Purchasing Card Procedures

Revised December 9, 2025

The School Board of Brevard County, Florida

Procurement and Distribution Services

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TABLE OF CONTENTS

A. INTRODUCTION **3**

B. PURPOSE **4**

C. BACKGROUND **4**

D. BENEFITS **4**

E. HOW IT WORKS **5**

F. RESPONSIBILITIES **5**

1. CARDHOLDER/USER *5*

2. SCHOOL P-CARD RECONCILER (BOOKKEEPER) *6*

3. DEPARTMENT P-CARD RECONCILER (SECRETARY) *7*

4. PRINCIPAL, DEPARTMENT DIRECTOR, OR ABOVE *7*

5. ACCOUNTING SERVICES *8*

6. P-CARD ADMINISTRATOR (PROCUREMENT & DISTRIBUTION SERVICES) *8*

7. FOOD & NUTRITION SERVICES (FNS) *9*

G. GENERAL GUIDELINES **9**

1. REQUEST AND ISSUANCE OF P-CARD (INDIVIDUAL/SITE) *9*

2. TRAINING *10*

3. TRAVEL *11*

4. ANNUAL INVENTORY OF P-CARDS *11*

5. LOST OR STOLEN P-CARDS *12*

6. TERMINATION OR TRANSFER OF CARDHOLDER *12*

7. LIMITATIONS ON USE OF P-CARD *12*

8. CREDIT LIMIT INCREASES *13*

9. REQUIRED PRE-APPROVALS *13*

H. PROHIBITED USES OF P-CARDS **14**

I. PROCEDURES FOR MAKING AND PAYING FOR PURCHASES **15**

1. GENERAL INFORMATION *16*

2. SALES TAX AND DOCUMENTATION OF OVER-THE-COUNTER PURCHASES *16*

3. DEPOSITS/ADVANCE PAYMENTS *16*

4. ONLINE AND TELEPHONE ORDERS *16*

5. MISSING DOCUMENTATION *17*

6. DISPUTES *17*

7. REVIEW OF PURCHASES, IMPROPER USE, SUSPENSIONS AND CANCELLATIONS 18

8. APPENDIX 19

A. INTRODUCTION

In accordance with School Board Policy 6320 – Procurement and Contracting, the Director of Procurement and Distribution Services or designee is authorized to administer a purchasing card program and to establish relevant procedures. The program shall include internal controls to monitor compliance with said program. The School Board of Brevard County Purchasing Card (P-card) Program is designed to improve efficiency in processing purchases from any vendor that accepts the Visa credit card.

This program will allow the Cardholder and/or User to purchase approved commodities and contractual services directly from our vendors.

Procurement & Distribution Services and Accounting Services will monitor the performance of the program. All questions or concerns should be directed to:

ADMINISTRATION

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TRANSACTIONAL

Accounting Contacts**:**

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B. PURPOSE

The purpose of these policies and procedures is to accomplish the following:

1. To ensure appropriate internal controls to monitor compliance with the P-Card program.

2. Establish guidelines for the use and control of P-cards which will be assigned to and utilized by designated employees to procure commodities and contractual services.

3. To ensure internal controls are established within each school and department procuring with a P-card so that the cards are used only for authorized purposes.

4. To reduce the use of purchase orders and petty cash.

5. To ensure P-card purchases are in accordance with Board policy, 6320 titled "Procurement and Contracting" and associated procedures.

6. To provide for disciplinary action for inappropriate use.

7. To ensure that the School Board of Brevard County bears no legal liability for inappropriate use of P-cards.

8. To provide a convenient method for purchases, improve customer service, reduce transaction cost, streamline processes, and capture spending information.

9. To provide prompt payment to vendors and to provide data on small purchase activity with vendors to achieve savings by rebates, contracted discounts, or fixed pricing based upon the volume of business with the vendor.

Finally, it is intended that the procedures established herein are viewed as minimum standards for the schools/departments who wish to establish additional controls beyond those herein stated.

The success of the District P-card Program relies on the cooperation and professionalism of all personnel associated with this program.

C. BACKGROUND

To promote vendor acceptance and operational efficiency, the District has implemented the P-card program. The District recognizes the opportunity to streamline processes, improve management reporting, and reduce the transaction cost.

A number of unique controls have been developed for this program that do not exist in a traditional credit card environment. These controls help ensure that the card can be used only for specific purchases and within specific dollar limits.

D. BENEFITS

There are many benefits to using the P-card for purchases including:

1. District Benefits:
   - Simplifies the process for large volume of purchases.

- Rebate on total P-card spend.
- Lowers the overall transaction processing cost per purchase.
- Accountability.
- Provides electronic reporting management capabilities.

2. Cardholder and User Benefits:
   - Expedites the delivery of commodities or contractual services to the job site.
   - Expands the list of merchants from whom purchases can be made.

3. Merchant Benefits:
   - Expedites payment to the merchant.
   - Reduces paperwork.
   - Lowers risk of nonpayment.

E. HOW IT WORKS

The P-card program simplifies the procurement/disbursement process. Procurement responsibility is delegated to the Cardholder and User which allows them to place an order directly with the vendor.

When the supplier at the point-of-sale requests a purchase authorization, the financial institution validates the transaction against preset limits and criteria established by the District. All transactions are approved or declined electronically based on the P-card authorization criteria established. The authorization criteria may be adjusted periodically with administrative approval as needed and may include, but is not limited to, the following:

- Number of transactions allowed per month.
- Single purchase limit (assigned at time of card application).
- Monthly spending limit.
- Approved merchant category codes.

The authorization process occurs through the electronic system that supports the P-card processing services under the School Board of Brevard County agreement with the financial institution.

F. RESPONSIBILITIES

The following is a summation of the responsibilities of the individuals and organizations involved in the P-card program.

1. CARDHOLDER (CARD HAS INDIVIDUAL NAME ON IT)

a) Complete P-card application and receive approval from Principal/Department Director, or above.
b) Complete mandatory training.
c) Sign “Cardholder/User Agreement” form.
d) Hold and secure P-card.
e) Ensure “P-card Purchase Request” form is complete and approved by Principal or designee before site card(s) are issued out.
f) Order/receive materials and contractual services.

g) Ensure that no Florida sales tax is charged (except when required for certain type of purchases – refer to the exemption certificate and the Internal Accounts Procedures Manual).
h) Ensure items ordered are delivered within two (2) weeks of payment by monitoring receipt of orders and rejecting all back orders.
i) Obtain all documentation (receipts, travel forms, etc.) and turn them into your P-card Reconciler within two (2) business days of time of purchase or upon return from travel.
j) Identify and resolve disputed charges with the financial institute.
k) Notify P-card Administrator of any disputed charges that aren't resolved within 30 days of the initial request.
l) Comply with all Procurement and P-card policies and procedures.
m) Immediately notify the financial institute and P-Card Administrator if the card is lost/stolen.

2. USER (PERSON SIGNING OUT A SITE CARD)

a) Complete mandatory training.
b) Sign "Cardholder Agreement" form (one per user).
c) Order/receive materials and contractual services.
d) Ensure that no Florida sales tax is charged (except when required for certain type of purchases – refer to the exemption certificate and the Internal Accounts Procedures Manual).
e) Ensure items ordered are delivered within two (2) weeks of payment by monitoring receipt of orders and rejecting all back orders.
f) Obtain all documentation (receipts, travel forms, etc.) and turn them into your P-card Reconciler within two (2) business days of time of purchase or upon return from travel.
g) Site Cards - Identify and report disputed charges immediately to the P-card Reconciler.
h) Comply with all Procurement and P-card policies and procedures.
i) Immediately notify the financial institute, P-card Reconciler if a site card is lost/stolen.

3. SCHOOL P-CARD RECONCILER (BOOKKEEPER)

a) Hold and secure purchasing site card(s).
b) Maintain log for site card(s) being checked out.
c) Ensure site card(s) user agreements are on file (one per user).
d) For fund 499, ensure "P-card Purchase Request" form is complete and approved by Principal or designee before site card(s) are issued out.
e) Ensure availability of funds in GL accounts.
f) Match receipts with daily transactions.
g) Review daily transactions for validity and appropriateness of all transactions.
h) Site Cards only - Identify and report disputed charges immediately to the P-card Administrator.
i) Notify P-card Administrator of any disputed charges that aren't resolved within 30 days of the initial request.
j) Ensure that no Florida sales tax is charged (except when required for certain type of purchases – refer to the exemption certificate and the Internal Accounts Procedures Manual).
k) Ensure items ordered are delivered within two (2) weeks of payment by monitoring receipt of orders and rejecting all back orders (this includes customized items).

l) Reconcile daily transactions within one week (includes uploading receipts, approved "P-card Purchase Request" form, travel forms, and all other backup documentation, allocating strings, and sign-off on transactions).
m) Comply with all Procurement and P-card policies and procedures.
n) Immediately notify the P-Card Administrator if a site card is lost/stolen.

4. DEPARTMENT P-CARD RECONCILER (SECRETARY)

a) Hold and secure purchasing site card(s).
b) Maintain log for site card(s) being checked out.
c) Ensure site card(s) user agreements are on file (one per user).
d) For fund 499, ensure "P-card Purchase Request" form is complete and approved by Director or designee before site card(s) are issued out.
e) Ensure availability of funds in GL accounts.
f) Match receipts with daily transactions.
g) Review daily transactions for validity and appropriateness of all transactions.
h) Site Card only - Identify and report disputed charges immediately to the P-card Administrator.
i) Notify P-card Administrator of any disputed charges that aren't resolved within 30 days of the initial request.
j) Ensure that no Florida sales tax is charged (except when required for certain type of purchases – refer to the exemption certificate and the Internal Accounts Procedures Manual).
k) Ensure items ordered are delivered within two (2) weeks of payment by monitoring receipt of orders and rejecting all back orders (this includes customized items).
l) Reconcile daily transactions within one week (includes uploading receipts, travel forms, and all other backup documentation, allocating strings, and sign-off on transactions).
m) Comply with all Procurement and P-card policies and procedures.
n) Immediately notify the P-card Administrator if the card is lost/stolen.

5. PRINCIPAL, DEPARTMENT DIRECTOR, OR ABOVE

a) Sign "Cardholder/User Agreement" form for all site cards assigned to your department/school.
b) Ensure that P-card(s) are safeguarded (this includes all site cards assigned to your location)
c) Approve P-card applications for designated employees who will be authorized to make purchases.
d) Approve "P-card Purchase Request" before site card(s) are issued out. (Principals or designees only)
e) Approve daily transactions by the 15th of the following month (Department Director). Includes reviewing all backup documentation and the allocated strings and sign-off on transactions.
f) Notify the P-Card Administrator of employee separation or transferred cardholders by submitting a completed "P-card Request and Maintenance" form.
g) Approve card increases for designated staff and site cards (if applicable).
h) Principals and Directors cannot approve increases to their own p-card.
i) Sign off on annual inventory of all applicable cards. (Inventory provided by Procurement Services).

j) Take action as needed with staff to resolve any inappropriate, unauthorized purchases or violations of the policies and procedures.
k) Comply with all Procurement and P-card policies and procedures.
l) The principal or department director may designate his/her P-Card approval authority to an administrator or manager under his/her supervision. Such designation shall be documented and does not relieve the principal or department director of his/her fiscal responsibility for his/her assigned facility or facilities.
m) The principal or department director cannot approve any transactions on his/her P-Card when items purchased are for their own use.
n) The School Director and/or Cabinet Member must approve transactions on the principal's p-card if purchases are specifically for the principal's use (this does not include travel/registration).

6. ACCOUNTING SERVICES

a) In collaboration with Procurement Services, maintain a training program.
b) Review transactions for validity and appropriateness, proper backup documentation and GL strings, and reconciler/approver sign offs as needed.
c) Notify Cardholder/User of inappropriate charges.
d) Flag transactions that need additional attention from the reconciler.
e) Pay financial institution for all charges from consolidated statements (District and Internal Accounts).
f) Transfer funds, record expenditures to GL and reconcile accounting data.
g) Notify the P-card Administrator of any violations or discrepancies so that Procurement can track and determine next steps.
h) Notify the P-card Administrator of possible card suspensions and lifting of card suspensions.
i) Coordinate and maintain internal controls and forms.

7. P-CARD ADMINISTRATOR (PROCUREMENT & DISTRIBUTION SERVICES)

a) Administer the P-card program.
b) Maintain policy, administrative procedures manual and forms.
c) In collaboration with Accounting Services, maintain a training program.
d) Coordinate issuance, maintenance, and cancellation of cards.
e) Coordinate and maintain internal controls.
f) Perform modifications to card/site spending limits as authorized.
g) Report billing disputes to the financial institute for site cards.
h) Assist with disputes on individual cards as needed.
i) Pursue supplier discount opportunities.
j) Assist the Director of Procurement & Distribution Services with P-card violations when necessary.
k) Notify the Director of Procurement & Distribution Services of suspension requests from Accounting Services and assist with notifying the appropriate Principal and/or Department Director of suspension.
l) Suspend and lift suspensions of cards in the financial institute platform as requested from the Director of Procurement & Distribution Services.
m) Coordinate and conduct annual inventory of P-cards.

8. FOOD & NUTRITION SERVICES (FNS)

a) **ADMINISTRATIVE CARDS:** Will be maintained and operated through the Procurement Services P-card Administrator and will follow the same procedures as specified within this manual.

b) **CAFÉ CARDS:** Will be maintained and operated through FNS by an appointed P-card Administrator assigned to each individual café card. These café cards will follow internal procedures established by the Director of FNS or designee.

G. GENERAL GUIDELINES

1. REQUEST AND ISSUANCE OF P-CARD (INDIVIDUAL/SITE)

Individual Cards:

Card is issued to a specific employee whose name is embossed on the card along with the School Board of Brevard County logo, District tax-exempt number, and the expiration date. Employee must have training and sign a "Cardholder/User Agreement" form prior to issuance of card. All Cardholder Agreements are retained on file in Procurement Services. Standard monthly credit limit is $5,000.00 for each card with a single transaction limit of $5,000.00 All purchases on the individual card are the responsibility of the cardholder and Principal/Department Director or above per the user agreement signed upon receipt of the p-card.

Site Cards:

Cards issued to a School/Department may be used by any district employee at that location who is authorized by the Principal/Department Director, or above. Prior to issuance of a site card, employee must have training (provided by P-card Reconciler), sign a "Cardholder/User Agreement" form, and Schools must complete the Site P-Card Checkout sheet. All signed P-card User Agreements are retained on file with the P-card Reconciler at their location. Standard monthly credit limit is $5,000.00 with a single transaction limit of $5,000.00 for each card.

The site P-card will be embossed with the school/department name, the School Board of Brevard County logo, District tax-exempt number, and the expiration date.

The standard number of P-cards assigned to a school is:

Elementary:	2 (one site, one principal card)
Middle:	3 (two sites, one principal card)
High and/or Jr/Sr.	5 (four sites, one principal card)

The number of site cards assigned to a school/department may vary depending on each site's needs.

The Principal/Department Director or above may request additional site P-cards for their school/department by approving a new P-card application. No credit checks are made against individual Cardholder/User.

For schools only, no p-cards shall be issued other than site cards. If a school is requesting any other staff member(s) to have a p-card, they must obtain prior approval from the Procurement Director and/or designee.

Prior to taking receipt of the site P-card(s), the Principal/Department Director will be required to sign a "Cardholder/User Agreement" form which will be retained in Procurement Services. Once this form is signed, the new card will be sent to the school/department by the P-card Administrator.

After the site card(s) is received by the Principal/Department Director, they will notify the P-Card Administrator to have the card(s) activated.

If the "Cardholder/User Agreement" form is not signed within 30 days of notification of arrival of the P-card to Procurement Services, the account will be closed, and the card will be destroyed.

All purchases on the site card are the responsibility of the Principal/Department Director per the user agreement signed upon receipt of the site p-card(s).

Principal cards:
If the principal's card is being used for something specifically for the principal (not the school) The Director (from the Assistant Superintendent's Office) that is assigned to that school acts as the approver.

2. TRAINING

Cardholders:
All Cardholders will complete **mandatory** training before they are issued a P-card.

Initial P-card training is done electronically, a copy of the P-card training material is emailed to Cardholder by the P-card Administrator. Once the training material has been reviewed, the Cardholder must email the P-card Administrator and inform them that training has been completed.

- One on one training can be requested.

Once training is confirmed by the P-card Administrator, Cardholder will sign the "Cardholder/User Agreement" form and email back to the P-card Administrator. Upon receipt of the signed agreement, card will be sent to Cardholder. When cardholder receives their card, they will notify the P-Card Administrator to have the card activated.

Card Users:
All Card Users (anyone signing out a site card) will complete a one-time **mandatory** training before they are able to check out and use a site P-Card. Training is provided by the P-card Reconciler.

Card Users will be provided a copy of the P-card training materials electronically to be reviewed and have a good understanding of the procedures before using the site P-card. Once training has been confirmed by the P-card Reconciler, the Card User will sign the "Cardholder/User Agreement" form which will be retained on file by the P-card Reconciler.

Reconcilers:

Prior to obtaining access to the Financial reconciling website, the P-card Reconciler must complete a "Financial Access" form, obtain their Principal and/or Director's signature and forward to the P-card Administrator. Once received by the P-card Administrator, the P-card Reconciler will be given access to the financial website, and the P-card Administrator will notify Accounting Services that the P-card Reconciler is ready for training.

3. TRAVEL

Approved business travel is an authorized expenditure. When the P-card is used for hotel charges, registrations, airfare, etc. related to official school travel, a copy of the approved District pre-approval travel form must be uploaded to the financial institution website when reconciling. For schools, approved pre-approval travel forms can substitute for the approved "P-card Purchase Request Form".

Section 112.061, Florida Statutes requires each traveler to travel by the most economical means.

Reasonable efforts shall be made to ensure that the employee obtains an economical lodging rate in a location that also allows for full participation in the event involved. For travel within the State of Florida, remind the hotel at check-in that the District is exempt from Florida sales tax. If Florida sales tax is charged, Cardholder/User will be required to contact the hotel for a credit.

Avoid booking through third party agencies. Third party booking fees and Florida sales tax disputes may not be reimbursed by the third-party agency and may then become the responsibility of the Cardholder/User. Should this occur, the Cardholder/User must reimburse the District immediately with personal funds. Notify Accounting Services to coordinate reimbursement.

If a hotel charges for personal items, such as meals, telephone, or movies to the room, make sure a personal card is used to pay for these items. Such charges accidentally placed on a District p-card must immediately be reimbursed to the District by the Cardholder/User with personal funds. Notify Accounting Services to coordinate reimbursement.

If Cardholder/User is staying additional days for personal reasons, these days should be charged to Cardholder/Users personal card. If the charge inadvertently occurs on the District P-card, Cardholder/User must reimburse the District immediately with personal funds. Notify Accounting Services to coordinate reimbursement.

All credits must be applied to the P-card – do not accept cash or checks. It is the responsibility of the Cardholder/User to cancel any reservations made with the P-card so that the District will not be charged for rooms or airfare not used. If the Cardholder/User does not cancel the reservation in a timely manner and the District is charged, the employee may be responsible for reimbursing the District.

4. ANNUAL INVENTORY OF P-CARDS

Once a year, Procurement Services will provide a list to each Principal/Department Director, or above all P-cards that have been issued to their School/Department via email.

The Principal/Department Director or above will conduct a physical inventory to verify that all P-cards assigned to their School/Department are in their possession.

After verifying each P-card, the Principal/Department Director, or above will reply to the email affirming possession of the P-cards and report any changes that may need to be made.

Inventory reports will be kept in Procurement Services.

5. LOST OR STOLEN P-CARDS

If an individual P-card is lost or stolen, the Cardholder must immediately notify the financial institution and the P-card Administrator of the loss.

If a site P-card is lost or stolen, the User must notify the P-card Reconciler. The P-card Reconciler will notify the P-card Administrator who then will notify the financial institute.

The Cardholder/User is responsible for reporting all information necessary to reduce the liability to the School Board of Brevard County by reporting the lost or stolen card to the P-card Administrator.

P-card Administrator will receive P-card replacement and will have the appropriate cardholder complete a new Cardholder/User Agreement form. Once completed, follow the process as stated above under "General Guidelines (1) Request and Issuance of P-Cards (Individual/Site)

6. SEPARATION OF EMPLOYMENT OR TRANSFER OF CARDHOLDER

When an employee separates from employment, the Principal/Department Director, or above **must immediately destroy** the card and then submit a completed "P-card Request & Maintenance" form to the P-card Administrator. Upon receipt of the "P-card Request & Maintenance" form, the P-card Administrator will immediately cancel the card.

If the Principal/Department Director or above is unable to collect the P-card when an employee separates from employment, the Bookkeeper/Secretary must immediately notify the P-card Administrator to cancel the card and submit the "P-card Request & Maintenance" form to the P-card Administrator. P-Card Administrator will cancel the card.

If an employee is transferring within the district, the school/department/cardholder will need to submit a completed "P-card Request & Maintenance" form to the P-card Administrator. Upon receipt of the "P-card Request & Maintenance" form, the P-card Administrator will immediately cancel the card.. Once transferred, and it is determined that a p-card is required in the new position, the employee must complete a new P-card Application form and send it to the P-card Administrator so a new card can be ordered under the new location.

All transactions on the card need to be reconciled and signed off prior to leaving or transferring, if possible.

7. LIMITATIONS ON USE OF P-CARD

The P-card can be used for most legitimate small dollar purchases for School District business. The P-card is limited as follows:

a) Only the named Cardholder is authorized to make purchases unless the named cardholder grants written permission/authorization to another employee to do so.

b) SITE CARDS. Only the employees who have been trained by the P-card Reconciler and have signed a "Cardholder/User Agreement" form are authorized to sign out a site card.

c) BREVARD COUNTY PUBLIC SCHOOLS PURCHASES ONLY. THE P-CARD IS TO BE USED FOR SCHOOL BOARD OF BREVARD COUNTY AUTHORIZED PURCHASES ONLY. Unauthorized purchases, purchases made with malicious intent and/or fraudulent purchase, and failure to comply fully with the limitations and requirements set forth in the procedures may result in a loss of purchasing card(s) privileges; disciplinary action, up to and including termination; personal responsibility for any and all inappropriate charges; including finance charges and interest assessed in connection with the purchase; and/or possible referral to law enforcement authorities for prosecution.

d) CREDITS. All credits for returned or defective merchandise shall be in the form of credit on your P-card. NO CASH REFUNDS, GIFT CARDS/ GIFT CERTIFICATES OR STORE CREDITS ARE PERMITTED.

e) SERVICES.
- If a contract exists for services, then services may be paid using the P-card as long as payment is not made prior to services rendered.
- If **NO** contract is available, then services will need a Purchase Order prior to services rendered.

8. CREDIT LIMIT INCREASES

Procurement Services allows for increases above the recommended maximum limits to accommodate special purchases that do not violate School Board Procurement policy and procedures. The Cardholder/User shall submit their request to Principal/Department Director, or above. The Principal/Department Director, or above then shall submit their approval request along with the following information to the P-Card Administrator.

- Description of the requested increase,
- The single and/or monthly limit increase amount,
- Date to return to previous profile,
- The name of the cardholder, and
- The last 4 digits of the cardholder's card.

The P-card Administrator will maintain documentation on all increases/modifications for all P-cards on the Procurement Services shared drive.

9. REQUIRED PRE-APPROVALS

Prior approval required: The following may be allowed with prior email approvals as indicated below. If the item needing to be purchased on the P-card falls under the "Prior Approval required" list, please follow the below steps:

- Requestor emails appropriate contact for approval. The email must explain what is needed and why.
- The approver will reply with approval.

- The requestor will upload the approval email to the financial institution website when reconciling.

Computer Related Items:
The following purchases of computer-related items must be approved by Educational Technology before use of P-card.

- Software, software licenses
- Network, server, and Infrastructure hardware
- Computers and Tablets

Facilities:
The following purchases of facilities-related items must be approved by the appropriate Facilities contact before use of P-card.

- Paint (except for student related projects). Must have MSDS sheet on file.
- Concentrated pesticide products. Must have MSDS sheet on file.
- LED lighting
- Interior/exterior signage

Grant Funds (Fund 42X and 44X):
Purchases using grant funds must be approved by the grant coordinator before use of P-card. This includes any book purchases.

Drones:
Purchases of drones must be approved by STEM K-12 Coordinator before use of P-card.

Capitals Funds (Fund 3XX):
Purchases using capital funds must be approved by the capital Fund Accountant before use of P-card.

Food & Nutrition Services Funds (Fund 410):
Purchases using Food & Nutrition Services funds must be approved by the Director of FNS or designee before use of P-card.

Books/Textbooks (Schools Only):
All purchases of books/textbook items must be approved by the Textbook Buyer in Procurement Services. (This includes library books using object codes 611 and 612).

H. PROHIBITED USES OF P-CARDS

The following are prohibited unless prior written approval is received.

PROHIBITED CHARGES FOR ALL:

- TRANSACTIONS SHALL NOT BE SPLIT TO CIRCUMVENT THE SINGLE TRANSACTION LIMIT
- Gasoline or other fuel for travelers using a personal vehicle. A site/fuel P-card may be used to purchase fuel for district vehicles (it may be used for district owned equipment when applicable)
- Insurance (except for PTO insurance)
- Food for employees incurred during travel
- Cash Advances/Money Orders

- Florida Sales Tax (except when required for certain purchases – refer to the exemption certificate and the Internal Accounts Procedures Manual)
- Late penalties, and interest charges
- Alcohol and tobacco products or other controlled substances
- Drugs (except for school clinic), medications, vitamins, and supplements
- PURCHASES FROM VENDORS THAT CREATE CONFLICTS OF INTEREST, i.e.: companies owned by the School Board of Brevard County employees or their relatives, etc. (F.S. 112.313)
- Items for personal use
- Customized items that will not be received within two weeks of ordering (i.e. notary stamps, etc.) These orders will need a purchase order.
- Consultant/contractual services
- Contracts requiring authorized signature
- Service or maintenance agreements
- Subscriptions that auto renew
- Facilitron (payments for District facility use)
- Tolls incurred during travel
- Charter Buses (except Title I)
- Third-party booking fees (except for grant funds and internal) – Reference Section 3 "Travel".
- Rental Homes, i.e. VRBO or Airbnb
- Purchases from eBay, Etsy or any other e-commerce companies
- Credit Card Fees
- Payments to Venmo, Zellle, Cashapp, etc.
- Any additional goods or services specifically restricted by Procurement Services

PROHIBITED FUND 100 CHARGES (THE INTERNAL ACCOUNTS PROCEDURES MANUAL OVERRIDES THIS LIST FOR DEPARTMENTS WITH INTERNAL ACCOUNTS IN FUND 499):

- Food unless for classroom projects or CTE.
- Awards unless for District competitions (like science or art).
- Personalized items.
- Gifts of any kind.
- Frames of any kind, posters, or pictures.
- Banners unless related to school operations or curriculum.
- Clothing unless it is a requirement of the District (uniforms).
- Kitchen appliances for personal use (especially for Teacher Lounges and/or Breakrooms).
- Landscaping.
- Fingerprinting fees.
- Paper goods (plates, napkins, spoons, forks, tablecloths, decorations, etc.).

QUESTIONS REGARDING THE PROHIBITED FUND 100 LIST SHALL BE DIRECTED TO BUDGETING.

I. PROCEDURES FOR MAKING AND PAYING FOR PURCHASES

1. GENERAL INFORMATION

All School Board Policies, State Statues, Florida Administrative Code and Procurement Procedures apply to P-card transactions.

When using the P-card, the Cardholder/User will make the purchase at the best possible price and within board policies and Procurement procedures.

Since the P-card purchase is initiated at the Cardholder/User level, there is no automatic encumbrance of budget funds. Therefore, the P-Card Reconciler must check and ensure that the account being charged has funds readily available for any P-card transaction at any given time.

2. SALES TAX AND DOCUMENTATION OF OVER-THE-COUNTER PURCHASES

When a purchase is made, the Cardholder/User must obtain the customer's copy of the charge slip in addition to the detailed invoice/receipt. The charge slip or related cash register slip/receipt must show in sufficient detail the following:

- Date and total amount of purchase
- Brief description of the item(s) purchased (itemized) with pricing.
- Supplier's name.

THE SCHOOL BOARD OF BREVARD COUNTY IS GENERALLY EXEMPT FROM FLORIDA SALES TAX. Refer to the exemption certificate and the Internal Accounts Manual for purchases that are not exempt from Florida sales tax. **The Cardholder/User must ensure that the vendor is aware of this and that Florida sales tax is NOT charged as applicable. The tax-exempt number is printed on the P-card for the vendor's reference.** If the vendor requires a copy of the tax-exempt certificate, please contact your P-card Reconciler or the P-card Administrator for assistance.

If the vendor does not provide credit for sales tax within 30-days, it will be the responsibility of the Cardholder/User to reimburse the district.

3. DEPOSITS/ADVANCE PAYMENTS

The P-card cannot be used to place a deposit or make an advance payment on any product or service (except hotel reservations or airline tickets or if you have prior approval from the Director of Procurement & Distribution Services or designee). The P-card shall not be used to pay for quote requests.

4. ONLINE AND TELEPHONE ORDERS

When placing an online or telephone order, the Cardholder/User must confirm that the vendor will charge the P-card only when the item is shipped so that the transaction can be reconciled, signed off, and approved within the deadlines outlined herein.

When placing an online order, before typing your card number into the system, ensure that the transaction is in secure mode. If you cannot confirm a secure mode, then do not type your card number into the system. Call the vendor to complete the order.

Telephone and mail orders should be placed for items available for immediate shipment.

Ensure items ordered are delivered within two (2) weeks of payment by monitoring receipt of orders and rejecting all back orders (this includes customized items).

No purchases are to be delivered to Cardholder/User's home address. (Certain circumstances may apply – prior approval from the Director of Procurement & Distribution Services is required).

Confirm the total cost, including shipping and handling charges if applicable and no Florida sales tax (except when required for certain purchases – refer to the exemption certificate and the Internal Accounts Procedures Manual).

An email confirmation is recommended to be used to document or record all telephone and online purchasing transactions. The confirmation of order should be sent to P-card Reconciler immediately upon receipt and verification.

Upon receipt of the packing slip, Cardholder/User should check for the following:

- Verify that all goods were received.
- Verify that the dollar amount is correct.
- Verify that Florida sales tax has **not been included in the total charge** (except when required for certain purchases – refer to the exemption certificate and the Internal Accounts Procedures Manual).
- Verify that the packing slip shows in sufficient detail the type and number of items purchased as well as their unit cost.
- Shipping address (which must be a BPS address)

Turn the packing slips into the P-card Reconciler immediately upon receipt and verification.

5. MISSING DOCUMENTATION

If for some reason the Cardholder/User does not have documentation of transaction, the Cardholder/User must attempt to obtain a copy. If unable to obtain a copy, the Cardholder/User must prepare a signed statement by Principal, Department Director, or above explaining the reason for the missing documentation along with a detailed description of the transaction, including vendor name, description of each item purchased, the date of purchase, quantity, unit price, and total amount of transaction. Repeated incidents of missing documentation may result in cancellation of the employee's P-card privileges.

6. DISPUTES

If an item that has been purchased with the P-card is found defective or a service faulty, it is the P-card Reconciler and/or Cardholder/User responsibility to return the item to the supplier for replacement or to receive a credit on the purchase. Do not accept cash, store credit, or gift cards for returns. If the vendor refuses to replace or correct the faulty item or service, the purchase will be considered **"in dispute".**

If an item on the monthly statement appears to be for the wrong amount, duplicated, or cannot be verified as one of Cardholder/User's charges, the P-card Reconciler and/or Cardholder/User is responsible for resolution. Contact the supplier to verify all information and to confirm that a duplicate shipment did not occur. If resolution cannot be made with the

supplier by receiving credit for the erroneous charge, then the purchase of this item is considered **"in dispute"**.

To begin the resolution process, the P-card Reconciler and/or Cardholder/User contacts the Merchant about the transaction and supplies the necessary information. After the vendor has been contacted and it is determined that an item is "in dispute", the P-card Reconciler and/or Cardholder/User will do the following:

P-Card Reconciler/User (Site Cards):

- Contact the P-card Administrator for assistance in resolving the issue, P-card Reconciler/User cannot call the financial institute only the P-card Administrator (this is because the P-card does not have an individual name on it.)

Cardholder (Individual):

- Contact the financial institute to report the disputed charge.

- Notify P-card Administrator of any disputed charges that aren't resolved within 30 days of the initial request. The transaction(s) must be allocated and proper documentation uploaded to the financial institution website. Comment box can be utilized to explain the dispute.

If the Cardholder/User is responsible for the transaction, the dispute is settled in favor of the vendor, and no further actions are required. If the Cardholder/User is not responsible for the transaction, the dispute is settled in favor of the Cardholder/User, and the charge back process may be initiated against the Merchant.

If there continues to be a problem with a particular merchant, the Cardholder/User should notify the P-card Administrator and the Director of Procurement & Distribution Services of the details.

7. REVIEW OF PURCHASES, IMPROPER USE, SUSPENSIONS AND CANCELLATIONS

P-card Reconcilers are required to review each P-card expenditure (item purchased, amount, and vendor) to ensure the goods or services were necessary, and for official use of the School Board of Brevard County.

- School P-card Reconcilers are responsible for visiting the financial institution's website at least weekly to reconcile transactions (refer to School P-card Reconciler Responsibilities).

- Department P-card Reconcilers are recommended to also do this weekly to prevent questionable purchases within a timely manner but should reconcile transactions no later than the 7th of the following month (refer to Departments P-Card Reconciler Responsibilities).

- Department Directors or above should approve transactions no later than the 15th of the following month (refer to Department Director's Responsibilities).

When purchases are questioned, the Principal/Department Director, or above will be responsible for resolving the issue with the Cardholder/User. If the Principal/Department Director or above cannot be satisfied that the purchase was necessary and for official use, the Cardholder/User must provide a credit voucher proving the item(s) were returned for credit or reimbursement to the district for the expense is required.

Disciplinary action for misuse will also be the responsibility of the Principal/Department Director, or above in accordance with administrative or School Board policies and procedures.

The Principal/Department Director or above has the authority to prohibit an individual's privilege to use a P-card if the individual(s) have demonstrated the inability to follow School Board policies and procedures for card usage (applies to both individual and site cards).

The Director of Procurement & Distribution Services has the authority to suspend or revoke a P-card if district guidelines are repeatedly violated or based on the severity of the violation.

Examples of violations are:

- Purchases of items identified as prohibited.
- Not reporting a lost or stolen card.
- Not reporting a compromised PIN.
- Acceptance of cash, gift cards, or store credit in lieu of a credit.
- Inadequate record keeping and/or documentation of purchases.
- Failure to complete monthly reconciliations by the 15th of every month.

Suspension or Revocation of Card

- P-Card privileges may be suspended or revoked upon the Cardholder/User failure to follow the P-card Procedures Manual, School Board policies and procedures.
- Suspensions or revoked cards will be closed or suspended immediately upon notification.
- All suspended cards will return to their original profile once all issue) are resolved with Accounting Services and Procurement Services.

8. APPENDIX

The following documents and forms are available on the Procurement & Distribution Services and/or Accounting Services internal websites (accessed by signing into the Internal site) or by contacting the P-card Administrator.

PROCUREMENT PROCEDURES
INTERNAL ACCOUNTS PROCEDURES MANUAL
PURCHASING CARD REQUEST AND MAINTENANCE FORM (to be used for updates as well, i.e., transfers, separation of employment, name changes etc.)
REQUEST EMPLOYEE ACCESS TO FINANCIAL WEBSITE FOR P-CARD PROGRAM
CARDHOLDER/USER AGREEMENT FOR INDIVIDUAL AND SITE CARDS
P-CARD PURCHASE REQUEST FORM
SITE P-CARD CHECK OUT SHEET
TAX EXEMPTION CERTIFICATE