a cost-effective way to reduce the administrative costs associated with making frequent and low dollar purchases. The purpose of the Credit Card program is to provide a cost effective purchasing tool to authorized district staff to efficiently and effectively expedite the purchasing process. Credit cards will be made available to employees based upon need as determined by the appropriate district administrator.

History

The district began the Procurement card program through IASBO in the Spring of 2020. The District made the decision to initiate this program as a way to increase efficiencies as well as to earn a rebate on purchases made using the cards.

As the district's needs change and usage continues to grow, it may be necessary to revise or supplement a portion of the Credit Card Program Manual periodically as deemed appropriate. If questions arise in the meantime, please contact CFO and BMO Card Administrator Christie VanWey by phone or email. Please see contact information listed below.

BMO Card Administrator
Christie VanWey, CFO
319-848-5221
cvanwey@crprairie.org

Credit Card Administration

Due to the size of this program, it is essential that effective internal controls are in place to provide assurances to the Board of Education and the school community at large that the College Community Schools is managing a program of fiscal integrity at the highest level with emphasis on responsible stewardship of public funds.

Credit Card Administration

Effective administration of the Credit Card program is critical in maintaining a program of integrity. It is reliant on the responsible actions of all district staff who are involved in the program as listed below.

- ❖ The BMO Card Administrator within the Business Department will have overall district responsibility for the Credit Card program and will be responsible for all day-to-day operations of the program.
- ❖ The Business Department will be responsible for review of the Credit Card program at the transaction level. All card activity is reviewed for appropriateness.
- ❖ The Credit Card user and user's direct supervisor bear responsibility for appropriate use and oversight.

Guidelines

This manual is intended to establish a set of operating rules, guidelines, and procedures to minimize instances of card misuse and maximize its benefits to the organization. It is incumbent upon all employees who wish to maintain their privilege of using a District Credit Card that they act as good stewards of public funds.

These program guidelines govern the process by which Credit Cards are issued, utilized, and processed. These guidelines also detail the responsibilities of the cardholders, supervisors, and management in ensuring that all Credit Card transactions are appropriate, authorized, and recorded in a timely manner.

Procedural Matters

Issuance

Issuance of a Credit Card will be initiated by the potential cardholder's supervisor and will require employee training and a signed credit card use agreement on file

Individual Credit Card Use Agreement (Appendix E).

All employees using a credit card are required to read and sign off on the current handbook language before using a credit card.

Credit Card Limits and Restrictions

Credit card limits have been determined on an individual basis with the input of the employee's supervisor. Purchases are not to be split into multiple transactions in order to circumvent single transaction limits.

The district will require written documentation when an employee is not using their assigned card to make the purchase to ensure purchases are properly documented and that card limits are not being intentionally circumvented.

To increase limits after a card has been issued, contact the BMO Card Administrator. For specific transactions or events, limits can be increased on a temporary basis by contacting the BMO Card Administrator and providing the specific information.

Acceptable Uses (when the option of a PO is not available)

- Office supplies
- Professional/educational subscriptions
- Educational supplies
- Books
- Instructional games and classroom activities
- Professional education or training seminars
- Buildings and Grounds cardholders: Maintenance supplies, repairs, and services
- Travel-related expenditures (Do **not** use the Credit Card to refuel personal vehicles.)
- Other instructional-related supplies and materials. (No items are to be purchased if available with Central Services. Examples: batteries/envelopes/copy paper.)

All Credit Card users should use Board Policy Code No. 705.01 Purchasing-Bidding: Goods/Services (Appendix A) and Policy Code No. 705.04 District Procurement/Credit Cards (Appendix B) as a guide for appropriate Credit Card use.

Select a vendor based upon best price, quality, and service. Employees are expected to compare multiple vendors whenever possible and practical in an effort to ensure that the best value is obtained. Select the lowest shipping cost possible or provide written documentation of the rationale for necessity to have expedited shipping.

District purchases should be delivered to the District. Delivery to a personal address implies the expenditure is for personal use since there is no documented evidence that the purchased item was ever provided to the district.

Inappropriate Credit Card Use

The following categories constitute inappropriate use of a Credit Card:

1. **Personal Use:** Use of district credit cards to pay for expenditures not specifically related to official school business shall be deemed personal expenditures and are strictly prohibited. In the instance that a card was used for personal use in error, personal expenditures shall be reimbursed to the district as soon as practical but no later than the subsequent statement payment deadline.
2. **Use in Violation of Public Purpose:** District funds are to be expended only for legitimate public purposes and not for private personal gain for which services of comparable value have not been rendered to the district. (See details below)
3. **Failure to Provide Appropriate Documentation:** Every month, after the statement cutoff date of the 20th, an email notification will be sent to all Cardholders stating that reconciled statements with attached detailed itemized receipts should be input into the Vista purchase requisition system by the specified date.
4. **Charges for Internet Use in Hotels:** Generally charges for internet are not allowed except for District administrators. Others needing internet access to perform job related duties should get prior approval for internet charges. Unauthorized charges will need to be reimbursed to the district.

CONSEQUENCES

Consequences for procurement card procedure violation are at the discretion of the Procurement Card Administrator and will be based on the severity and frequency of the violation. It is the discretion of the Procurement Card Administrator to remove/restrict procurement card privileges for violations of procurement card procedures by employees. It is the discretion of the Board of Directors to remove/restrict procurement card privileges for procedure violations of the Superintendent.

Loss of Credit Card privileges includes acting as an approver for other cardholder's purchasing activity. If, at any time, and employee's procurement card privileges are suspended or revoked, the employee is also prohibited from using ANY other District procurement card. ***The district reserves the right to use whatever discipline it decides is appropriate in any situation, up to and including termination of employment for employee misconduct.***

Detail Regarding Credit Card Use in Violation of Public Purpose

All funds received by the district are considered public funds and must be used to support the educational mission of the district. The best test to use when determining whether the expenditure is appropriate is called the "public scrutiny test." The test is simple and merely asks whether the tax-paying public would view the expenditure as necessary to support public education. **If you are already questioning whether the expenditure is appropriate, it may very well not be appropriate.** Contact your supervisor or the Business Office if you have any questions about appropriate expenses.

- Personal purchases are prohibited. In the event the district discovers such a purchase, the Accounts Supervisor will contact the employee. The employee is expected to make payment in

full immediately. If payment is not received timely, the amount of the purchase may be deducted from the employee's paycheck.

- An employee cannot use their personal credit card for district purchasing to gain reward points or any other personal benefit that would accrue to the employee. If a gift card is received as result of a purchase (i.e. Target), this gift card must be turned in immediately to the Business Office.
- An employee cannot use a district credit card in conjunction with a personal fuel rebate card, such as the Hy-Vee/Casey's Fuel Saver program.

Practices and Procedures for the Proper Use of Public Funds

This section identifies specific practices and procedures to be followed by all district employees when using public funds. The following list is intended to provide examples and may not be all inclusive.

Registration Fees and Travel Expenses

- **Meal tax:** As long as the total cost of the meal, excluding sales tax and reasonable tip, does not exceed district-established rates as detailed in Board Policy 705.04, 705.04R, and 705.04R1 the use of the card is acceptable under these circumstances.
- **Detailed itemized receipts** with specific costs for all purchases must be attached to the Credit Card statement.
- **No personal purchases at a hotel:** Movie charges, personal phone calls, water, or bar charges should **not** be charged to the Credit Card.
- **Lodging documentation required:** Final Check Out statement, showing an itemization of all nightly room charges, taxes, and other business-related expenses.
- **Airfare documentation required:** Itinerary showing routing, dates, and class of service.
- **Rental Cars documentation required:** Final itemized receipt given upon return of car, showing an itemization of all charges, including daily/weekly rate, refueling charges, etc. The rental agreement given at the time of rental is **not** sufficient. Additional/optional insurance coverage is **not** an allowable charge.

Use of the Credit Card to refuel a personal vehicle is ***not*** allowed.

Food and Refreshments

- **Alcohol:** The purchase of alcohol is never an acceptable use of public monies.
- **Meetings and Conferences:**
 - Meals can be paid for with public funds if the meeting requires an overnight stay per IRS guidelines. **The name of district employees in attendance for this meeting where food is provided must be noted on the receipt, along with the purpose of the meeting. This narrative will prove public purpose.**
 - A meeting is held in District where it is more convenient for food to be served at the meeting
 - All food receipts must be itemized – this includes catered meals.

Gifts

- **Employee Gifts:** Expenditures of public funds for gifts to staff and employees are not authorized. This includes gifts purchased for staff birthdays or other personal occasions. Voluntary collections from staff would be an acceptable way of purchasing employee gifts.
- **Gift Cards, Certificates, and Cash:** Gift Cards, certificates, and cash are **not** an allowable expense. Per the State of Iowa, school districts cannot purchase gift cards, certificates, or cash for volunteers. This includes movie passes, coupons for free merchandise, etc. This applies to both the General and Student Activity funds. Both funds are district funds and must meet the criteria of being used for a “public purpose.”
- **Tokens/Clothing:** The purchase of tokens of appreciation, or personal clothing (example: coffee mugs, pens, tote bags, t-shirts/apparel, etc.) may be allowed up to the gift law amount of \$2.99 from a building/department account with approval from the Superintendent or CFO. Any items over this amount would need to be approved by the Superintendent or CFO in advance and shall be paid for with District funds under the control of the Superintendent or designee. Public funds should not be used for the purchase of department or building level staff awards or tokens of recognition.

Flowers

- **Sympathy and Congratulations:** The use of public funds for the purchase of flowers is restricted to the few occasions where a public expression of sympathy or congratulations has been determined by the School Board or the Superintendent to be in the best interests of the district. Personal donations can be made in lieu of flowers if requested by the family. Written expressions of condolence are encouraged for all other occasions where flowers are not appropriate.
- **Individual Achievements:** Unless they are part of the award ceremony, flowers are not appropriate for individual achievements. Graduations have been an exception to this provision.
- **School Activities:** Flowers/decorations purchased for proms, dances, homecomings, etc., may be purchased out of school activity funds, if authorized by the school principal.

Awards and Recognition

- **District Awards and Recognition:** At times, awards or tokens of recognition are appropriate for presentation to District staff in recognition of service. District awards or tokens of recognition shall be determined by the School Board and/or the Superintendent or designee in advance and shall be paid for with “central” district funds under the control of the Superintendent or designee. Public funds should not be used for the purchase of department or building level staff awards or tokens of recognition.
- **External Awards and Recognition:** At times, awards are appropriate for presentation to people (example: volunteers) or organizations external to the district. External awards or tokens of recognition shall be determined by the School Board and/or Superintendent in advance.

Holiday Parties, Decorations, and Cards

- Holiday Decorations: Office holiday decorations shall not be purchased with public funds.
- Holiday Cards: Holiday cards shall not be purchased with public funds.
- Holiday Parties: Staff holiday parties and meals are a personal expense. Voluntary collections may be taken to fund holiday events. Public funds shall not be used for holiday parties. Building Pop Funds or PTO Funds may be used for holiday parties with approval of CFO.
- Student Activity Funds: Student Activity Funds are public funds and are to be used to finance a program of cocurricular school activities supplementing, but not replacing, the activities provided by the district. Student Activity Funds are derived from the student body as a whole and shall be expended to benefit the student body as a whole.

Incomplete Receipts or No Receipts

Detailed **itemized** receipts with specific costs for all purchases must be attached to the Credit Card statement. An acceptable receipt must include the vendor name, date, dollar amount, and description of items purchased. Receipts for meals should always include the number of staff served.

The Purchasing Process

How to: Make a Purchase

The Credit Card may be used to purchase goods/services in person, over the phone or on the Internet (**see Internet Guidelines**).

1. Determine if the purchase is appropriate for a Credit Card transaction and within your dollar limits.
2. Select a vendor based upon best price, quality, and service. **It is incumbent upon all employees who wish to maintain their privilege of using the District Credit Card that they act as good stewards of public funds.** Employees are expected to compare multiple vendors whenever possible and practical in an effort to ensure that the best value is obtained.
3. **Sales Tax Exempt Purchases:** State that you are with College Community Schools, that you will be using a MasterCard, and that the District is **sales tax exempt**. If the vendor requests the tax-exempt number, it is **42730077F** and is printed on the orange cards that should be with your credit card. If the vendor requests a tax-exempt certificate, they can request it directly from the Business Department at 319-848-5123. If taxes are charged, the Cardholder is responsible for contacting the vendor and requesting a credit. If the vendor will be issuing a credit transaction, state this on the receipt, and check subsequent statements to be sure this credit has posted. **Always check the receipt before leaving the store.** If tax has been charged, the transaction will need to be canceled and reissued. Cash refunds are strictly prohibited. Keep both receipts for verification to attach to your statement.

Until all sales tax charged to your Credit Card has been credited or personally reimbursed, your Credit Card account may be placed on hold. When the credit receipt or the personal reimbursement has been received in the Business Office, your Credit Card privileges will be reinstated.

4. Clearly define your purchase requirements, determine availability, agree on a price (including shipping and handling costs), and order the item(s).
5. Give the vendor the Credit Card number and expiration date, as well as your name, your school/department, and complete delivery address.
6. Obtain a receipt. Detailed itemized receipts with specific costs for all purchases must be attached to the Credit Card statement. An acceptable receipt must include the vendor name, date, dollar amount, and description of items purchased. The following items, listed in priority order, will serve as a receipt.
 - ❖ Invoice
 - ❖ Register Receipt
 - ❖ Web Page Print Out
7. Select the lowest shipping cost possible or provide written documentation of the rationale for necessity to have expedited shipping.
8. District purchases should be delivered to Central Receiving ONLY. Delivery to a personal address implies the expenditure is for personal use since there is no documented evidence that the purchased item was ever provided to the District. All packing slips and/or bills of lading should be retained as part of the purchase transaction documentation. Please fill out the attached form on page 11 and send to Tim in shipping so he can check your product in. The form is also available on our website at the following link.

<https://www.crprairie.org/app/uploads/2022/06/P-card-purchase-receiving-detail-form.pdf>

Technology Equipment

Purchases of technology equipment must have prior approval from the Executive Director of Technology.

Internet Guidelines

Cardholders must exercise discretion in selecting Internet vendors that are reputable in order to minimize the possibility of fraud. All guidelines and policies apply to internet purchases. Prior approval from District or Site Administrator is required per Board Policy. Do not give out your Credit Card number online unless you have read and understand the vendor's privacy statement, disclaimer, warranty, terms, and conditions. This will allow the Cardholder to understand the vendor's policies on purchases, deliveries, returns, etc. and provide an additional layer of protection for both the Cardholder and the district.

Prior to entering the Credit Card number onto an Internet website, the Cardholder should ensure that the site is secure. To identify whether an Internet website supports secure transmissions, the URL identifying the current page will always begin with https:// ("s" stands for secure) in lieu of the normal http://, and a secure symbol (solid key or closed yellow lock) will be displayed on your internet browser.

The https and secure symbol may not appear until you are at the checkout screen. All relevant information should be printed from the ordering screens if available and handled in the same manner as telephone purchases.

An acceptable receipt and/or invoice for an internet purchase includes vendor name, date, dollar amount, description of item(s), and payment type. You may receive this receipt and/or invoice immediately following the submission of your order, or it may be sent to you via email at a later date.

Before completing your order, ensure that no sales tax is being charged. You will be personally responsible for getting any sales tax charged removed or will be required to reimburse this amount to the District.

Please be aware that not all vendors are the same. You may need to contact the vendor directly in order to obtain a complete receipt and/or invoice.

Order confirmations are not a guarantee of the final purchase and are NOT an acceptable receipt and/or invoice.

A copy of the Invoice and/or Receipt should be sent to Tim Potter at Central Services so that he has the information necessary to check in the items when they arrive.

If you have placed an online order with a vendor and:

- You do not receive the order within a reasonable amount of time after the promised delivery date (generally one week) and you are unable to contact the vendor.
- The phone number on the website is no longer in service.
- The vendor goes out of business

Call Bank of Montreal Customer Service at 800-361-3361 immediately to determine if cancellation of your Credit Card is necessary. The Cardholder will receive assistance from BMO Bank and /or Credit Card Administrator in processing the dispute. If your Credit Card has been cancelled, contact the BMO Card Administrator to obtain a replacement.

Important: Amazon orders must all go through the Business Office as that is the only way to get orders Tax Exempt.

How to: Handle Returns or Exchanges

The Cardholder is responsible for managing any returns and exchanges directly with the vendor and for ensuring that the proper credit is received from the vendor for returned merchandise.

1. Cash refunds are strictly prohibited. Any credits or returns MUST be handled as a credit transaction on a subsequent BMO Bank statement. Contact the vendor directly and obtain instructions for returns and exchanges.
2. Return or exchange the item in person at the store or ship it.
3. If you are shipping back a return, you must fill out a return form (page 12) and any shipping or restocking charges will be charged to your account.
4. Review future statements to ensure that your Credit Card account is properly credited.
5. Credits must be reconciled the same as any charge in the month in which the credit was received. If an item was returned to the vendor, but the credit will be applied to the next billing cycle, the item must be charged to the department for the current billing cycle. The charge should be applied back to this account number once the credit appears.

Recordkeeping & Reconciliation

Each month an email notification is sent to all cardholder supervisors when statements are ready to print from Spend Dynamics. The statement must be printed and reconciled with log and receipts. A Purchase Order must be entered into the Grant Wood system with the appropriate charges and account numbers so that payment can be processed.

The Building/Department Purchasing Card supervisor must maintain a checkout log of purchases to assist in reconciling the District account statement each month. **The Building/Department is responsible for maintaining adequate receipts for goods and services purchased with the Purchasing Card. The documentation retained should include sales receipts and credit card transaction receipts.** A detailed itemized receipt must be attached for each transaction. The single receipt must match the dollar amount of the transaction. An acceptable receipt must include the vendor name, date, dollar amount, description of items purchased, and confirming payment made.

Monthly, the Building/Department will verify that all charges are accounted for on its checkout log and matches the monthly statement. The Building/Department must contact the Business Office to resolve any discrepancies or incomplete orders, incorrect charges, duplicate transactions, or missing credits. Upon completion of the statement reconciliation, the Building/Department must sign the statement documenting its agreement with the transactions appearing on its account statement. The checkout log should be kept in the Building/Department for auditing purposes.

If the Building/Department is missing receipts, the Building/Department must request a duplicate from the vendor. If a duplicate is not available, the employee/parent organization officer who made the purchase is personally responsible for the purchase. If this occurs, a thorough review of the Building/Department checkout procedure for the card is required.

How to: Handle Disputed Charges

If there is a charge that is not recognized by the Cardholder or if it appears to be incorrect, the Cardholder must seek resolution with the vendor immediately. Common examples of disputes are: goods not received, damaged items, merchandise was returned, duplicate or incorrect charges. Please note the reason for the discrepancy on the receipt. If the problem cannot be resolved with the vendor, call Bank of Montreal Customer Service at 800-361-3361. The Cardholder Dispute Form must be completed and forwarded to the Credit Card Administrator within 10 days. The dispute form will be sent to BMO Bank for review and temporary credit if needed. When BMO Bank has completed its investigation, the Cardholder will be informed of the resolution and any corrections that were made to their account.

Credit Card Security

The Credit Card is district property. Keep your Credit Card in a secure location and guard the card number against use by unauthorized individuals in the same manner you would safeguard your personal credit card. The only person entitled to use a Credit Card is the person whose name appears on the face of the card. **Do not lend your card or give the number to another employee to use.** If the Cardholder is expected to be absent for 30 days or more, please notify the Credit Card Administrator. The card will be inactivated to safeguard the account.

General Information & District Policies

How to Report a Lost or Stolen Card

In the event of a lost or stolen card, the Cardholder must notify BMO Bank by calling 800-361-3361 immediately. The BMO Card Administrator must also be notified. BMO Bank will immediately close the account, transfer account information to a new account number, and issue a replacement card. A Credit Card may also be replaced by calling the Credit Card Administrator directly.

Employee Leave of Absence, Transfers, Terminations, and Retirements

The Cardholder's supervisor must notify the BMO Card Administrator in writing in the event a Cardholder takes a leave of absence for 30 days or more, transfers to another school/department, is terminated, or retires. In the event of a leave of absence, the card will be put on hold until the cardholder's return. It is the supervisor's responsibility to collect the Credit Card from transferred, terminated, and retired employees. Cut the card in half and forward to the BMO Card Administrator.

Related Policies

These guidelines are intended to work in conjunction with other relevant District policies including, but not limited to:

- Purchasing – Board Policy Code No. 705.01 (Appendix A)
- District Credit/Procurement Cards – Board Policy Code No. 705.04 and 705.04R (Appendix B)
- Public Purpose and Use of Funds- Board Policy Code No. 705.03 and 705.03R1 (Appendix C)
- Expense Reimbursement – Board Policy Code No.401.12 (Appendix D)
- Individual Credit Card Use Agreement (Appendix E)
- Credit Card Usage Approval (Appendix F)
- Statement of Authority (Appendix G)

The Procurement Card Program Manual, is available on the district website at www.crprairie.org under Business Services, Business Office Manuals.

Board Policies can be found on the District website at:

<https://simbli.eboardsolutions.com/Policy/PolicyListing.aspx?S=36030849>

Staff Name: _____ Building: _____

Order Company Name: _____

Order Detail: (Attach quote/document if applicable, please be specific to ensure that shipping/receiving can check in the items ordered)

Delivery Instructions: (if different than above location) _____

**This form is required to be submitted with your monthly statements for reconciliation, please retain for our records for receipt of ordered items.*

*****For Shipping/Receiving use only*****

Initials: _____

Date Received: _____

Additional Information: _____



Return/Exchange Form

Date: _____

Name/Title: _____

Building: _____

PO number: _____

Vendor: _____

Choose one: () Replace original item () Return for credit, do not replace

Have you contacted the vendor regarding their return policy? () Yes () No

Description of item and reason for return/exchange:

Complete the top portion of this form and place it in a carton with the item (in original packaging if possible). Do NOT seal the carton as Central Services will need to add the packing slip before shipping back.

***** For Business Office use:

Date return was shipped back by Central Services: _____ Initials: _____

Date replacement was received by Central Services: _____ Initials: _____

Date credit was requested by Accounts Payable: _____ Initials: _____

Date credit was received by Accounts Payable: _____ Initials: _____

Appendix A: Purchasing - Bidding: Goods/Services – Board Policy Code No. 705.01

The Board supports economic development in Iowa, particularly in the school district community. As permitted by law, purchasing preference will be given to Iowa goods and services from locally-owned businesses located within the school district or Iowa based companies if the cost and other considerations are relatively equal and meet the required specifications. However, when spending federal Child Nutrition Funds, geographical preference is allowed only for unprocessed agricultural food items as a part of response evaluation. Other statutory purchasing preferences will be applied as provided by law, including goals with regard to procurement from certified targeted small businesses, minority-owned businesses, and female owned businesses.

Prior to August 15 of each year and after analyzing the school district's anticipated procurement level for the current fiscal year, the School Board will set a goal of ten percent of the anticipated procurement level to be purchased from certified targeted small businesses. In determining the procurement level, the cost of utilities (heat, electricity, telephone and natural gas) and employees' costs will not be included. After the goal has been established, the Superintendent will file the required Targeted Small Business Procurement form with the Department of Education by August 15.

The School Board and Superintendent will encourage targeted small businesses which are not certified with the Department of Inspections and Appeals to become certified targeted small businesses.

The district will comply with all reporting requests received to this policy requested by code.

Goods and Services

The Board shall enter into goods and services contract(s) as the Board deems to be in the best interest of the school district. It shall be the responsibility of the Superintendent to approve purchases, except those requiring Board approval as described below or as provided by in law. The Superintendent may coordinate and combine purchases with other governmental bodies to take advantage of volume price breaks. Joint purchases with other political subdivisions will be considered in the purchase of equipment, accessories, or attachments with an estimated cost of \$50,000 or more.

Purchases for goods and services shall conform to the following:

- The Superintendent shall have the authority to authorize purchases without prior Board approval and without competitive request for proposals, quotations, or bids for goods and services up to \$15,000.00.
- For goods and services costing at least \$10,000.00 and up to \$50,000.00, the Superintendent shall receive proposals, quotations, or bids for the goods and services to be purchased prior to Board approval. The quotation process may be informal, and include written or unwritten quotations.
- For goods and services exceeding \$50,000.00, the competitive Request For Proposal (RFP) or competitive bid process shall be used and received prior to Board approval. RFPs and bids are formal, written submissions via a sealed process.

In the event that only one quotation or bid is submitted, the Board may proceed if the quotation or bid meets the contract award specifications.

The contract award may be based on several cost considerations including, but not limited to the following:

- The cost of the goods and services being purchased;
- Availability of service and/or repair;
- The targeted small business procurement goal and other statutory purchasing preferences; and
- Other factors deemed relevant by the Board.

The Board may elect to exempt certain professional services contracts from the thresholds and procedures outlined above.

The thresholds and procedures related to purchases of goods and services do not apply to public improvement projects.

Public Improvements

The Board shall enter into public improvement contract(s) as the Board deems to be in the best interest of the school district. 'Public improvement' means "a building or construction work which is constructed under the control of a governmental entity and for which either of the following applies: (1) has been paid for in whole or in part with funds of the governmental entity; (2) a commitment has been made prior to construction by the governmental entity to pay for the building or construction work in whole or in part with funds of the governmental entity. This includes a building or improvement constructed or operated jointly with any public or private agency."

The district shall follow all requirements, timelines, and processes detailed in Iowa law related to public improvement projects. The thresholds regarding when competitive bidding or competitive quotations is required will be followed. Competitive bidding is required for public improvement contracts exceeding the minimum threshold stated in law. Competitive quotations are required for public improvement projects that exceed the minimum threshold amount stated in law, but do not exceed the minimum set for competitive bidding. The Board shall approve competitive bids and competitive quotes. If the total cost of the public improvement does not warrant either competitive bidding or competitive quotations, the district may nevertheless proceed with either of these processes, if it so chooses.

The award of all contracts for the public improvement shall be awarded to the lowest, responsive, responsible bidder. In the event of an emergency requiring repairs to a school district facility that exceed bidding and quotation thresholds.

The district shall comply with all federal and state laws and regulations required for procurement, including the selection and evaluation of contractors. The Superintendent or designee is responsible for developing an administrative process to implement this policy, including, but not limited to, procedures related to suspension and debarment for transactions subject to those requirements.

The Board authorized the Superintendent or designee to initially approve minor changes to a public improvement project that are valued at less than \$30,000.00, which are deemed necessary to avoid delay in the project. Such minor approved changes shall be called "field orders" and shall be subsequently approved by the Board as formal change orders at the next Board meeting.

Appendix B: District Credit/Procurement Card Use – Board Policy Code No. 705.04

Employees may use school district credit cards and/or procurement cards (p-cards) for the actual and necessary expenses incurred in the performance of work-related duties. Actual and necessary expenses incurred in the performance of work-related duties include, but are not limited to travel expenses related to professional development or fulfillment of required job duties, fuel for school district transportation vehicles used for transporting students to and from school and for school-sponsored events, payment of claims related to professional development of the board and employees, and other expenses required by employees and the board in the performance of their duties.

Employees and officers using a school district credit or procurement card must submit a detailed, itemized receipt in addition to a credit or procurement card receipt indicating the date, purpose and nature of the expense for each claim item. Failure to provide a proper receipt will make the employee responsible for expenses incurred. Those expenses are reimbursed to the school district no later than ten working days following use of the school district's credit or procurement card. In exceptional circumstances, the Superintendent or Board may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances is maintained as part of the school district's record of the claim.

The school district may maintain a school district credit or procurement card for actual and necessary expenses incurred by employees and officers in the performance of their duties. The Superintendent may maintain a school district credit or procurement card for actual and necessary expenses incurred in the performance of the Superintendent's duties. The transportation director may maintain a school district credit or procurement card for fueling school district transportation vehicles in accordance with board policy.

It is the responsibility of the Superintendent (or CFO) to determine whether the school district credit or procurement card use is for appropriate school business. It is the responsibility of the Board to determine through the audit and approval process of the Board whether the school district credit or procurement card used by the Superintendent and the Board is for appropriate school business.

The Superintendent (or CFO) is responsible for developing administrative regulations regarding actual and necessary expenses and use of a school district credit or procurement card. The administrative regulations will include the appropriate forms to be filed for obtaining a credit or procurement card.

Employees must sign off on p-card manual and appropriate forms before using a card.

705.04R - Administrative Regulations Regarding District Credit Card Use

The College Community School District feels that pcards can help aid our administration to handle school business in an efficient manner. With that in mind, the use of a pcard will only be allowed for certain purchases. These purchases include the following:

1. **Hotel/Motel Expenses:** Employees are expected to use the most cost effective lodging option when traveling. Additional costs incurred above the cost of the room not related to business are the responsibility of the employee.
2. **Travel:**
 - a. Employees are expected to use the most cost effective airfare when traveling to a destination with a distance exceeding 350 miles. Only coach class tickets are allowed.
 - b. Vehicle parking charges.
 - c. If an Uber, shuttle, taxi or other purchased ground transportation is used, the tip is limited to 20 percent. Anything above 20 percent will require reimbursement from the employee to the district.
3. **Meals:**
 - a. Are allowed in an amount not to exceed \$50.00 per person, per day. Tax and tips or other fees are not included in this amount. Any group meals of more than 1 person need to have the meal tracking sheet filled out and turned in with the detailed receipt.
 - b. Gratuities are allowed up to 20 percent, those above 20 percent will require reimbursement from the employee to the district.
 - c. Reimbursement for alcoholic beverages is not permitted.
4. **Registrations:** Conference registrations are allowed to be charged as long as the conference has been approved.
5. **Internet Purchases:** Purchase of materials on the Internet are allowed with prior approval of the district or site administrator.
6. **Other Purchases:** Other purchases will be allowed with prior approval of the site administrator for purchase up to \$500. Purchases in excess of \$500 will need approval of the Chief Financial Officer and Superintendent.

All employees who use a district pcard will turn in itemized receipts. Any charges made without verifiable receipts will require the employee to reimburse the district for the charges.

It is also a requirement of the employee to present a copy of the district's tax exempt certificate with all purchases to ensure that sales tax is not charged. Failure to do so could require the employee to reimburse the district the sales tax charge. The employee will also be required to sign off in the pcard manual.

Appendix C: Public Purpose and Use of Funds – Board Policy Code No. 705.03

The Board recognizes that school district funds are public funds, and as such, should be used to further a public purpose and the overall educational mission of the school community. The district is committed to managing and spending public funds in a transparent and responsible manner. Prior to making a purchase with public funds, an individual should be comfortable defending the purchase/reimbursement to the taxpayers in the district. If the individual is uncomfortable doing so, the purchase may not fulfill a public purpose and additional guidance should be sought before the purchase is made.

Individuals who have concerns about the public purpose of a purchase or reimbursement should utilize the district's *Internal Controls* policy and regulation as a resource for questioning a purchase. Concerns should be reported to the Superintendent and/or the Board President.

The Superintendent shall develop a process for approving expenditures of public funds. The Board will review expenditures and applicable reports as necessary to ensure proper oversight of the use of public funds. To the extent possible, expenditures shall be pre-approved by the district prior to expending the funds. Purchases of food and refreshment for district staff, even within district, should comply with the district's *Employee Travel Compensation* policy, and all other applicable policies. All purchases/reimbursements shall comply with applicable laws, board policies and district accounting requirements.

Additional guidance regarding appropriate expenditures of school funds is provided in the regulation accompanying this policy.

705.03-R1 - Administrative Regulations Regarding Public Purpose and Use of Public Funds

The following is a list of examples organized by activity for what is allowable, or not allowable as a purchase/reimbursement using public funds. This regulation is intended as guidance and there may be situations that are not listed here. Any questions regarding the appropriateness of an expenditure should be submitted to administration prior to expending funds.

- Use of Credit / Procurement Card: All purchases through a district-owned credit or procurement card shall be pre-approved and comply with the district's policy 705.4 - *Credit and Procurement Cards*.
- Mileage: Individuals who are required to travel (other than to and from work) as part of fulfilling their job duties to the district shall be reimbursed for mileage costs in accordance with the requirements stated in the district's *Employee Travel Compensation* policy.
- Travel accommodations: Employees who are required to travel and stay overnight as part of fulfilling their job duties to the district shall be reimbursed for costs in accordance with the requirements stated in the district's *Employee Travel Compensation* policy.
- Alcohol: Alcohol is a personal expense and is never allowable for purchase or reimbursement using public funds.
- Food/Refreshments: Food and refreshments are typically a personal expense. Meetings spanning meal times should be avoided when possible. When a district meeting is required to take place spanning a customary meal time, the Superintendent or designee shall determine

whether food and/or refreshment will be provided to employees whose presence is required during the meeting. The cost of food and refreshment for employees shall be reasonable, and when possible, a separate itemized receipt for each employee is required. If an itemized receipt is not available, approval is required by the school business official prior to reimbursement. In all cases, the names and number of employees shall be noted on the receipt.

The Superintendent / designee may also approve payment for the following expenditures:

1. Expenditures for food items and refreshment for District Staff for meetings held before normal start times, during the lunch hour, and after normal work times and anytime during the day when food and refreshments are served.
 2. Expenditures for food items and refreshments for District Staff meeting with outside organizations and associations.
 3. Expenditures for food items and refreshments for Board Members and Staff during Board Meetings or Work Sessions.
 4. Expenditures for food items and refreshments for Board Committees or Superintendent Committees during meetings.
 5. Expenditures for food items, refreshments, and recognition items for recognizing the services of employees or retirees.
 6. Expenditures for food items, refreshments, and recognized items given to students to reinforce curriculum goals.
- Apparel/Personal Items: Apparel and personal items including, but not limited to items such as t-shirts, hats, mugs, etc. provide personal benefit to individuals and are a personal expense. These items shall not be purchased or reimbursed with public funds. Exception will be for required uniforms or personal safety devices.
 - Gifts: Gift cards or gifts given to individuals are personal expenses and public funds should not be used (except for recognition/staff retirement, listed below) for these purposes. Voluntary collections from staff would be an acceptable way of purchasing gifts.
 - Retirement and Recognition Gifts: Recognizing an employee or volunteer's years of dedication to educating the community and commitment to the district serves a public purpose by honoring individuals with a token gift, or honorarium, in recognition of their service. The same is true for individual awards, mementos, or items purchased in recognition of employee service to the district, as referenced in Policy 401.8 Employee Recognition Program. These purchases may use public funds, provided the expenditures are modest and approved by the superintendent.
 - Honoraria: District employees may at times receive an honorarium from an outside source as compensation for the employee's time devoted to preparing and delivering a presentation within the scope of their professional field. Honorariums may only be accepted by employees when the employee has used their personal time outside of their work for the district to prepare

and deliver the presentation. If the employee uses district time or resources to prepare or deliver a presentation, any honorarium shall be given to the district.

- Break Room Supplies: The purchase of perishable or disposable supplies for employee break rooms is primarily designed for individual consumption and is a personal expense. This includes items such as coffee, coffee filters, plates, cups, spoons, napkins, etc.
- Supplies for Public Areas: Limited refreshments such as water and coffee may be available in public reception areas of the district including, but not limited to the central office, the building administrator's office, etc. These refreshments may be purchased with the use of public funds, as they provide light refreshment to members of the community.
- Staff Parties / Receptions: Parties and receptions to benefit individual staff members are considered a personal expense and should not be purchased or reimbursed with public funds. This includes but is not limited to holiday parties.
Hosting a group reception to honor all employees retiring from the district in a given school year is allowable as a public expense. Hosting a retirement reception provides a direct benefit to the community as an opportunity for the community to attend and honor the retiring employees' years of dedication and service to the district.
- Memorial Gifts: Memorial flowers to convey sympathy or congratulations are allowable as a public expense if they have been approved by the superintendent. Memorial cards are always appropriate. Memorial gifts of any sort other than flowers and a card are a personal expense.
- Student Incentives: It is within the discretion of the building principal to authorize the purchase of awards holding a nominal value to commemorate the achievements of a student or group of students. These awards should be designed to reward behavior and values that exemplify the educational and community mission of the district. Awards should not be gift cards or other monetary awards. Not to exceed \$25. Flowers and decorations for school dances held as part of the district's student activity program are an allowable expense paid out of the student activity fund, provided the purchases are approved by the building principal.
- Meetings: To the extent possible, meetings which span normal meal times should be avoided. Meetings of the district's board of directors and board committees are made up of individuals who volunteer a large amount of their personal time to serve the needs of the school community. These meetings are also scheduled at a time most convenient for the public, and often span normal meal hours. Food and refreshment purchased for board members is an acceptable use of public funds. The service of these unpaid volunteers directly benefits the entire school community. The superintendent has discretion to purchase/reimburse reasonable expenses for providing food and refreshment to these unpaid volunteers during these meetings.

Some expenditures will be considered personal expenses regardless of the context. These include purchase or reimbursement of alcohol, and personal items not included as retirement or memorial gifts listed above.

Appendix D: Expense Reimbursement – Board Policy Code No. 401.12

Travel to certain conferences and a convention gives staff and administrators an opportunity to keep up with the latest trends and developments, which in turn results in a better instructional program for the College Community Schools. Therefore, the Board of Directors authorizes the reimbursement of reasonable and necessary expenses incurred by district employees while on authorized travel in connection with their official duties, within limits set by the administration and approved by the Board of Directors.

All travel to conferences will be approved in advance by the District Administration. All out of State travel will be approved by the Superintendent of Schools.

Detailed expense reports will be submitted to the central office after the employee returns home, in accordance with specific regulations set by the Superintendent.

Reimbursement for meals will not be made unless the travel is associated with an overnight stay in accordance with IRS regulations.

Travel will be in school vehicles rather than by private car, if school vehicles are available and practical for the purpose. Mileage, when allowed, will be reimbursed at the rate of the current state mileage rate.

Appendix E: Individual Credit Card Use Agreement

Individual Procurement Card Use Agreement

AGREEMENT made this _____ day of _____, 20____, between the College Community School District, Linn County, Iowa (hereinafter the "District"), and _____, residing at _____ (hereinafter the "Employee").

WITNESSETH:

WHEREAS, by this Agreement the Employee has been entrusted with a procurement credit card ("p-Card") for use in the purchase of goods and services solely and exclusively for the authorized business purposes of the District; and

WHEREAS, the Employee agrees to abide by the terms and conditions of the p-Card as set forth herein.

NOW, THEREFORE, consideration of the mutual covenants and conditions set forth herein, it is agreed by the District and the Employee as follows:

1. The Employee hereby agrees to immediately return the p-Card to the District upon request.
2. The Employee shall not use the p-Card for the purchase of any goods or service that is not authorized by the terms of this Agreement or by the direct written approval of the p-Card Administrator (*Christie VanWey, Business Manager*). ***The District will have the right to require reimbursement of any unauthorized purchases.***
3. **Employee shall submit itemized receipts and such other reasonable documentation of goods or services purchased as requested by the p-Card Administrator. Employee must reimburse for any purchases made without itemized receipts.**
4. Employee shall immediately notify the Bank of Montreal ("Bank") in the event of a possible loss, theft, or unauthorized use of the Card by notifying the Bank by phone at (800) 361-3361 or by fax notice to the Bank at (888) 224-5394. Employee shall also immediately notify the p-Card Administrator of possible loss, theft, or unauthorized use of the Card.
6. Attached herewith and incorporated by reference herein is a *Statement of Authority* of p-Card use that sets forth the authority and express limits of authority of Employee's use of the p-Card.
7. Utilization of the p-Card must be within annual budget parameters and consistent with applicable Board policies and procedures.
8. The p-Card may not be utilized to circumvent State and District competitive bid laws and policies.
9. This Agreement may not be modified in any way without the approval of the District.

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

College COMMUNITY SCHOOL DISTRICT

EMPLOYEE

Signature: _____

Printed Name: _____

Building: _____

Appendix F: Credit Card Usage Approval

COLLEGE CSD CARD USAGE APPROVAL

Building: _____ Card Name: _____

By signing out the credit card, I accept full responsibility for any unauthorized purchase made while the card is in my possession. I also understand that any unauthorized use of the card shall be grounds for disciplinary action, including termination of employment.

Detailed receipts must be signed and turned in with the credit card.

\$50 per day meal allowance (excluding tax, tip of no more than 20%, or other fees).

NO technology may be purchased without talking with IT prior

You may be responsible for any tax charged on the card.

<u>Date Ordered</u>	<u>Vendor Name</u>	<u>Item Description</u>	<u>Total Cost</u>	<u>Purchased by</u>	<u>Account # to be charged</u>

By signing this, I verify that all of these purchases made on the District P-Card are for legitimate District Business.

Approved by: _____

Administrator Signature

Date

Appendix G: Statement of Authority

Statement of Authority
COLLEGE COMMUNITY SCHOOL DISTRICT

Name _____

Position _____

Location _____

Cards Responsible for:

Monthly Credit Limit:

- | | |
|----------|-------|
| 1. _____ | _____ |
| 2. _____ | _____ |
| 3. _____ | _____ |
| 4. _____ | _____ |
| 5. _____ | _____ |
| 6. _____ | _____ |

Employee (Administrator) signature

Date

Pcard Administrator signature

Date

Appendix H: Tax Exempt Reminder

Please Remember—No Sales Tax

Tax Exempt Information:

1. Tax exempt# is on front of card: 42730077F
2. If sales tax is charged, contact the merchant to get credit or reimburse the District via the Business Office. *This may not apply to meals/hotels*

Travel:

1. Staff meal travel allowance is \$50/day.
2. Meal receipt *must be* itemized. **No alcohol** purchases allowed on receipt, *even if paid for separately*.
3. Tips should generally not exceed 20%.