

# **Clark County School District Purchasing Card Policy and Procedures Manual**

## **1.0 Purpose**

To establish a methodology for the use and definition of the limits on Clark County School District (CCSD) issued purchasing cards provided in order to make purchases of low-dollar goods.

## **2.0 Key Points and Best Practices**

### **2.1 Key Points**

- 2.1.1 The school principal or department administrator is responsible for all purchasing cards assigned to their school or department (see 4.2.1).
- 2.1.2 Only District employees assigned to that school/department may use purchasing cards and only after signing a District Employee Agreement (see 4.3.1).
- 2.1.3 Transaction spending limits (\$2,000.00) are established based on District Regulation 3312. Only the merchant code block, the daily/monthly total transaction amount, and the daily/monthly number of transaction card limits can be adjusted by Accounting (see 4.5.4).
- 2.1.4 The purchasing card must be checked out on the Purchasing Card Log for each transaction. Photocopying the card for distribution among employees is prohibited. The school principal, department administrator, or a District employee is directly responsible for each card at all times (see 4.3.1).
- 2.1.5 All paperwork is retained at the school/department location (see 4.6.1).
- 2.1.6 All budget allocations for purchasing card transactions must be completed and approved online through PaymentNet at [www.paymentnet.ipmorgan.com](http://www.paymentnet.ipmorgan.com) by the established monthly deadline.
- 2.1.7 The school principal or department administrator must delegate authority to designated employees, who will act as "cardholders" within the unit.
- 2.1.8 The school principal or department administrator can delegate the purchasing card approving administrator responsibilities to another administrative staff member within in the school/department.

### **2.2 Best Practices**

Each site administrator may require additional steps or procedures to ensure compliance with all applicable Nevada Revised Statutes (NRS), CCSD, or other regulations or policies. The procedures detailed in Section 4 are the minimum requirements required by the Business and Finance Unit. Each school/department has a variety of personnel, resources, missions, etc. No single procedure can cover all situations without becoming costly and unworkable. Each administrator is encouraged to adopt these procedures or to modify these procedures to their operating environment.

The Business and Finance Unit will assist any school/department in developing a procedure to supplement the District procedures detailed in this manual.

### 3.0 Definitions/Attachments

#### 3.1 Definitions

- 3.1.1 **Purchasing Card:** MasterCard issued by J.P. Morgan Chase through Accounting - may be used to make purchases up to \$2,000.00.
- 3.1.2 **Purchasing Card Enrollment Form:** Form used by the school principal or department administrator to request the issuance of a purchasing card. It provides all information needed to properly integrate the school/department into the purchasing card system. It is to be completed and signed by the school principal or department administrator acknowledging their responsibilities.
- 3.1.3 **District Employee Agreement:** Form signed by any District employee assigned to a school/department with a purchasing card allowing the use of the purchasing card by the employee and acknowledging the employee's responsibilities. Keep these forms for five years, even if the employee leaves the school/department.
- 3.1.4 **Purchasing Card Log:** A detailed record maintained and retained at the school/department for each purchasing card assigned. The log tracks the time and date the District employee checks the card out and back in, with supporting documentation of purchases attached. The log and supporting documentation are retained at the school/department for five years.
- 3.1.5 **Purchasing Card Dispute Form:** Form used to resolve disputes between purchasing card users and merchants that cannot be resolved directly between the parties. This form is required for any and all billing errors, except sales tax. This form must be completed, signed, and faxed to Accounting within 60 days of the post date. Accounting will forward it to J.P. Morgan Chase. The dispute button on PaymentNet should never be used by the cardholder or administrator.
- 3.1.6 **Merchant Blocking:** Restrictions placed on each purchasing card defining which class of MasterCard merchants that can or cannot be accessed by that purchasing card. The Merchant Code is issued by a bank representative at the time the merchant signs up for MasterCard service.
- 3.1.7 **Administrator:** An administrator is responsible for overseeing the purchasing card program at their site, ensuring that all purchases made with the purchasing card are for District instructional or work related use, and the receipts for each transaction are retained. Additionally, the administrator determines the appropriate budget coding for each transaction posted on all assigned purchasing cards and also verifies that there are sufficient funds to cover all transactions. All purchasing card transactions must be approved by the administrator after they are reviewed by the cardholder by the established monthly deadline. If the administrator misses the approval deadline, the administrator must still approve the transactions online and submit any budget coding changes through the Expense Adjustment process. Penalties for missed online approval still applies, see paragraph 4.4.2. Training is mandatory for all purchasing card administrators.
- 3.1.8 **Cardholder:** A cardholder is responsible for maintaining the purchasing card log, filing all receipts, coding all transactions, attaching the receipts to the transactions on PaymentNet, and verifying that there are sufficient funds to cover the coded transactions. The cardholder must make sure that all transactions for which they are responsible are budget coded online by the established monthly deadline. Training is mandatory for all purchasing card cardholders.
- 3.1.9 **Purchasing Card Program Administrator:** A member of the Accounting department who is responsible for the coordination and administration of the Clark

## County School District Purchasing Card Program.

Contact Accounting, 702-799-5338

- To apply for a purchasing card.
- To replace damaged cards.
- To report a lost or stolen card.
- For questions about procedures and policies.
- For account inquiries.
- Purchasing card declines.
- Problems and/or question with PaymentNet.
- Call before you buy with questions about a supply.

Contact the Purchasing department, 702-799-5225

- For shopping cart questions.
- To speak to a buyer that specializes in an equipment, supply, or service.
  - A list of *Purchasing department buyers and their contact information can be accessed from the District Web site at <http://ccsd.net/district/directory/resources/pdf/ccsd-administrative-telephone-directory.pdf>*

Contact J.P. Morgan Chase, 1-800-270-7760

- To report a lost or stolen card, after regular business hours.

### 3.2 Attachments

- Attachment 1: **Purchasing Card Enrollment Form**
- Attachment 2: **Purchasing Card Receipt Form**
- Attachment 3: **District Employee Agreement**
- Attachment 4: **Purchasing Card Log**
- Attachment 5: **Purchasing Card Dispute Form**
- Attachment 6: **Common SAP General Ledger (GL) Accounts**
- Attachment 7: **Tips for a Clean Purchasing Card Audit**
- Attachment 8: **List of Unauthorized Transactions**
- Attachment 9: **Teacher Supply Procurement Card Log**
- Attachment 10: **Teacher Supply Procurement Card Log for Combined Purchases**
- Attachment 11: **Amazon Business Account Activation Form**

## 4.0 Procedure

### 4.1 Introduction

This program has been established to provide rapid turnaround of low-dollar purchases and to reduce paperwork and handling costs. Those schools/departments issued purchasing cards may now initiate transactions in person, by Internet, by mail, or by telephone. Within the limits of this procedure, they may receive goods and have their budget updated within a much shorter period of time.

### 4.2 Receiving a Purchasing Card

- 4.2.1 Purchasing cards will be issued to school principals and department administrators by Accounting based on the purchasing activity of that site.
- 4.2.2 The school principals or department administrators are issued a copy of this procedure. They are required to complete and sign the Purchasing Card Enrollment Form, Attachment 1, and a District Employee Agreement, Attachment 3. The Purchasing Card Enrollment Form is sent to Accounting. The District Employee Agreement is retained at the site location.
- 4.2.3 Purchasing cards not picked up after 45 days from the date of issue will be closed.

A new enrollment form will be required to obtain a new card.

- 4.2.4 Purchasing cards that are inactive for 1 year will be automatically closed by J.P. Morgan Chase.
- 4.2.5 Accounting will maintain all records of purchasing card requests, limits, school principal or department administrator transfers, and lost/stolen/destroyed card information.

#### 4.3 Authorized Purchasing Card Use

- 4.3.1 The unique purchasing card that the school principal or department administrator receives has the school/department name and card number embossed on it. It can only be used by District employees assigned to that school/department who have a signed District Employee Agreement Form on file. No other person is authorized to use that card. The school principal or department administrator is ultimately responsible for all use of the cards assigned to their site.

#### 4.3.2 Use of the Purchasing Card will be Limited to the Following Conditions:

- a) The total value of a transaction will not exceed \$2,000.00 unless authorized by the Deputy Chief Financial Officer (CFO) for specialized purposes, such as travel expenses or for emergency purchases by the Purchasing department. **Any attempt to circumvent the limitation will cause suspension of the authorization to use the purchasing card. Such circumvention includes, but is not limited to, initiating multiple transactions to cover purchases more than \$2,000.00 or dating transactions to cover purchases more than \$2,000.00.**
- b) The purchasing card may only be used for instructional or work-related goods with budget appropriations within the school/department's jurisdiction. All items purchased should benefit the school/department and become the property of the school/department. Generally, items purchased should not become the property of an individual or benefit an individual. Items for fundraising, one-time usage items like props, non-performance costumes, decorations, and staff or student incentives do not fulfill the instructional or work related definition.

In special cases, grant funds allow for expenditures that are outside District purchasing card guidelines, but within the parameters and scope of the grant. In these cases, and with prior approval from the Grants Development and Administration Department, exceptions may be made to the guidelines set forth by the District Purchasing Card Policy and Procedures Manual.

Special education funds allow for expenditures that are outside District purchasing card guidelines, but defined in the student's Individual Education Plan (IEP).

High School Gifted and Talented Education (GATE) receipt proceeds can be utilized to purchase "athletic" or "co-curricular activities" letters for students. This exception does not apply to elementary and middle schools.

- c) All items purchased over-the-counter must be immediately available at the time of the purchasing card use. Backordering of merchandise is prohibited.
- d) The Out-of-District Travel Request (CCF-145) should be completed before using the purchasing card for any travel related purchases. The canary copy or photo copy should be attached to the receipts and placed in the Purchasing Card Log envelope.

- e) The purchasing card may be used in person or via mail, telephone, or fax. It may also be used over a secured Internet Web site.

#### 4.4 Unauthorized Purchasing Card Use

##### 4.4.1 The Purchasing Card Cannot be used for the Following Purposes:

- a) Personal purchases (see 4.4.3).

Disciplinary action may be taken against any employee that makes personal or unauthorized purchases. In addition, the employee will be required to reimburse the District for all such purchases.

- b) A single purchase that exceeds \$2,000.00 (see 4.3.2.a).
- c) Cash advances.
- d) Computers, network equipment, software, major peripherals; for example, servers, desktops, laptops, Chromebooks, tablets, printers, and projectors that require mounting.
- e) Items for social events/school parties, food and beverage except as allowed in Regulation 3317.
- f) Services requiring an Internal Revenue Service (IRS) form 1099-MISC are generally made to individuals/sole proprietors, partnerships and Limited Liability Corporations for services such as:
  - 1. Professional Services - attorneys, accountants, architects
  - 2. Consultants Services
  - 3. Maintenances Services
  - 4. Medical and Health Care Services
  - 5. Therapy Services
  - 6. Payment to nonemployee entertainers (story tellers and motivational speakers)
- g) Construction services of any kind
- h) Purchase of gift cards
- i) Items that do not remain as school/department property, such as items for fundraising, one-time usage items like props, non-performance costumes, or decorations, and staff or student incentives.

Please see Attachment 8 for other examples of unauthorized use.

#### 4.4.2 Reasons for Suspending Purchasing Card Privileges

Infractions	1 <sup>st</sup> Infraction	2 <sup>nd</sup> Infraction	3 <sup>rd</sup> Infraction
No Online Approval	Infraction Memo to Administrator	Infraction Memo to Administrator, Region Superintendent, Internal Audit, and Deputy CFO.	60 days suspension of card privileges.
Splitting Transactions	Infraction Memo to Administrator	Infraction Memo to Administrator, Region Superintendent, Internal Audit, and Deputy CFO.	60 days suspension of card privileges.
Receipt Imaging	Infraction Memo to Administrator	Infraction Memo to Administrator, Region Superintendent, Internal Audit, and Deputy CFO.	60 days suspension of card privileges.
Insufficient Funds	The card will be suspended until the budget is replenished.		
Other non-compliant or inappropriate use	At the discretion of Deputy CFO with Office of the Deputy Superintendent approval.		

#### 4.4.3 Personal Purchases

An employee who makes personal or unauthorized purchases or carelessly uses the purchasing card will be liable for the total dollar amount of such unauthorized purchases plus any administrative fees charged by the bank in connection with the misuse. The employee may also be subject to disciplinary action up to and including termination. All transactions are subject to review by Internal Audit for a period of five years.

#### 4.4.4 Accounting Audits

Accounting will periodically review transactions to determine if there is any unauthorized use of a purchasing card. Accounting will request additional information if any transactions or attempted use appear unauthorized. If additional information is requested, please send copies of all invoices within five working days to avoid any disruption of the use of the purchasing card by your school/department.

#### 4.5 Minimum Requirements for Making a Purchase

4.5.1 In addition to the requirements listed below, school/departments may establish additional requirements for the use of the purchasing cards assigned to their site.

4.5.2 Procurement procedures permit a purchase of goods if their value is \$2,000.00 or less (see 4.3.2.a). This implies the possibility of not comparing sources or competition between merchants. However, it is also the policy to seek competitive prices within the parameters of quality and delivery.

4.5.3 Once a designated merchant agrees to accept MasterCard, confirm that the goods are available, meet the specifications and delivery requirements, etc. District employees using the purchasing card will take the following steps:

- a) If not on file at the school/department, a District Employee Agreement must be completed before a purchasing card will be released. Employee name, check out date/time, and employee's initials must be filled in on the Purchasing Card Log. Restrictions on the daily/monthly total amount and daily/monthly number of transactions have been placed on each card rather than on the school or department. Schools and department with multiple purchasing cards should

rotate the cards being issued during periods of heavy use.

- b) Inform the merchant that the goods are exempt from sales tax pursuant to NRS 372.325. It is the responsibility of the school principal or department administrator to contact the merchant for credits if sales tax is charged to their purchasing card. Neither Accounting nor J.P. Morgan Chase will contact any merchant for the return of sales tax.
- c) If making a purchase in person, valid District identification may be required. Each purchasing card will be stamped on the back "CCSD I.D. REQUIRED" as authorized signature. The District employee using the purchasing card will retain the invoice and customer copy of the charge receipt. Prior to signing this slip, the District employee is responsible for making sure that the invoice, cash register receipt, etc., fully describes the item(s) and excludes sales tax. The transaction's detail will also be added to the Purchasing Card Log, Attachment 4. The supporting documentation should be maintained at all times with the Purchasing Card Log.
- d) When making a purchase other than in person, direct the merchant to include the following information on the shipping label and packing list:
  - 1. District employee's name and telephone number
  - 2. Complete District delivery address
  - 3. The words "Purchasing Card Purchase" or "Credit Card"
  - 4. The merchant's order number
- e) It is extremely important that all purchases and invoices be sent to the District employee ordering the merchandise. This will ensure that the documents necessary for the record keeping are readily available to the school principal or department administrator. Avoid placing an order toward the end of the school year. The employee making the purchase should process all merchandise and invoices to avoid duplicate payments and billings.
- f) If necessary, advise the individual within your area who receives merchandise of the merchant's name and order number, an anticipated delivery date, number of boxes, and selected carrier (UPS, FedEx, etc.).
- g) The purchasing card and supporting documentation should be returned to the school/department as soon as possible after a purchase is made. Place the original sales document, packing slip, invoice, cash register receipt, and credit card slip, etc., into the Purchasing Card Log envelope. This is critical to enable audit substantiation. The last two columns on the Purchasing Card Log, RECEIPTS and STMT, should be completed as the information becomes available.

#### 4.5.4 Purchasing Card Limits

Accounting has placed restrictions on each purchasing card assigned to a school/department. Restrictions on the total daily/monthly dollar amount and total daily/monthly number of transactions are designed to limit the loss should the purchasing card fall into unauthorized hands. If necessary, these daily, monthly limits can be changed over the telephone at the time of a purchase by contacting Accounting. The single transaction limit (\$2,000.00) has been set by District Regulation 3312 and cannot be raised by Accounting.

The limit on most purchasing cards is as follows:

50	Transactions per day
150	Transactions per month
\$1,000	Single transaction limit for Grant funded cards
\$2,000	Single transaction limit
\$5,000	Daily limit
\$20,000	Monthly limit

Grant funded cards pertain only to funds 279 and 280.

#### 4.5.5 Purchasing Card Travel Expenses

All travel related expenditures require a pre-approved Out-of-District Travel Request, CCF-145 form. Airline tickets purchased with the purchasing card cannot include any personal legs of travel. Hotel expenses should only include room and tax, if any. The employee must pay all incidentals at check out with cash, check, or personal credit card. Incidentals include, but are not limited to: room service, telephone, movies, or anything other than room and tax. Should any incidentals be charged to the purchasing card, reimbursement must be made to the District. Per Diem is not allowed on the purchasing card.

Travel receipts must meet the following requirements:

*Airline tickets* – the receipt or e-ticket summary that itemizes all costs and displays legs of travel.

*Conference registration* – a copy of the registration materials that itemizes all conference costs.

*Hotel* – an original hotel receipt/portfolio that itemizes all costs.

*Car Rental* - obtain an original car rental agency bill that itemizes all costs.

#### 4.5.6 Receipt Requirements

Regardless of the method used for obtaining goods, the District employee must obtain an original itemized receipt for the all purchasing card transactions, except for the Public Education Foundation (PEF) Teacher Exchange purchases. The PEF does not provide itemized receipts, therefore, the Chief Financial Officer has authorized this exception provided that a manually signed receipt is obtained from the PEF that matches the total amount purchased on the credit card receipt. For all other transactions, the itemized receipt must include the merchant's name, address, date, description of items purchased, quantity, unit price, amount, shipping charges (if applicable), and the total.

If the order is phoned, faxed, or mailed, the employee must advise the merchant verbally or on the written transmittal that an itemized receipt must be provided with the shipment or faxed to the employee. Internet order should be printed after the order is completed and prior to exiting the Web site.

All receipts over \$99.99 and the supporting documentation are required to be uploaded to the purchasing card transaction on PaymentNet. Receipts with multiple pages should be scanned and attached as one document, unless the document is greater than the allowable file size. Grant funded purchasing cards (Fund 230, 279, and 280) require all receipts and the supporting documentation to be attached to the purchasing card transactions on PaymentNet within three business days of the transaction postdate. Receipts for all other funds must be attached by the 15<sup>th</sup> of the



following month.

Paper receipts are to be attached to the Purchasing Card Log and retained for five years for all purchasing cards.

Receipts that are cut and pasted for scanning must be subtotaled. The subtotals must equal the total charged.

#### 4.5.7 Lost Receipt Requirements

Should the receipt be lost, the employee must attempt to obtain a duplicate copy from the vendor. If the employee is unsuccessful in securing a duplicate copy he/she will draft a memo with an explanation including a description of the item(s) purchased, date of purchase, merchant's name, and reason for the lack of supporting documentation. This written explanation must be signed by the employee. The employee's supervisor must also review and sign the written explanation.

#### 4.5.8 Returns, Damaged, or Unacceptable Goods

If items purchased with the purchasing card are found to be unacceptable, received wrong, damaged, and/or defective, or duplicate, the administrator or cardholder is responsible for obtaining credits, replacement, or correction of the item as soon as possible. The administrator or cardholder should contact the merchant to explain the problem and inquire about their return policies. Do not accept cash in lieu of a credit to the purchasing card. If the merchant has not replaced or corrected the item in a timely manner (one month), then the purchase of that item will be considered in dispute by the school/department making the purchase (see 4.5.10).

#### 4.5.9 Purchasing Card Credit

If an item has been returned and a credit voucher received, the cardholder will verify that this is reflected on PaymentNet. If purchased items or credits due listed on the Purchasing Card Log are not listed on PaymentNet, the appropriate transaction documentation will be retained until the next accounting cycle. If the purchase or credit does not appear on the next accounting cycle, an inquiry should be made by the cardholder of the merchant to resolve this discrepancy.

#### 4.5.10 Disputes

If a disputed charge cannot be resolved directly with a merchant, a completed Purchasing Card Dispute Form, Attachment 5, should be faxed to Accounting along with a copy of the Transaction Detail Record and a copy of the sales receipt or invoice. The signed original should be maintained with the school/department's log and documentation. The Purchasing Card Dispute Form should only be used after the merchant and the cardholder or administrator has failed to resolve the dispute or it is a billing error. The form must be completed, signed, and faxed to Accounting within 60 days of the post date. Forms received after the 60 days deadline will be returned to the school principal or department administrator.

#### 4.5.11 Billing Errors

Any erroneous transactions charged to a purchasing card should be treated as a dispute. The cardholder or administrator must first contact the vendor to obtain a credit. If the cardholder or administrator is unable to resolve the dispute, see disputes procedure 4.5.10.

All erroneous transactions must be coded online and the subsequent credit posted to same expense account.

#### 4.5.12 Fraud Charges

Any transactions resulting from the loss or theft of the purchasing card should be treated as a dispute. The cardholder or administrator must immediately contact Accounting to close the card. Accounting will file the disputes for any fraudulent charges.

All fraud charges must be coded online and the subsequent credit posted to the same expense account.

#### 4.5.13 Internet Vendors

The District does not allow purchasing card information to be retained online as part of an account associated with Internet vendors. Storing the purchasing card information circumvents the Purchasing Card Log check in and check out process. Always select the option to process the transaction as a one-time payment and not to store the purchasing card information for future transactions.

#### 4.5.14 PayPal

Do not setup a PayPal account associated with a District purchasing card. PayPal may be used to make one-time payments to vendors, however bypass the option to set-up an account.

#### 4.5.15 Amazon

Employees should utilize the CCSD centralized Amazon Business Account for all District-related purchases. The centralized Amazon Business Account is intended for business-related purchases only. Personal purchases are not allowed. Only District payment methods may be used on the centralized Amazon Business Account. Employees' personal credit cards must not be associated with this account.

All items purchased must be shipped to a CCSD address. Shipping to an Amazon locker or a personal or residential address is prohibited. The shipping address should include:

Employee Name  
School/Department Street Address  
School/Department Name  
City, State, Zip Code

To request/activate a CCSD Amazon Business Account, complete the Amazon Business Account Activation Form and send to Accounting. Each site administrator must designate an employee who will serve as the administrator for their location's Amazon Business Account. This designated Amazon Business Account location administrator will have the authorization to add/remove users and view/approve orders, as well as run order reports.

School and department site administrators adding multiple users must activate the approval workflow on Amazon.com. All employees with access to the Amazon Business Account are required to enter their full name and use a valid CCSD e-mail address upon accepting the invitation to join the centralized Amazon Business Account. Employees who do not comply with the name and e-mail requirements will be removed from the centralized Amazon Business Account.

Prior to separation from the District or transfer to a different location within the District, the employee is required to remove all District credit card(s) information from

their payment options on [www.amazon.com](http://www.amazon.com). The Amazon Business Account site administrator must remove all employees that separate or transfer from their school/department.

Accounting will assist schools and departments adding, removing, and all other Amazon Business Account configurations.

Direct Amazon order-related questions to the Amazon Business Customer Service team, available Monday through Sunday from 8 a.m. to 12 a.m. Eastern Time at 1-866-486-2360.

#### 4.6 School Principal or Department Administrator's Record Keeping

##### 4.6.1 Purchasing Card Log

Whenever a purchasing card purchase is made, either over the counter or by telephone, mail, fax, or Internet, the purchase will be recorded on the Purchasing Card Log. The logs should be completed in their entirety. The original documentation will be retained at the unit location as proof of the purchase. Such documentation will be used to verify the purchases listed on PaymentNet.

Purchasing Card Logs and attached documentation are to be retained at the site and available for internal audits for a period of at least five years.

#### 4.7 Purchasing Card Security

It is the school principal or department administrator's responsibility to safeguard the purchasing card and the card number to the same degree that a reasonable person would safeguard their own personal credit information. The purchasing card should be kept in the school/department's safe or other secure location when not in use.

The school principal or department administrator must not allow anyone to use their account number other than a District employee assigned to their site who has on file a completed and signed District Employee Agreement. Purchasing cards should not be photocopied and distributed among employees.

#### 4.8 Lost/Stolen Purchasing Card

If the purchasing card is lost or stolen the school principal or department will immediately notify J.P. Morgan Chase at 1-800-270-7760, 24 hours a day, and Accounting at 702-799-5338, 8 a.m. to 5 p.m., Monday – Friday.

A new card will be issued to the school principal or department administrator after the card is reported lost or stolen. A card that is subsequently found by the school principal or department administrator after being reported lost will be cut into pieces and returned to Accounting.

#### 4.9 School Principal or Department Administrator Transfer or Separation

Prior to separation from the District or transfer to a different location within the District, the school principal or department administrator will surrender all purchasing cards assigned to that school/department and the current Purchasing Card Log to Accounting unless a replacement school principal or department administrator has been assigned or pending assignment.

All purchasing card administrator and cardholder changes must be reported to Accounting by completing a PaymentNet User ID Request Form.

#### 4.10 Administrator Responsibilities

- 4.10.1 The administrator will verify each transaction on PaymentNet against the receipts and Purchasing Card Log.
- 4.10.2 Review all monthly transactions on PaymentNet to ensure that they are for District instructional or work related use.
- 4.10.3 Review the budget coding and approve all transactions on PaymentNet by the established deadline.
- 4.10.4 Verify that there are sufficient funds to cover all transactions on PaymentNet once they are posted to SAP.

#### 4.11 Cardholder Responsibilities

- 4.11.1 The cardholder will verify each transaction on PaymentNet against the Purchasing Card Log and attach the receipts to the transactions on PaymentNet.
- 4.11.2 Contact the vendor to resolve any billing discrepancies.
- 4.11.3 If applicable, change the defaulted budget coding on PaymentNet to the correct GL account and cost element for each transaction by the established deadline. Accounting recommends that cardholders attach receipts, verify, and code transactions on a weekly basis.
- 4.11.4 Verify that there are sufficient funds to cover the transactions in SAP.
- 4.11.5 After each transaction has been verified, reviewed, and budget coded, the cardholder must forward the Purchasing Card Log with receipts to the administrator so that they can approve the transactions on PaymentNet.

#### 4.12 Expense Account Determination

The purchasing card is encoded with the school/department number and either a default cost center, WBS element, or internal order number. This information is unique to each purchasing card.

The default GL account for the transaction is related to the Merchant Code being used by the merchant. GL accounts are common to all sites in the District. An example would be the GL account object 561000000, General Supplies. See Attachment 6 for a list of commonly used GL accounts.

Each month, a file containing all transactions posted to J.P. Morgan Chase during the preceding month will be electronically downloaded by Accounting the day after the established deadline. These transactions contain the information from the purchasing card and all budget coding inputted by the cardholders.

If there is no budget information coded on a transaction, Accounting determines the default cost center, WBS element, or internal order for the transaction based on the encoded information on the purchasing card.

Transactions along with any budget information are uploaded to SAP by the 10<sup>th</sup> of the following month. Once the transactions appear in the school/department's budget, the site must submit an Expense Adjustment form (CCF-358) to Accounting to make any changes.

#### 4.13 Year-End Expense Account Determination

Each fiscal year, the last business day of June is established as the deadline for expensing purchasing card transactions for the current fiscal year end. Any transaction after the last business day of the fiscal year, June 30, will be posted to the next fiscal year.

For a transaction to be expensed within the current fiscal year, the postdate must fall between July 1 through June 30 of the current fiscal year, and the transaction must appear on PaymentNet for the period ended June 30.

In order for the transaction to appear on PaymentNet, the merchant must process the transaction by the last business day in June. Merchants do not always process transactions on the day the order is placed. Accounting cannot control when a merchant processes a transaction.

All purchasing card transactions for the fiscal year end will be posted by July 15. Any transactions not budget coded by the established deadline will be posted to the default account.

It is recommended that, nine month schools complete all purchasing card transactions by May 30. This will ensure that these transactions are processed by the vendor prior to summer break. Nine-month schools who initiate purchases through June 30 must code all transactions by the established deadline in the month of July. It is recommended, that the cardholder attach the receipts, review and allocate the budget coding online by the established July deadline to avoid creating expense adjustments upon return from break.

#### 4.14 Insufficient Funds In SAP

The ERP system does not allow for spending above allocated budget amounts per cost center group. Please note that the system does not check for funds availability on purchasing card transactions until Accounting attempts to post these charges at the end of the month. When a school/department has insufficient funds to cover the purchasing card transactions, the following procedures will be followed:

1. The school/department will be contacted by e-mail to remedy the situation.
2. If school is out of session, the Facility Rental/Energy Management Rebate Internal Order will automatically be charged for the amounts that are unable to post to the cost centers.
3. If there is no available funding in the above internal order, the site and respective division will be notified that it has incurred expenditures over budgeted appropriations. At this point, there are three options:
  - Send form *CCF-375 Transmittal of Monies* along with a check from Student Generated Funds to cover the deficit, plus an estimated amount to cover any additional expenditure throughout the year-end, to Accounting.
  - If a site agrees to transfer funds, a *Budget Transfer* Request will need to be processed from the appropriate site. The site will need to transfer an amount, to cover the deficit, and any future expenditure throughout year-end.
  - If a site has other funds they wish to use, the coding must be provided to Accounting via e-mail by the requested deadline.

#### 4.15 Teacher School Supplies Purchasing Cards

Some District sites have been issued Teacher Supply Purchasing Cards to allow qualified teachers to purchase instructional supplies for classroom use. These cards have the letters

“TS” printed on the card to distinguish them from the other cards at the site. Teachers Supply Purchasing Cards are to be maintained in a manner consistent with this manual, except for the items noted below.

The limits on these cards are as follows:

50	Transactions per day
150	Transactions per month
\$1,000	Single transaction limit
\$2,000	Daily limit
\$10,000	Monthly limit

Funding for this program is based on the number of qualified teachers employed at the site by a specific date in August that is selected by the Nevada Department of Education. No funding adjustments will be made for increases or decreases to the number of teachers employed after surplus. The funds for this program are posted to an Internal Order in Fund 170 with the name “TCHR SUP REIMB” followed by the site name. The total dollars spent cannot exceed the funding allocated to the site.

Each site must retain all receipts related to this program for two years.

All purchases for this program must be logged on the CCF-377, Purchasing Card Log.

Each teacher is required to complete a Teacher Supply Procurement Card Log, Attachment 9, or Teacher Supply Procurement Card Log for Combined Purchases, Attachment 10 and attach the original itemized receipt(s). Forms should be retained by the site-based staff designated for maintaining purchasing card transactions.

All purchasing card transactions for this program must be completed by the deadline established in the Teachers’ School Supplies Program memo.

**Purchasing Card Enrollment Form**

School/ Dept. Name: \_\_\_\_\_  
 Address: \_\_\_\_\_

Telephone No: \_\_\_\_\_ Fax No: \_\_\_\_\_

Purchasing Card Administrator \_\_\_\_\_  
 Purchasing Card Administrator Email \_\_\_\_\_

Name of Cardholder \_\_\_\_\_  
 Cardholder Email \_\_\_\_\_

Please enter the default coding for the requested card:					
Business Area	Cost Center	WBS Element	Internal Order	Fund	Functional Area

<b>Please enter the card name- (25 characters only)</b>

**Select One:**    ☐ Athletic   ☐ Department   ☐ Library   ☐ Regular Instruction   ☐ Special Ed   ☐ Travel

I, (Site Administrator) \_\_\_\_\_ hereby request a Purchasing Card.  
 I have read the Purchasing Card Policy and Procedures Manuals and understand my responsibilities.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

*To be completed by Accounting:*

MCC Block Profile:	Elementary	Secondary	Support	Travel	Warehouse	Recruiting
MCC Block Code:	544	543	546	547	545	548

*Employee ID*

--	--	--	--	--

Account Number \_\_\_\_\_  
 User ID \_\_\_\_\_  
 Administrator ID \_\_\_\_\_  
 Parent Hierarchy Id \_\_\_\_\_ Card Hierarchy Id \_\_\_\_\_  
 Date Ordered \_\_\_\_\_ Date Received \_\_\_\_\_

Processed by: \_\_\_\_\_ Approved by: \_\_\_\_\_

**Purchasing Card Receipt Form**

Principal/Director's Name: \_\_\_\_\_

School/Site Name: \_\_\_\_\_

Unit: \_\_\_\_\_

Card Name	Card Number

I have received the above Purchasing Cards and understand that I am responsible for their use and all record keeping. Misuse may result in disciplinary action and civil and/or criminal penalties as outlined in NRS and CCSD Regulation 3313.

Purchasing Card Policy &amp; Procedure Manual Received: Yes \_\_\_\_\_ No \_\_\_\_\_

Print Name: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Type of Card****Renewal/Replacement Returned**

New

Renewal

Replacement (Damage, Fraud, Lost)

\_\_\_\_\_

Yes \_\_\_\_\_

No \_\_\_\_\_

\_\_\_\_\_

Yes \_\_\_\_\_

No \_\_\_\_\_

Date the above Purchasing Cards were returned to the Accounting Dept \_\_\_\_\_

Accounting Department: \_\_\_\_\_

Principal/ Director: \_\_\_\_\_



## District Employee Agreement

I, (employee name) \_\_\_\_\_, request the use of the  
Purchasing Card assigned to (name of school/support unit) \_\_\_\_\_

I agree to comply with the following terms and conditions regarding my use of the card.

- I understand that I am being entrusted with a valuable tool - a Purchasing Card - and will be making financial commitments on behalf of the Clark County School District, and will strive to obtain the best value for the District.
- I agree to use this Purchasing Card for approved purchases only and agree not to charge personal purchases. I understand Internal Audit will audit the use of this Purchasing Card and take appropriate action on any discrepancies.
- I will follow the established procedures for the use of the Purchasing Card. Failure to do so may result in either revocation of my use of privileges or other disciplinary actions, including discipline in accordance with the Clark County School District policies, regulations and procedures.
- I have read a copy of the Purchasing Card Policy and Procedures Manual and understand the requirements for the Purchasing Card's use.
- I agree to return the Purchasing Card immediately upon request or upon termination of employment (including retirement). Should there be any organizational change that causes my assignment to change, I also agree to return my Purchasing Card and arrange for a new one, if appropriate.
- If the Purchasing Card is lost or stolen, I agree to notify the Director of Accounting and the issuing financial institution immediately.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Principal/Administrator Signature

\_\_\_\_\_  
Date

**Retain this Form at the School/Department. Do not send to Accounting**

Attachment 4  
Purchasing Card Log

9998-500377

CCF-377  
Rev. 8/07

Clark County School District  
PURCHASING CARD LOG

Period: 09-20-19 to

School/Department: Accounting

Card Number: 1234

	Employee Name	Initial	Check Out		Supplier	Items Purchased	Amount	Check In		Initial	GL Account	Enter one of the following: Cost Center Internal Order WBS Element	Fund	Functional Area	Receipt	STMT
			Date	Time				Date	Time							
1	Simone Vongsana	SV	9/20	8am	West Music Catalog	Recorder Music Book	77.00	9/20	3:30	SV	5640	9110001060	100		✓	Sept
2	Denise Zimmarci	DZ	9/25	1:00	Office Depot	Paper	47.05	9/25	2:30	DZ	5610	9110001060	100		✓	Sept
3	Carrie Hasler	CH	9/27	12:00	Amazon	Vegetable Seeds	55.95	9/27	3:30	CH	5610	64426009920	279	F10002200	✓	Sept
4	Amy Pursell	AP	9/28	12:25 pm	Gopher Sports	Rainbow Connect-Scooters	466.20	9/28	12:25 pm	AP	5610	912507060	250		✓	Oct
5	Odette Striegel	OS	9/28	1:00 pm	Home Depot	Soil	105.12	9/28	5:00 pm	OS	5610	501234	170	F01001000	✓	Oct
6	Carrie Hasler	CH	9/30	11:00	Carolina Biological	Owl Pellets	243.97	9/30	1:00	CH	5610	64426009920	279	F10002200	✓	
7	Amy Pursell	AP	10/2	9:15 am	Scholastic	Scholastic News	202.40	10/2	9:17 am	AP	5642	9110002060	100		✓	Oct
8	Shelton Skeete	HS	10/3	9:00 am	Frontier Airlines	Airfare	125.00	10/3	11:00 am	HS	5580	9120501060	205		✓	Oct
9	Odette Striegel	OS	10/9	9:00 am	Walmart	Flash Drives	359.97	10/9	10:00 pm	OS	5650	9110001060	100		✓	Oct
10	Shelton Skeete	HS	10/9	3:00 pm	Brady	Cleaning Supplies	204.00	10/9	5:00 am	HS	56107	9110006060	100		✓	Oct
11	↓	↓	↓	↓	Keyring IS	Charts	150.95	↓	↓	↓	5610	9110001060	100		✓	Oct
12	<p>The PaymentNet Reviewer must complete the GL Account, Cost Center, Internal Order, WBS Element, Fund and Receipt information. Functional Area is only required for an Internal Order. Operating Expense Cost Centers only have one functional area, therefore the information is not required on the log.</p> <p>Use the STMT column to verify that the transaction posted to PaymentNet. The blank spot on line 6- indicates that the transaction has not been charged to the card. Contact the vendor to follow up.</p>															
13																
14																
15																
16																
17																
18																
19																
20	<p>Log all transactions except for automatic subscription renewals.</p> <p>Do not prepare the log from PaymentNet or change log amount to match PaymentNet, notate difference on receipt and or transaction notes.</p> <p>Prepare the log as the card is distributed for use and keep a separate log for each card.</p>															

060

Retain Original Documentation For 5 Years

CCSD  
CLARK COUNTY  
SCHOOL DISTRICT

### Purchasing Card Dispute Form

School/ Department Name: \_\_\_\_\_

Unit Number: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Card Name: \_\_\_\_\_ Last 4 digits: \_\_\_\_\_

Note: Contact the merchant before submitting this form. Include the name of the person with whom you discussed this matter and their response.

Name of Purchaser: \_\_\_\_\_

Date of Transaction: \_\_\_\_\_

Merchant's Name: \_\_\_\_\_

Reference Number: \_\_\_\_\_

Dollar Amount of Transaction: \_\_\_\_\_

#### Please check of the following:

\_\_\_\_\_ Credit not posted (enclose a copy of the credit voucher or return merchandise receipt)

\_\_\_\_\_ Duplicate posting

\_\_\_\_\_ Erroneous amount (provide supporting documentation indicating the correct amount)

\_\_\_\_\_ Erroneous charge (include phrases "neither made nor authorized" and "Purchasing Card in

\_\_\_\_\_ my possession at all times" in explanation)

\_\_\_\_\_ Other

#### Dispute Explanation: (include all contact with merchant and merchant's response)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
School Principal/ Administrator Signature

\_\_\_\_\_  
Date

Email to the completed Dispute Form to: **0060-FRAUD-ALERTS@NV.CCSD.NET**

## Common SAP General Ledger (GL) Accounts

**Advertising - 5540000000**

Advertising expense for recruitment

**Communication - 5530000001**

Pagers  
Telegraph Services  
WAN

**Equipment Lease/Rental- 5442000000**

Equipment Rental  
Vehicle Rental  
Lease purchase agreements

**Mileage in District - 5582000000**

Reimbursement for mileage

**Prof. Educational Services - 5320000000**

Services supporting instructional programs:  
Assessment  
Counseling  
Curriculum improvement

**Student Transportation- 5513000000**

Field Trips (Travel on CCSD buses)  
\*This GL Account is not in shopping cart.

**Textbooks - 5641000000**

Handbooks  
Textbooks  
Workbooks

**Books Reference Other – 5640000000**

Books not used for library or textbooks

**Custodial Supplies – 5610700000**

Cleaning Supplies

**Data Communications – 5535000000**

Internet  
Web-based programs  
Transmission Lines

**General Supplies – 5610000000**

Athletic Supplies  
Audio-Visual Supplies  
Equipment less than \$1,000.00  
Instructional Supplies  
Kits  
Office Supplies  
Paper –including computer paper  
Toner Cartridges

**Postage – 5531000001**

Delivery Services  
FedEx  
Postage  
UPS  
U.S. Postal Services (Stamps)

**Other Prof. Services -5340000000**

Auditors  
Professional Service-Administration  
Services other than educational services

**Supplies Items of Value- 5681000000**

Equipment cost between \$1K to \$5K

**Trans. Other Sources -5519000000**

(Student Travel not on CCSD buses)  
Airfare  
Car Rental  
Hotel Accommodations

**Cell Phone - 5534000000**

Monthly cell phone charges

**Dues & Fees - 5810000000**

Classes-in-District (Clark County)  
Entry Fees  
Membership Fees  
Notary Fees  
Royalties  
Seminar-in District (Clark County)

**Grounds Supplies - 5610800000**

Items used by Grounds Department  
\*This GL Account is not in shopping cart.

**Library Books - 5642000000**

Items for the Library such as:  
Books  
Magazines  
Newspapers  
Periodicals

**Printing and Binding - 5550000000**

Binding publications  
Business Cards  
Copies  
Design & printing of forms or posters

**Repairs & Maintenance - 5430000000**

Service Contracts  
Maintenance Agreements

**Tech.-related Supplies -5650000000**

Computers  
Software

**Travel-Out-District - 5580000000**

Airfare  
Car Rental  
Hotel Accommodations  
Registration Fees

### Tips for a Clean Purchasing Card Audit

1. **Check Shopping Cart First** - With the exception of travel, Accounting recommends submitting a “free text” shopping cart for equipment, supplies and services. Submit shopping carts for technology items, mentioned below, to verify compatibility with District’s networks, infrastructure, and support/maintenance services.
2. **Know What to Buy** - The purchasing card can be used for instructional or work related supplies. All items purchased should benefit the school/department and become the property of the school/department. Please (generally) no food, unless it meets an exception of Regulation 3317, sales tax (except for hotel stays), flowers, construction services, employee recognition, student incentives, computers, network equipment, and major peripherals (i.e. servers, desktops, laptops, Chromebooks, tablets, printers, and projectors that require mounting). furniture, gift cards, items for fundraising, one time usage items like props, non-performance costumes, decorations, tiaras, royalty sashes, staff shirts, student planners, except if provided free to all students, physical education uniforms or personal purchases. Please, **call** Accounting **before you buy** if you have any questions.
3. **Know the Single Transaction Limit** - Teacher Supply cards \$1,000, Grant cards \$1,000, all other cards \$2,000. *Do not split transactions. Use shopping cart for larger purchases.*
4. **Sign the District Employee Agreement Form** – Each employee that uses the card must sign a District Employee Agreement Form prior to making a purchase. This form must be signed by the employee and the administrator and retained at your location. *Keep these forms for 5 years, even if the employee leaves the school/department.*
5. **Using the Purchasing Card Log (CCF-377)** – KEEP A SEPARATE LOG FOR EACH CARD, complete log in its entirety. All phone, mail, fax, Internet, and in-person purchases must be logged on the purchasing card log. The person making the purchase must initial the log, fill-in the date and time of check out, and the supplier information.

Upon return, the person making the purchase return the card and must fill in the description of the items purchased, the amount, the check-in date, time, and initial.

For the Teacher Supply Card Program use the CCF-377. Each teacher must also complete the Teacher Supply Procurement Log or the Teacher Supply Procurement Log for Combined Purchases.

The cardholder should then complete the following information: put a check mark in the receipt column (if they received the receipt) and budget information (GL Account, Cost Center, or Internal Order). The functional area is only required for internal orders.

- a. Automatic recurring charges (e.g. annual subscriptions) to the purchasing card are not required to be logged. Notate the vendor name and total amount of the charges and attach the receipts to the log.
- b. Partial shipments are not required to be logged. Please do not change the log from the original amount ordered. Keep track of all shipments (packing slips) until the order is shipped in full. All packing slips should be attached to the original log entry and should total to the original amount. On PaymentNet, write transaction notes (e.g. partial shipment- original order place on 09-01-15, total \$50.00 received, \$10.00 outstanding.)
- c. Transactions with any of the following merchant names: FRAUD CREDIT, FRAUD REBILL, FRD RBL, are not required to be logged. These transactions are reconciling entries posted by J.P.Morgan Chase. Contact Accounting for the coding of these transactions.

9998-500377

OCF-377  
Rev. 7/07

Clark County School District  
**PURCHASING CARD LOG**

Period: 10-01-08 to

School/Department Accounting

Card Number: 5397

	Employee Name	Initial	Check Out		Supplier	Items Purchased	Amount	Check In		Initial	GL Account	Enter one of the following Cost Center Internal Order WBS Element	Fund	Functional Area	Receipt#	STMT
			Date	Time				Date	Time							
1	Bertha deFuentes	BS	11/10	10AM	Office MAX	PAPER	56.00	11/10	2PM	BS	5610	1011001060	100-		✓	2-1-08
2	Shellan Sheete	SS	11/01	9:00am	Wal-Mart	Indexing	125.25	11/01	5:30 PM	SS	5640	50123-4	270	Felco 1000	✓	NOV-08
3	Carrie Hasler	CH	11/3	4pm	learningfirst	math books	46.00	11/4	8am	CH	5610	1011001060	100		✓	NOV-08

6. **Obtain an Original Itemized Receipt** – The itemized receipt must include the merchant's name, address, date, description of the items purchased, quantity, unit price, amount, shipping charges (if applicable), and the total. The Chief Financial Officer has authorized an exception for the Public Education Foundation (PEF) Teacher Exchange, provided that a manually signed receipt is obtained from the PEF that matches the amount charged. Scan all receipts for Grant Cards. Scan and attach receipts over \$99.99 for all other cards to the transaction in PaymentNet. Keep all other receipts for 5 years with the log.

### Receipt Example:

### Acceptable Itemized Receipt



### Unacceptable Receipt



7. **Review and Approve Transactions on PaymentNet** – Review and make any necessary correction to the defaulted budget information (GL account, cost center, internal order, etc.). All transactions must be verified and coded by the established monthly deadline. Accounting recommends attaching receipts and reviewing transactions on a weekly basis. *Make sure you have the budget available in SAP to post your transactions. Accounting will temporarily suspend your card if your pending transactions exceed your available budget.*
- a. If the transaction amount on PaymentNet differs from the amount on the log, do not change the log to match PaymentNet. Write a transaction note on PaymentNet or attach an explanation to the scanned receipt.

Example- Amount Charged \$637.79, differs from receipt of \$590.00, \$47.79 Sales Tax difference

Approval Status	Transaction ID	Transaction Date	Post Date	Transaction Amount	Merchant Name
Approved	1589313459001	12/08/2014	12/09/2014	\$637.79	SAP STORE - BOBJ

Explanation for difference attached to scanned receipt

**SAP** The Best Run Businesses Run SAP

---

**SAP Store**


Company : CLARK COUNTY SCHOOL DISTRICT ( 0019380669 )

**Order 1009075**

---

Status	Completed	Buyer	
Order Date	2014-09-10	Reference ID	11283227
Provided By	SORG-0601 BOBJ Americas		

Product	Price Type	Quantity	Price per Unit*	Total Price*
 <b>SAP Crystal Reports, Upgrade</b> A robust production reporting tool, SAP Crystal Reports turns almost any data source into interactive, actionable information that can be accessed offline or online, from applications, portals and mobile devices.	One-Time per unit	2.00	USD 295.00	USD 590.00

Delivery Type	File Download
Delivery Date	2014-09-12
Order Valid From / To	2014-09-12 / Unlimited
License Key	Click to show more

Example Explanation

<b>Totals</b>	
Total One Time	

Vendor Charged Sales Tax

Subtotal \$590.00

Sales Tax 47.79

637.79

Sales Tax refund requested

on 12-10-14.

SAP Crystal Reports, Upgrade	USD 590.00
<b>Total</b>	<u>USD 590.00</u>

\*Exclusive of Taxes

*Sample Transaction Note on PaymentNet:*

Dispute Status	Initiated	Approval Status	Reviewed Chat	,T	Approved	<input checked="" type="checkbox"/>
Settlement Method	Commercial Card	Approval Den	,R			<input checked="" type="checkbox"/>
Transaction Type	Purchase					
Account Number	*****7695					
Transaction Date	12/08/14					
Post Date	12/09/14					
MCC	8999					
Merchant	SAP STORE - BOBJ					
	NEWTOWN SQUAR, PA, US					
Original Merchant	SAP STORE - BOBJ					
Parent Merchant	SAP STORE - BOBJ					
Exported	<input checked="" type="checkbox"/>					
Customer Code	0001412080010876					
Micro Reference	25536064343105004142302					
Authorization Number	087184					
Transaction ID	1589313459001					
Original Currency	USD					
Original Amount	\$637.79					
Tax	\$0.00					
Settlement Currency	USD					
Total	\$637.79					

<b>Accounting Codes</b>	
Chart of Accounts	CCSD
GL Account *	5650000000
Business Area *	5000
Cost Center *	
Fund - Functional Area *	
WBS Element *	NA
Internal Order *	NA
Fund - Functional Area IO *	NA - Not Relevant

<b>Transaction Custom Fields</b>	
Transaction Notes	
Tax applied to this transaction has been refunded in the amount of (47.79).	

8. **Reimbursement** – Reimbursement must be made to the District for student funded, staff funded, or other purchases not intended for public funds. Use CCF-375, Transmittal of Monies. If possible, note the check number on the PaymentNet transaction.

9. **Customer Service for Purchasing Cards**, Accounting 702-799-5338, the following telephone extension:

Odette Striegel	5410
Carrie Hasler	5408
Lori Bustos	5413
Shellon Skeete	5405



**General Fund 100 & Special Education Fund 250  
List of Unauthorized Transactions**

Any IRS form 1099-MISC reportable services

Cap & Gowns

Cash Advances

Chemicals

Construction Services of any Kind (e.g. gym floor re-surfacing)

Corsages

Costumes (non-performance/ Halloween costume)

Credit Retrieval

Decoration for office

Flowers

Gifts of any kind

Gift Card

Greeting/Sympathy cards

Holiday decorations

Items purchased for personal use

Per Diem

Pins

Purchases from vendors that were specifically prohibited by the Purchasing Department

Purchases requiring a contract

Royalty Sashes

Staff/Student Incentives

T-Shirts for staff or students

Tiaras for homecoming

Trophies

Tux & Formal Rentals

**Clark County School District  
Teacher Supply Procurement Card Log**

Teacher Name: \_\_\_\_\_ Subject/Grade: \_\_\_\_\_  
 School No.: \_\_\_\_\_ School Name: \_\_\_\_\_

Use this form to log all purchases made with the teacher supply procurement card for the fiscal year. This form must be kept in the main office. An itemized original receipt must be all attached for all amounts charged.

	Date	Last 4 No. of Card	Vendor	Item Purchased	Amount
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
<b>Total Spent</b>					

I verify that the items listed above were purchased for use as instructional items that directly benefited students in my classroom.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## Clark County School District

### Teacher Supply Procurement Card Log for Combined Purchases

Location No.:  Location Name:

Use this form to log a single purchase made on behalf of several teachers. This form must be kept in the main office. An itemized original receipt must be attached for the amount charged.

Date of Purchase:

Last 4 No. of Card or the Shopping Cart No.:

Vendor:

Item(s) Purchased:

Amount:

	Teacher Name	Teacher Signature
1	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	<input type="text"/>
3	<input type="text"/>	<input type="text"/>
4	<input type="text"/>	<input type="text"/>
5	<input type="text"/>	<input type="text"/>
6	<input type="text"/>	<input type="text"/>
7	<input type="text"/>	<input type="text"/>
8	<input type="text"/>	<input type="text"/>
9	<input type="text"/>	<input type="text"/>
10	<input type="text"/>	<input type="text"/>
11	<input type="text"/>	<input type="text"/>
12	<input type="text"/>	<input type="text"/>
13	<input type="text"/>	<input type="text"/>
14	<input type="text"/>	<input type="text"/>
15	<input type="text"/>	<input type="text"/>

The teachers listed above verify that the item(s) purchased were instructional items that directly benefited students in their classroom.

## Clark County School District Amazon Business Account Activation Form

School/Department Name \_\_\_\_\_

Contact Name: \_\_\_\_\_ Phone No. and Ext. \_\_\_\_\_ Location: \_\_\_\_\_

Complete the information below for all users to be given access to CCSD Amazon Business for the school/department listed above.

Name	Email Address	Assign all roles that apply
		<input type="checkbox"/> Administrator <input type="checkbox"/> Requisitioner
		<input type="checkbox"/> Administrator <input checked="" type="checkbox"/> Requisitioner
		<input type="checkbox"/> Administrator <input checked="" type="checkbox"/> Requisitioner
		<input type="checkbox"/> Administrator <input checked="" type="checkbox"/> Requisitioner
		<input checked="" type="checkbox"/> Administrator <input type="checkbox"/> Requisitioner
		<input type="checkbox"/> Administrator <input checked="" type="checkbox"/> Requisitioner
		<input type="checkbox"/> Administrator <input checked="" type="checkbox"/> Requisitioner
		<input type="checkbox"/> Administrator <input type="checkbox"/> Requisitioner
		<input checked="" type="checkbox"/> Administrator <input type="checkbox"/> Requisitioner
		<input checked="" type="checkbox"/> Administrator <input type="checkbox"/> Requisitioner
		<input type="checkbox"/> Administrator <input checked="" type="checkbox"/> Requisitioner
		<input type="checkbox"/> Administrator <input checked="" type="checkbox"/> Requisitioner
		<input type="checkbox"/> Administrator <input type="checkbox"/> Requisitioner

I, (Administrator's name) \_\_\_\_\_ have requested the following changes.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

*Accounting recommends that the site administrator and office manager/secretary have both the Administrator and Requisitioner roles. The roles security rights are as follows:*

*The Administrator – can add/remove users from the account, create groups, assign roles, configure approval workflow and view all orders for the site.*

*The Requisitioner – can only place and view their orders.*