

CITY OF STONECREST, GEORGIA

Honorable Mayor Jason Lary, Sr.

Council Member Jimmy Clanton, Jr. – District 1

Council Member Rob Turner- District 2

Council Member Jazzmin Cobble – District 3

Council Member George Turner- District 4

Council Member Diane Adoma – District 5

CITY COUNCIL WORK SESSION AGENDA

September 17, 2018

6:00p.m.

3120 Stonecrest Blvd. Suite 190

Stonecrest, Georgia

I. CALL TO ORDER: Mayor Jason Lary

II. AGENDA ITEMS:

1. Digital Pavement Analysis
2. RFP/RFQ SPLOST Program Management
3. RFP/RFQ Comprehensive Transportation Plan
4. Report regarding time limit requirements in public hearings
5. Draft Financial Policies for Council Considerations
6. Budget Amendment
7. Establishment of Stonecrest Youth Council

III. ADJOURNMENT:



CITY COUNCIL AGENDA ITEM

SUBJECT: DIGITAL PAVEMENT ANALYSIS

☐ ORDINANCE ☐ POLICY ☐ STATUS REPORT
☐ DISCUSSION ONLY ☐ RESOLUTION ☒ OTHER

Date Submitted: 09/14/2018 Work Session: 09/17/22018 Council Meeting: 09/17/2018

SUBMITTED BY: City Attorney Tom Kurie

PURPOSE:

HISTORY:

FACTS AND ISSUES:

OPTIONS:

RECOMMENDED ACTION:



CITY COUNCIL AGENDA ITEM

SUBJECT: RFP/RFQ FOR SPLOST PROGRAM MANAGEMENT

☐ **ORDINANCE** ☐ **POLICY** ☐ **STATUS REPORT**
☐ **DISCUSSION ONLY** ☐ **RESOLUTION** ☒ **OTHER**

Date Submitted: 09/14/2018 Work Session: 09/17/2018 Council Meeting: 09/17/2018

SUBMITTED BY: City Attorney Tom Kurie

PURPOSE:

HISTORY:

FACTS AND ISSUES:

OPTIONS:

RECOMMENDED ACTION:



CITY COUNCIL AGENDA ITEM

SUBJECT: RFP/RFQ FOR COMPREHENSIVE TRANSPORTATION PLAN

☐ ORDINANCE ☐ POLICY ☐ STATUS REPORT
☐ DISCUSSION ONLY ☐ RESOLUTION ☒ OTHER

Date Submitted: 09/14/2018 Work Session: 09/17/2018 Council Meeting: 09/17/2018

SUBMITTED BY: City Attorney Tom Kurie

PURPOSE:

HISTORY:

FACTS AND ISSUES:

OPTIONS:

RECOMMENDED ACTION:



CITY COUNCIL AGENDA ITEM

SUBJECT: REPORT REGARDING TIME LIMIT REQUIREMENTS FOR PUBLIC HEARINGS

☐ ORDINANCE ☐ POLICY ☐ STATUS REPORT
☐ DISCUSSION ONLY ☐ RESOLUTION ☒ OTHER

Date Submitted: 09/14/2018

Work Session: 09/17/2018

SUBMITTED BY: City Attorney Tom Kurie

PURPOSE:

HISTORY:

FACTS AND ISSUES:

OPTIONS:

RECOMMENDED ACTION:



CITY COUNCIL AGENDA ITEM

**SUBJECT: DISCUSSION ON FINANCIAL POLICIES FOR COUNCIL
CONSIDERATIONS**

☐ **ORDINANCE** ☐ **POLICY** ☐ **STATUS REPORT**
☐ **DISCUSSION ONLY** ☐ **RESOLUTION** ☒ **OTHER**

Date Submitted: 09/14/2018

Work Session: 09/17/2018

SUBMITTED BY: City Manager Michael Harris

PURPOSE:

HISTORY:

FACTS AND ISSUES:

OPTIONS:

RECOMMENDED ACTION:

Fund Balance Policy

Developed for GASB 54

Purpose

The Council recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the City and is fiscally advantageous for both the City and the taxpayer. This policy establishes goals and provides guidance concerning the desired level of fund balance maintained by the City to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances.

Definitions

Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund.

GASB Statement 54 distinguishes fund balance classified based on the relative strength of the constraints that control the purposes for which specified amounts can be spent. Beginning with the most restrictive constraints, fund balance amounts will be reported in the following categories:

- 1) **Nonspendable fund balance** – amounts that are not in a spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).
- 2) **Restricted fund balance** – amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants or donations).
- 3) **Committed fund balance** – amounts that can be used only for the specific purposes determined by a formal action of the City Council. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally (e.g., the Council's commitment in connection with future construction projects).
- 4) **Assigned fund balance** – amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the City Council or by a designee to whom the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- 5) **Unassigned fund balance** – includes all amounts not contained in other classifications and is the residual classification of the general fund only. Unassigned amounts are available for any legal purpose.

Policy

The responsibility for designating funds to specific classifications shall be as follows:

Committed Fund Balance – The City Council is the City's highest level of decision-making authority, and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Council.

Assigned Fund Balance – The City Council has authorized the City Manager as an official authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

Minimum Unassigned Fund Balance

It is the goal of the City to achieve and maintain an unassigned fund balance in the general fund at fiscal year end of not less than _____% of _____ revenues [*or expenditures*]. If the unassigned fund balance at fiscal year end falls below the goal, the City shall develop a restoration plan to achieve and maintain the minimum fund balance.

Order of Expenditure of Funds

When multiple categories of fund balance are available for expenditure (e.g., a project is being funded partly by a grant, funds set aside by the Council, and unassigned fund balance), the City will start with the most restricted category and spend those funds first before moving down to the next category with available funds.



ACCOUNTING SERVICES

Procurement Card Manual

User Guide for Cobb County Employees

7/01/2018

Created for:
The Cobb County School
District

514 Glover Street
Marietta, Ga. 30060
(770) 426-3300

Created by:
CCSD Financial Services

Accounting Services
440 Glover Street
Marietta, GA 30060

Revision Chart

The following chart lists the revisions made to this document. Use this to describe the changes or additions made to the document each time it is re-published (draft or final). The description should summarize the changes as possible.

Date	Author	Description of Changes
4/19/2013	John McKearney	Initial Document Conversion
12/08/2015	Various	Full Revision by Accounting Services, Procurement Services, and Internal Compliance
7/01/2016	Various	Accounting Services, Internal Compliance, Procurement Services
7/01/2017	Accounting Services / Internal Compliance/ Procurement Services	Increased expenditure limits; additional clarification on unauthorized and allowable purchases; clarified that reference to department head is for central office department heads only; added clarification concerning delivery and address requirements for mail, telephone and internet orders; update procurement services contact; specified that purchasing card statement should be signed by cardholder; removed sales tax section; updated contact names, titles and email for inadvertent unauthorized purchase; corrected form name
7/01/2018	Accounting Services/ Internal Compliance	Clarification that contracts not allowed to be paid with procurement card are for performance contracts. Change on notification for travel only required for out of state travel. Updated that only cardholder may contact Bank of America after normal business hours concerning issues with use of the card. Added local school purchases made with District online shopping carts.
7/01/2018	Procurement Services	Updated CCSD Contract List for Market Place purchases. Tax-exempt form can be email.

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Account Information

The Cobb County School District (District) procurement card program is a purchasing card program intended only for purchases that are allowed per Purchasing Regulations and Financial Services policies and procedures. The District procurement card program falls within the oversight of the Georgia Department of Administrative Services contract with Bank of America. Some of the procedures contained within this manual are to ensure compliance with their program.

The procurement card is issued in the name of a Cobb County School District employee who has received approval from their School Principal or Central Office Department Director. This employee is directly responsible for the control and usage of the card and ensures compliance of the card within applicable policies and procedures. Only Cobb County School District employees may use the procurement card.

ANY USE OF THE PROCUREMENT CARD FOR UNAUTHORIZED TRANSACTIONS MAY RESULT IN DISCIPLINARY ACTION INCLUDING, BUT NOT LIMITED TO, THE LOSS OF PROCUREMENT CARD AUTHORIZATION, SUSPENSION OR TERMINATION OF EMPLOYMENT, AND POSSIBLE CRIMINAL PROSECUTION.

Number of Allowed Cards

Applicants will only be issued one card; however, local school level applicants, with the School Principal's approval, may be issued up to two cards with two different account numbers. The current School Principal has discretion concerning the staff members to whom cards are issued. The following are the maximum number of cards to be issued to a school and a guideline of employees that may receive cards for appropriate school levels. The School Principal may contact the District's Chief Financial Officer to request additional cards over the maximum number for their school.

- **Elementary School – 5**
 - Principal - 2
 - Bookkeeper - 2
 - Media Specialist - 1
- **Middle School -7**
 - Principal – 2
 - Bookkeeper -2
 - Media Specialist -1
 - Administrator or Department Head – 1
 - Administrator or Department Head – 1
- **High School -10**
 - Principal – 2
 - Bookkeeper -2
 - Media Specialist -1

- Administrator or Department Head – 1
- Administrator or Department Head – 1
- Administrator or Department Head – 1
- Administrator or Department Head – 1
- Administrator or Department Head – 1

Please note: Temporary employees, including After School Program employees, should not be issued a card in their name.

To Request a Card

To request a card, an approved FS-410 *Procurement Card Request/Cancellation* form is completed in its entirety and submitted to Procurement Services. The form is located on the Procurement Services intranet support website. The personal credit history of the employee will not be reviewed nor will the employee's personal credit rating be affected. The card should be received within a week to ten business days of submitting the FS-410.

Chip & PIN Cards

District cardholders will receive a chip-enabled card with a 4-digit PIN. It is the cardholder's responsibility to enable the PIN by following bank instructions received with the card to register the card and PIN. If the cardholder is not provided a verification ID with their instructions, they may contact the Procurement Services Department to obtain the District's verification ID.

Cardholders have four consecutive attempts to enter the PIN correctly at chip enabled point of sale terminals. After the fourth failed attempt, the card is blocked. The cardholder must contact Bank of America Global Card Service for assistance.

The School Principal/Central Office Department Head may decide if PIN numbers may be shared with other District employees so that authorized purchases may be made at each chip enabled point of sale terminal. PIN numbers must remain secured when used at point of sale terminals.

Card Cancellation

Cards must be cancelled immediately when a cardholder leaves the District or moves to a new position within the District. This includes school administrators and staff transferring in the same titled positions from one school to another school. It is the responsibility of the cardholder, School Bookkeeper and/or Central Office keyer to complete the *Procurement Card Request/Cancellation* (FS-410) form for any cancellations. All accounts should be closed and reconciled for each cardholder either leaving or transferring within the District.

Central Office Cardholder Location Change

Procurement Services and Accounting Services must be contacted in writing or by email by the cardholder or central office keyer, when a central office position cardholder maintains the same position but changes physical locations within the District.

To Report a Lost or Stolen Card

The cardholder must immediately report a lost or stolen card to Bank of America Customer Service at 1-888-449-2273. These services are open 24 hours a day, 365 days a year. Lost or stolen cards reported by telephone are blocked from use immediately; and Bank of America will automatically reissue a new card to the cardholder. After contacting Bank of America concerning a lost or stolen card, notify Procurement Services and Accounting Services.

Cardholder Responsibility

It is the cardholder's responsibility to ensure:

- The card is only used for authorized and approved purchases.
- When not in use, the card is kept in a secured location.
- Any user of the cardholder's procurement card is familiar with the current policies and procedures including limitations on the use of the card concerning District purchases.
- There are available funds on the card prior to making a purchase.

The cardholder should consider that with all District purchases, the procurement card is subject to open records requests. Always consider vendor names and public perception when making purchases.

Expenditure Limits

Excluding a school's designated Office Depot procurement card, the following are the expenditure limits for all other procurement cards:

- Maximum of \$3,500 per transaction
- Maximum of \$7,500 per month per card

NOTE: Purchases may not be split to meet the \$3,500 per transaction limit.

Under the current procurement card contract, the procurement card monthly billing cycle is from the 5th of the month to the 4th of the following month. Monthly aggregate limits for all cards will reset to the maximum amount on the 5th day of the month.

To Change Limit – Temporary Change

Cardholders and designated Procurement Card Managers (School Bookkeepers or central office keyers) are responsible for monitoring the balance of their card(s). **The School Principals and Central Office Department Directors must acknowledge, in writing via email, their approval of all temporary changes for limits to procurement cards.** To temporarily change the procurement card single transaction limit or monthly aggregate limit, contact the Procurement Card Specialist in Accounting Services, by email, detailing the following information:

1. Cardholder's name
2. Last 4 digits of the card
3. Estimated amount of the purchase or the amount of increase needed
4. Reason for the increase
5. Transaction date

The email should be included in the supporting documentation for the procurement card expenditure, along with the FS-381, *Purchase Requisition/Local School Check Request*, or FS-101, *Procurement Card Activity Log*.

Please note:

- Temporary limit changes will automatically reset to the established limits within two (2) business days of the date specified for the purchase or at the end of the billing cycle, whichever occurs first.
- The temporary increase for the card limits does not include approval of the propriety of the purchase. Refer to the Procurement Services intranet website for Purchasing Guidelines: <http://support.cobbk12.org/BSPurchasing/DocumentationandProceduresv3/documentationandprocedures.aspx>

To Change Limit – Permanent Change

A FS-409 *Request for Increase in Limit* form, must be completed for a permanent change to the procurement card single transaction limit or monthly aggregate limit. Submit the completed form with the required signatures to the Procurement Card Specialist in Accounting Services. Once the card limits are increased, the cardholder will be notified by email.

Designated Office Depot Procurement Card and Limits

All schools, excluding special program schools, have received a designated Office Depot procurement card that is used solely for purchases at the Office Depot website. This card may only be used for Office Depot website orders and the card number cannot be removed from the Office Depot site. The normal spending limits for the card are as follows:

High Schools:

Single Transaction Limit \$10,000

Monthly Aggregate Limits of \$10,000

Elementary and Middle Schools:

Single Transaction Limit \$7,500

Monthly Aggregate Limits of \$7,500

At the discretion of the District, the limits on the designated Office Depot procurement card may be raised to accommodate high volume purchase periods, such as the beginning of the school year.

At other time periods, if a school anticipates needing to increase this limit, the procedure for "To Change a Limit-Temporary Change" must be followed. The increased monthly aggregate limit will not affect the single transaction limit.

Unauthorized Procurement Card Purchases

The following items must not be purchased using the procurement card:

- Personal purchases, money orders, or cash withdrawals;
- Gift cards (including iTunes gift cards) when paid from county allotment funds;
- Employee travel expenses - Refer to the *Travel Regulations and Procedures* on the Financial Services University located on the District's website concerning employee travel paid with local school allotment and county allotment funds;
- Payment for Performance Contract services rendered (includes contracted buses);
- Inventoried Property - For a description of what property is inventoried and tagged as a District asset, refer to the *Property Control Users Guide* on the District's Financial Services University;
- Items on the CCSD Contract List located on the Procurement Services intranet or in the Cobb Marketplace which are not "P-card approved", as well as, all other awarded Invitations for Bids (IFBs), Requests for Proposals (RFPs), and Requests for Quotes (RFQs).

If the procurement card is inadvertently used for an unauthorized purchase, the employee must immediately inform their School Principal or Central Office Department Director. The employee is also required to notify the Accounting Services Procurement Card Specialist and the Internal Compliance Auditing and Assurance Manager with the details regarding the unauthorized purchase.

Allowable Procurement Card Purchases

- Items on the CCSD Contract List for Purchases or The Cobb Marketplace - The procurement card may be used for most District purchases. Some items on an Invitation for Bid (IFB), Request for Proposal (RFP), Request for Quote (RFQ), or other procurement contract may be restricted from using a procurement card. Items that can be purchased with the procurement card are labeled yes under "P-Card Approved" on the "Contract List for Purchases". This list is located on the District's Procurement Services intranet support site:
<http://support.cobbk12.org/BSPPurchasing/bidlistitemsv3/contractlistindex.aspx>.
In the Cobb Marketplace, items that can be purchased with a procurement card will state "PCARD eligible item". The Cobb Marketplace is located in the CCSD Portal on the intranet site.
- Local School Activity Funded Employee Travel Paid with Procurement Card - Refer to the District's *Travel Regulations and Procedures* concerning allowed local school activity funded employee travel expenses using the procurement card. The *Travel Regulations and Procedures* is located on the Financial Services University on the District's website.
- Field Trips with Students - The procurement card may be used when traveling with students on an approved field trip. **Two school business days prior to the trip, schools must notify the Procurement Card Specialist of any out of state travel field trip with students where the procurement card may be used.** The notification must include the following details:
 1. Dates of trips
 2. Location(s) of trips
 3. Procurement card name and number(s) to be used
 4. Expected amount of expenditures

Bank of America no longer requires us to call them for any travel that is in the State of Georgia. In an effort to assist Bank of America with their fraud prevention processes, the Procurement Card Specialist will share any **out of state travel** information with the bank to ensure all accommodations and meal costs are covered during the trip.

If there is an issue with the procurement card while traveling only the person whose name that is on the procurement card can contact the bank to resolve the issue. The bank's telephone is on the back of the procurement card.

- Employee Group Food Purchases - Refer to the Employee Group Meals section in the District's *Travel Regulations and Procedures* on the District's Financial Services University.
- Gift Cards purchased with Local School Activity Funds-Refer to *Local School Accounting Standard Operating Procedures*.

Certain vendors, per the State contract with Bank of America, may be restricted from use. Though the purchase is allowable per the District procedures, the procurement card should not be used. The most common examples are membership organizations, such as country clubs and golf courses, and medical services and health practitioners. An alternative method of payment should be made for these purchases.

School Use and Posting Instructions

All school staff procurement card information is to be kept in the procurement card file in the Bookkeeper's office. All statements, invoices, and receipts are kept with the school's financial records. All school procurement card packages, as described in the *Local School Accounting Standard Operating Procedures*, are subject to review by Internal Compliance, or designee, and should be maintained in good order at all times. School procurement card packages are maintained with the school's annual financial records for six (6) years.

Purchases Made by School Staff

Over the Counter Purchases

1. The school staff signs out the procurement card from the cardholder or Procurement Card Manager (usually the School Bookkeeper) by submitting a pre-approved *Purchase Requisition/Local School Check Request* (FS-381). The card pin number is needed to make point of sale (over the counter) purchases at chip enabled card terminals. The school staff is responsible for keeping purchases within the preapproved amounts listed on the FS-381. The school staff should take their District badge with them to make the purchase as some vendors may require identification.
2. The school staff will provide a completed *Sales and Use Tax Certificate of Exemption* (ST-5).
3. The staff member returns the itemized receipt(s) and the procurement card promptly to the cardholder or Procurement Card Manager (School Bookkeeper). The cardholder or Procurement Card Manager (School Bookkeeper) should have the staff update the FS-381 with the actual purchase price and complete the procurement "check in" section for return of the card.
4. The Procurement Card Manager or card holder should not accept the card if an itemized receipt is not attached.
5. If the receipt has been lost and a duplicate cannot be obtained *Lost Receipt Affidavit* (FS-419) must be completed. All original FS-381 forms and itemized receipts should be forwarded by the cardholder to the school's Procurement Card Manager (School Bookkeeper).

6. The Procurement Card Manager (School Bookkeeper) will retain completed FS-381 forms and itemized receipts in order to enter the purchase information in the eCobb Procurement Card System.

Mail, Telephone and Online Purchases

1. The school staff signs out the procurement card from the cardholder or Procurement Card Manager (usually the School Bookkeeper) by submitting a pre-approved *Purchase Requisition/Local School Check Request* (FS-381). The user is responsible for keeping purchases within the preapproved amounts listed on the FS-381.
2. The school staff will provide the vendor with their name, procurement cardholder name, card number, and card expiration date and school address. Purchases are required to be delivered to the school. **When entering the order online, the billing address must match exactly the address lines on the Bank of America Statement for the card.** If not, the card may be declined. No deliveries can be made to the warehouse or personal address. For example:
Department or School Location
Street Address
City, State, Zip Code
3. The school staff notifies the vendor that the purchase may be exempt from state and local sales tax. The vendor may request a *Sales and Use Tax Certificate of Exemption* (ST-5) be emailed/faxed to them.
4. The school staff verifies the purchase price includes sales tax exemption, shipping, assembly and installation charges.
5. The school staff will request any discounts available to CCSD.
6. The school staff prints out the on-line order confirmation, email confirmation, and/or request to receive a fax/email confirmation of purchase (receipt of purchase). If confirmation is not received, staff should contact vendor for order status.
7. The school staff returns the procurement card and documentation (invoice and/or order confirmation) promptly to the cardholder or Procurement Card Manager (School Bookkeeper). If necessary, the cardholder may have the school staff update the FS-381 with the actual purchase price and complete the procurement "check in" section for return of the card. The cardholder or Procurement Card Manager (School Bookkeeper) should not accept the card if an internet online, email, or fax confirmation is not attached. All original FS-381's and attached order confirmations are forwarded by the cardholder to the school's Procurement Card Manager (School Bookkeeper).
8. When items are received, the school staff provides the packing list, if available, and any additional documentation to the Procurement Card Manager (School Bookkeeper).

9. The Procurement Card Manager (School Bookkeeper) retains all original FS-381's, confirmations, packing lists, and any additional documentation in order to enter the information into the ePCard Posting software.

Online Vendor Purchases with Shopping Carts

When placing online vendor purchases with shopping carts:

1. The school staff completes an FS-381, Purchase Requisition/Local School Check request and provides a copy of the shopping cart to the Principal/Administrator/Department Head for review prior to placing the order.
2. Once pre-approval is obtained, the order is placed. The school staff prints out the on-line order confirmation, email confirmation, and/or request to receive a fax/email confirmation of purchase (receipt of purchase). If confirmation is not received, staff should contact vendor for order status.
3. The procurement card package should contain the FS-381 indicating pre-approval of the order, the order confirmation and the shopping cart.

School Posting Procedures

All cardholders submit their original FS-381 forms, original procurement card receipts and bank purchasing card statements to the Procurement Card Manager (School Bookkeeper).

I. File Organization

The School Bookkeeper should set up a Procurement Card Management file consisting of the recommended following file folders:

1. Open Transactions Folder
 - Includes all FS-381 forms indicating outstanding and unreturned procurement cards.
 - Includes all completed procurement card packages not posted to the ePCard Posting software.
2. Procurement Card Monthly Files
 - Includes monthly Bank of America statement, copy of Cobb County procurement card monthly invoice, which includes all corresponding FS-381's with original receipts and supporting documentation and packing slips.

II. Weekly

Procurement card transactions are downloaded by Bank of America daily and include all transactions posted through the previous business day. Procurement card postings are to be entered by 5 pm each school or business day. Do not post any charges after 5 pm due to financial nightly processing.

School procurement card managers (School Bookkeepers) may post daily as transactions are downloaded. **All transactions should be posted by Friday each week to assist schools with monitoring county allotment budgets, including grant funds.**

III. *Monthly*

When each Bank of America bank purchasing card statement is received, the statement should be signed by the cardholder indicating they have reviewed the charges.

At the time the Bank of America bank purchasing card statement is received, all charges/credits for that billing period should have been posted. An email will be sent from Financial Services stating all charges have been downloaded by Bank of America. After all transactions have been posted, an invoice can be printed. The School Bookkeeper will print an invoice from the CCSD portal-ePCard Posting software.

If all charges/credits are not posted, a listing of all non-posted charges will appear. An invoice will not be available to print until all transactions are posted. The totals on the Bank of America statement and the CCSD invoice should be the same.

If the totals do not match, contact the Procurement Card Specialist in Accounting Services at 770-426-3517.

The monthly CCSD invoice is to be reviewed and signed by the School Principal.

A local school check is written for the amount stated on the CCSD invoice.

- The note line of the check indicates the check is for local procurement card charges for the school agency. For example: Pcard-Exx
- The invoice number will be the procurement card billing period. For example: Invoice 8225.

The school check is forwarded to the Cash Specialist in Accounting Services on or prior to the due date communicated in an email from Financial Services.

The school disbursement package for the local school check should consist of:

- Local School check stub
- Fully completed and approved *Purchase Requisition/Local School Check Request* (FS-381) payable to the District
- Corresponding Cobb County School District procurement card monthly invoice **with the School Principal's approving signature.**

Any questions concerning posting of procurement card charges should be directed to the Accounting Services Procurement Card Specialist.

Any questions concerning the posting to appropriate Local School Accounting Chart of Accounts should be directed to your assigned School Financial Specialist in Internal Compliance.

Central Office Use and Posting Procedures

Purchases Made by Central Office Staff

Over the Counter Purchases

1. Central Office staff (user) obtains approval to use the procurement card from the Procurement Cardholder or designated Card Manager (usually Central Office keyer) so the transaction may be recorded on the *Procurement Card Activity Log* (FS-101). The card pin number is needed to make point of sale (over the counter) purchases at chip enabled card terminals. The user is responsible for keeping purchases within the assigned budget amounts.
2. Central Office staff should take their District badge with them to make the purchase as some vendors may require identification. Central Office staff will provide a completed *Sales and Use Tax Certificate of Exemption* (ST-5).
3. Central Office staff will return the procurement card and itemized receipt(s) promptly to the Procurement Card Manager (department keyer) to attach to the *Procurement Card Activity Log* (FS-101).
4. The Procurement Card Manager should not accept the card if an itemized receipt is not attached.
5. If the receipt has been lost and a duplicate cannot be obtained *Lost Receipt Affidavit* (FS-419) must be completed.
6. The Procurement Card Manager (department keyer) will complete the Activity Log and attach all receipts in order to enter the purchase information in the ePCard Posting software.

Mail, Telephone and Internet Purchases

1. Central Office staff (user) obtains approval to use the procurement card from the Cardholder or designated Card Manager (usually Central Office keyer) so the transaction may be recorded on the *Procurement Card Activity Log* (FS-101). The user is responsible for keeping purchases within the assigned budget amounts.
2. Central Office staff will provide the vendor with their name, procurement cardholder name, card number, and card expiration date and department address. Purchases are required to be delivered to the department. **When entering the order online, the billing address must match exactly the address lines on the Bank of America Statement for the card.** If not, the card may be declined. No deliveries can be made to the warehouse or personal address. For example:

Department or School Location
Street Address

City, State, Zip Code

3. Central Office staff notifies the vendor that purchases may be exempt from state and local sales tax. The vendor may request a *Sales and Use Tax Certificate of Exemption* (ST-5) be emailed/faxed to them.
4. Central Office staff will verify the purchase price includes sales tax exemption, shipping, assembly, and installation charges.
5. Central Office staff will request any discounts available to CCSD.
6. Central Office staff prints out the on-line order confirmation, email confirmation, and/or request to receive a fax/email confirmation of purchase (receipt of purchase). If confirmation is not received, staff should contact vendor for order status.
7. Central Office staff returns the procurement card and documentation (invoice and/or order confirmation) promptly to the Procurement Card Manager (department keyer). The Procurement Card Manager (department keyer) will complete the *Procurement Card Activity Log* (FS-101) and attach receipts in order to enter the purchase information in the procurement card system.
8. If receipt has been lost and a duplicate cannot be obtained, Form FS-419, *Lost Receipt Affidavit*, must be completed.
9. Once the item(s) are received, the packing slip, if provided, may be forwarded to the Procurement Card Manager (department keyer).

Central Office Posting Procedures

All cardholders submit original procurement card receipts and bank purchasing card statements to the Procurement Card Manager (department keyer). Please direct all questions concerning the ePCard Posting software to the Procurement Card Specialist in Accounting Services.

I. *File Organization*

The Procurement Card Manager (department keyer) will set up a Procurement Management file consisting of the following:

1. Completed and signed *Procurement Card Activity Log* (FS-101)
2. CCSD signed procurement card monthly invoice
3. Bank of America purchasing card monthly statement
4. All receipts/invoices
5. Packing slip(s), if provided

II. *Weekly*

Procurement card transactions are downloaded by Bank of America daily and include all transactions posted through the previous business day. Procurement card postings should

be entered by 5 pm each school or business day. Do not post any charges after 5 pm due to financial nightly processing.

Procurement Card Managers (usually Central Office department keyers) may post daily as transactions are downloaded, **but all transactions should be posted by Friday each week.**

III. *Monthly*

When each Bank of America bank purchasing card statement is received, the statement should be signed by the cardholder indicating they have reviewed the charges.

At the time the Bank of America bank purchasing card statement is received, all expenses for that billing period should have been posted. An email will be sent from Financial Services stating all charges have been downloaded by Bank of America. If all expenses are not posted, a listing of all non-posted charges will appear. In addition, the Procurement Card Specialist will notify you of outstanding charges not posted.

All procurement card documentation is submitted to the Procurement Card Specialist on a monthly basis by the date indicated in the Accounting Services email. Any questions concerning posting of procurement card charges should be directed to the Procurement Card Specialist.

Potential Procurement Card Posting Issues

Posting Errors

If any charges are posted to an incorrect county charge code, email the Accounting Services Procurement Card Specialist and provide the following information concerning the details of the posting:

- Date of the charge
- Vendor
- Amount of the charge
- Incorrect complete county charge code (Fund-Agency-Org-Activity-Object-Reporting Cat)
- Correct complete county charge code

Discrepancies and Disputes

If the amount recorded on the *Procurement Card Activity Log* (FS-101), or the *Purchase Requisition/Local School Check Request* (FS-381), differs from the invoice/receipt (excluding shipping cost), contact the vendor to make the correction as soon as possible. If the amount referenced on the Activity Log or Purchase Requisition is incorrect, the correction should be made on the form.

Bookkeepers and Central Office Keyers and Staff have the right to dispute a procurement card charge if they have not received the products or were charged an incorrect amount. Bookkeepers and Central Office Keyers and Staff are required to work with the vendor for a resolution.

A Bank of America Procurement Card Dispute Form is available on the Financial Services Online Form Bank under Accounting. This form should only be completed and submitted to Bank of America when the charge is not going to be corrected or credited by the vendor. The discrepancy should be posted on the Activity Log or Purchase Requisition to ensure proper correction is received.

Disputed or incorrect charges are posted to the ePCard Posting software even if the transaction is placed in dispute. When the dispute is resolved or a credit issued, the same charge code should be used as when the charge was posted.

Returned Purchases

If you determine the material is defective or incorrect, notify the vendor the item needs to be returned. Maintain all copies of correspondence and comply with the vendor's return instructions to ensure a credit will be issued to the card. If the vendor is local, return item to the store and request a credit. Note that the goods have been returned on the original *Purchase Requisition/Local School Check Request* (FS-381) or the *Activity Log* (FS-101). Ensure the credit appears on the next statement.

Additional Information

Procurement Card Management Contacts

Questions concerning statements, receipts, posting, payments, invoices, reports, limit changes, etc.

Procurement Card Specialist – Peggy McClure-Greenough – 770-426-3517
Accounting Manager – Colette Turner – 770-514-3861
Director, Accounting Services – Jan Hendrix – 770-420-4904

Inadvertent use of the procurement card for unauthorized purposes

Procurement Card Specialist – Peggy.Mcclure-Greenough@cobbk12.org
Auditing and Assurance Manager – Suzanne.Hatfield@cobbk12.org

Issuing, Canceling, and Change of Address

Procurement Services, Lorri.Latif@cobbk12.org-770-426-3365

Lost Procurement Card

Notify in the following order:

1. Bank of America Global Card Service–1-888-449-2273 if in US;
Outside of the United States, call collect– 1-602-379-8753.
2. Procurement Services, Lorri.Latif@cobbk12.org- 770-426-3365
3. Accounting Services, Peggy.McClure-Greenough@cobbk12.org– 770-426-3517

Available Card Balance

To check current procurement card available credit via the Bank:

1. Call Bank of America's Global Card Service - 1-888-449-2273
2. Please note this is a recording, have the following information available when calling.
 - Full procurement card number
 - Zip code from billing statement

Forgotten PIN

Accessed via the Bank of America secure Online PIN Check website: baml.com/PINCheck
You must remember your initial USERID to access your PIN number.

Financial Services University Website Location

<http://www.cobbk12.org/centraloffice/finance/university/>

Refer to Financial Services University internet site when you have questions concerning the procurement card system. Information regarding the proper use of the procurement card is also available on this site, as well as, the *Local School Accounting Standard Operating Procedures*, the *Purchasing Regulations* and the *Travel Regulations and Procedures*.

Accounting Services Intranet Blog Location

<http://support.cobbk12.org/finance/accounting.aspx>

Procurement Card Forms

The following forms are available on Financial Services Intranet Site Form Bank Accounting (<http://support.cobbk12.org/formbank/accounting/>) :

- FS-101 - Procurement Card Activity Log
- FS-409 - Request for Increase in Limit Authorization
- FS-419 - Procurement Card Lost Receipt/Invoice Affidavit
Procurement Card Dispute Form
- ST-5 - Sales Tax Certificate of Exemption

The following form is available on Procurement Services Department Forms:

- FS-410 - Procurement Card Request/Cancellation

The following form is available on Financial Services Intranet Site Form Bank Local School Accounting (<http://support.cobbk12.org/formbank/localschoolaccounting/>):

- FS-381 - Purchase Requisition/Local School Check Request



CITY COUNCIL AGENDA ITEM

SUBJECT: DISCUSSION ON BUDGET AMENDMENTS

☐ ORDINANCE ☐ POLICY ☐ STATUS REPORT
☐ DISCUSSION ONLY ☐ RESOLUTION ☒ OTHER

Date Submitted: 09/14/2018

Work Session: 09/17/2018

SUBMITTED BY: City Manager Michael Harris

PURPOSE:

HISTORY:

FACTS AND ISSUES:

OPTIONS:

RECOMMENDED ACTION:



CITY COUNCIL AGENDA ITEM

SUBJECT: ESTABLISHMENT OF STONECREST YOUTH COUNCIL

☐ ORDINANCE ☐ POLICY ☐ STATUS REPORT
☐ DISCUSSION ONLY ☐ RESOLUTION ☒ OTHER

Date Submitted: 09/14/2018

Work Session: 09/17/2018

SUBMITTED BY: City Manager Michael Harris

PURPOSE:

HISTORY:

FACTS AND ISSUES:

OPTIONS:

RECOMMENDED ACTION: