
**DOUGLAS COUNTY ADMINISTRATIVE
POLICIES AND PROCEDURES**

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SUBJECT: PROCUREMENT & PURCHASING POLICY

I. PURPOSE

The purpose of this policy is to define the practices and procedures governing the procurement and purchase of supplies, materials, equipment and services, including construction and capital improvements for County use, and to relate the policies and principles to applicable provisions of Nevada Revised Statutes (NRS) Chapter 332 (Purchasing: Local Governments) and Chapter 338 (Public Works). This Procurement Policy is compliant with Title 2 of the Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

II. PROCUREMENT/PURCHASING POLICY AND PROCEDURES

A. APPLICATION

1. This policy shall apply to every expenditure of public funds irrespective of their source, including state and federal assistance funds. Nothing in this policy shall prevent the County, or any governmental body or political subdivision from complying with the terms and conditions of any grant, gift, bequest, or cooperative agreement.
2. When the procurement involves the expenditure of federal assistance or contract funds, the procurement shall be conducted in accordance with any applicable mandatory federal law and regulation that is not reflected in this policy. When this policy does not specifically address a procurement issue, the issue may be resolved in accordance with the applicable sections of NRS Chapter 332, NRS Chapter 338, and any other applicable Nevada laws and Douglas County policies.

B. STANDARDS OF CONDUCT

1. No officer, employee or agent of the County shall participate in the selection, award and administration of contracts on behalf of Douglas County if such participation would arise in a conflict of interest. Such a conflict of interest would arise when the employee, officer or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties

- indicated herein has a financial interest or other interest in or a tangible personal benefit from an individual or entity considered for contract;
2. The officers, employees, and agents of the County may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.
 3. Employees, officers or agents of the County that are found to be in violation of the article(s) above will be held accountable. Disciplinary actions may include any or all of the following: termination of employment, removing the appointed officer from the office, dissolving the relationship between the County and agent.

C. APPROVAL LIMITS

1. Applies to total purchases per vendor per fiscal year.

Approval Limit	Authorizing Official	Process
Up to \$10,000	Department Head/ Elected Official (or designee)	Submit to Finance
>\$10,000 and <\$50,001	County Manager	Submit to IRC
>\$50,000	Board of County Commissioners	Submit to IRC and then BOCC (or Regional Transportation Committee as authorized under Nevada law for transportation-related projects).

2. Each Department Head or Elected Official may delegate their authority to others on their staff through submission of the Department Authorization Form to the Finance Department.

D. PURCHASE ORDERS

A purchase order is an administrative document by which the County makes a purchase. Douglas County requires purchase orders for certain purchases to ensure compliance with budget, state procurement statutes, and federal grant agreements and regulations. Prior to signature, the approver of the purchase order is required to review the purchase order request to ensure that the item has been budgeted and is within budget, is in accordance with local government purchasing requirements in NRS 332 and 338, and is in accordance with applicable federal grant agreements and regulations.

Purchases for \$10,000 or more

1. County purchase orders are required for purchases of \$10,000 or more. A purchase order must be issued prior to ordering the items or services being purchased. These purchase orders must be approved by either the Comptroller or the County Manager. This approval is documented by the approver's signature on the purchase order.
2. Contracts or task orders formally approved by the Board of Commissioners do

not require purchase orders, but a purchase order may be issued if requested.

Purchases under \$10,000

1. Purchase orders are not required for purchases under \$10,000; however, a purchase order may be issued if required by a vendor.
2. Individual departments may choose to set up their own purchase order/requisition process for purchases under \$10,000. The process must be pre-approved by the Finance Department. These purchase orders may be approved and signed by the Department Head or designee.

E. CONTRACTS

1. Douglas County will utilize contracts for purchases of goods, services, and public works valued at \$10,000 or more.
 - a. The District Attorney's office has created standard contracts that may be used by departments.
 - b. A vendor provided contract may be used upon approval by the District Attorney's Office, however, normally the County's standard contract should be used with a vendor-provided proposal used as an attachment to specify the scope of work or goods to be provided.
2. Prior to signature, contracts will be reviewed and approved by the District Attorney's Office, Comptroller, and Human Resources to ensure legal and risk management provisions are adequate.
3. Contracts and task orders over \$50,000 (cumulative purchases per year) will go to the Board of Commissioners for approval or signature, while contracts and task orders under \$50,000 may go to the Board of Commissioners or may be signed by the County Manager or designee. Contracts within the Department Head's authority may be signed at the Department level but must be submitted with the purchase requisition.

F. GENERAL METHODS OF PROCUREMENT

Douglas County will use the following methods of procurement for non-federal grant purchases. Federal grant purchases will also be subject to these methods of procurements, but may also have additional requirements subject to the additional Federal grant purchase policies and procedures addressed separately in this section. When Federal requirements conflict with State or County purchasing policies and procedures, the Federal requirements will prevail.

1. Goods and services purchases - NRS Chapter 332
 - a. Under \$50,000 annually- no solicitation/bidding requirement

These purchases require departments to perform reasonable due diligence to purchase for the best price. Due diligence should include informal price quotations from at least two suppliers, if available. Documentation of due diligence and price quotations shall be compiled by departments and submitted as part of the applicable purchase approval process.
 - b. \$50,000 - \$100,000 annually- contract solicitation requirement

These purchases require that departments issue a written contract solicitation that meets the requirements of NRS 332.043. The issuing department should consult with the Comptroller and District Attorney's Office regarding the contents of the solicitation to ensure legal compliance. As required by NRS 332.063(2), the contract shall be award on the basis of price, considering the minimum responding offeror requirements prescribed in the solicitation. Contracts valued over \$50,000 require Board of Commissioner approval.

- c. Over \$100,000 annually- formal advertisement requirement

These purchases require formal advertising of the contract and/or invitation to bid in accordance with NRS 332.065. The issuing department should consult with the Comptroller and District Attorney's Office regarding the contents of advertisement to ensure legal compliance. Contracts are awarded by the Board of Commissioners to the lowest responsive and responsible bidder. The Board of Commissioners may also reject all bids received.
 - d. Exceptions to informal or formal bidding requirements

There are a number of exceptions to informal and formal bidding requirements in NRS 332.112-332.195; including, but not limited to: professional services; computer hardware and software, systems of communications, sole source, equipment/services that are available pursuant to a vendor agreement with the State of Nevada General Services Administration or another federal government agency located within or outside the State of Nevada, or equipment/services offered by a vendor pursuant to a solicitation issued by another governmental entity. The Comptroller, in consultation with the District Attorney's Office, can assist departments to determine if a procurement of goods or services qualifies under an exception.
2. Public Works purchases- NRS Chapter 338
 - a. Definition of a public work- NRS 338.010

Public works include any project for new construction, repair or reconstruction of a project financed in whole or in part from public money for: public buildings, jails and prisons, public roads, public highways, public streets and alley, public utilities, publically owned water mains and sewers, public parks and playgrounds, public convention facilities, and all other publically owned works and property. If there is a question whether a project qualifies as a "public work" under Nevada law, the department shall consult with the District Attorney's Office.
 - b. County may perform work under \$100,000 - NRS 338.1442(2)

The County may elect to perform its own work on a public works project under \$100,000 subject to the requirements of NRS 338.1446.
 - c. Requirements for awarding a public works contract to a third-party contractor
 - i. *Estimated Contract Value of 25,000 or less -NRS 383.13862*

The County may award a contract after soliciting a bid from at least one licensed contractor.

- ii. *Estimated Contract Value of 25,000 to \$100,000- NRS 338.13862*
The County may award a contract to the lowest responsive and responsible bidder after soliciting a bid from at least three licensed contractors. Contracts valued over \$50,000 require approval by the Board of Commissioners.
 - iii. *Estimated Contract Value of \$100,000 and above - NRS 338.1585*
The County must formally advertise and bid a project valued at \$100,000 or more, with the Board of Commissioners formally awarding the contract to the lowest responsive and responsible bidder or the best bid (best bid defined under NRS 338.1389 for contracts over \$250,000).
 - iv. *Construction manager at risk- NRS 338.1685 to 338.16995*
The County may utilize the construction manager at risk method by following the requirements in NRS 338.1685 to 338.16995.
 - v. *Design-Build- NRS 338.1711 to 338.173*
The County may utilize the design-build construction method by following the requirements in NRS 338.1711 to 338.173.
- d. Disabled Veteran's Preference:
In accordance with NRS 338.1384- 338.13847, preferences of 5% will be given for local businesses owned and operated by veterans with service-connected disabilities.
- e. Prevailing wage: In accordance with NRS 338.080, state prevailing wage is applicable to public works projects valued in excess of the exemption amount established by law.

G. FEDERAL METHODS OF PROCUREMENT

Douglas County will use the following methods of procurement when making purchases that involve any level of federal funding. These methods of procurement work in conjunction with the General Methods of Procurement, but when there is a conflict between the two methods, the Federal Methods of Procurements will be followed.

1. Purchase methods

a. Micropurchase- Less than \$10,000

- i. Micropurchases are purchases of supplies or services less than the threshold set by the Federal Office of Management and Budget (OMB). The threshold as of July 1, 2020 is \$10,000 and may be changed from time-to-time by the Office of Management and Budget (OMB). If it is a construction project involving federal funding, the Davis- Bacon threshold for prevailing wage is applicable.
- ii. The County must distribute micropurchases equally among qualified suppliers to the extent practical. This does not prohibit the County from

using the lowest cost supplier.

iii. Micropurchases may be awarded without soliciting bids if the price is considered reasonable.

b. Small purchase procedures - \$10,000 to \$250,000

i. Small purchase procedures are simple and informal procurement standards for securing services, supplies, or other property that don't cost more than the Simplified Acquisition Threshold (\$250,000 as of July 1, 2020)

ii. Price or rate quotations must be obtained from an adequate number of qualified sources, which is defined as no less than 2 sources capable of completing the contract

c. Sealed bids - \$250,000 or more

i. Sealed bid procedures are formal procurement standards for securing services, supplies, or other property that cost more than the Simplified Acquisition Threshold (\$250,000 as of July 1, 2020). Price or rate quotations must be obtained from an adequate number of qualified sources.

ii. This is the preferred method for construction if:

1. A complete, adequate, and realistic specification is available.

2. Two or more responsible bidders are willing and able to compete.

3. The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally based on price.

iii. The invitation to bid will be publically advertised and bids must be solicited from an adequate number of know suppliers with sufficient time to respond to the bid.

iv. The invitation to bid will include specifications and attachments for a bidder to respond.

v. All bids will be publically opened at the time and place in the invitation.

vi. A written contract for a fixed price will be made to the lowest responsible bidder. The contract will be approved by the Board of Commissioners.

vii. All bids may be rejected for a sound, documented reason.

d. Competitive proposals - \$250,000 or more

i. Competitive proposals are required when more than one source submits an offer for either a fixed price or a cost-reimbursement type contract.

ii. Requests for proposals must be publicized and identify all evaluation factors and their relative importance.

iii. Proposals must be solicited from an adequate number of qualified sources, which is defined as no less than two (2) sources capable of

- completing the contract.
- iv. The County must have a written method for conducting technical evaluations of the proposals and for selecting recipients.
- v. Contracts must be awarded to the most responsive firm whose proposal is most advantageous to the program.
- vi. The County may use competitive proposal procedures for qualifications-based procurement of architectural/engineering services, with the most qualified applicant being selected subject to negotiation of fair and reasonable compensation.
- e. Non-competitive proposals
 - i. Non-competitive proposals involve procurement from only one source when at least one of the following circumstances apply:
 1. Item is available only from a single source.
 2. Public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation.
 3. The Federal Awarding Agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the County.
 4. After solicitation of a number of sources, competition is determined inadequate.
- 2. Contract cost and price and provisions
 - a. The County must perform a cost analysis for every procurement action in excess of the Simplified Acquisition Threshold, including contract modifications. The County must make independent estimates before receiving bids or proposals.
 - b. The County must negotiate profit as a separate element of the price for each contract where there is no price competition.
 - c. Costs or prices based on estimated costs for contracts are allowable only to the extent that costs incurred or cost estimates included in negotiated prices would be allowable under 2 CFR 200 Subpart E - Cost Principles.
 - d. Cost plus a percentage of costs and percentage of construction cost methods of contracting must not be used.
 - e. The County's contract must contain the applicable provisions described in Appendix II to 2 CFR 200 - Contract Provisions for non-Federal Entity Contracts under Federal Awards.
- 3. Bonding requirements

For construction or facility improvement contracts, the County should require the following bonding:

 - a. A bid guarantee from each bidder equivalent to 5% of the bid price. The bid guarantee must consist of a firm commitment, such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as

- may be required within the time specified.
- b. A performance bond on the part of the contractor for 100% of the contract price.
 - c. A payment bond on the part of the contractor for 100% of the contract price.
4. Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms.
- a. The County must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.
 - b. Affirmative action steps:
 - i. Placing qualified small and minority businesses and women's business enterprises on solicitation lists.
 - ii. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources.
 - iii. Dividing total requirement, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises.
 - iv. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises.
 - v. Using the services and assistance, as appropriate, of such organization of the Small Business Administration and the Minority Business Development Agency of the Department of Commerce, and;
 - vi. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative action steps in 1 through 5.
5. Prevailing Wage
- a. If there is a construction project in excess of the Davis-Bacon threshold (\$2,000 as of July 1, 2020) involving federal funding, federal prevailing wage is applicable. If state prevailing wage is also applicable, the higher of state prevailing wage or federal prevailing wage will be used for each job.
6. Procurement of recovered materials
- The County complies with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act by:
- a. Procuring items designated (by EPA in 40 CFR part 247) that contain the highest percentage of recovered materials practical, consistent with maintaining a satisfactory level of competition, where the purchase price exceeds \$10,000 or the value of the quantity acquired the prior fiscal year exceed \$10,000.
 - b. Procuring solid waste management services in a manner that maximizes energy and resource recovery.
 - c. Establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guideline.
7. Miscellaneous Requirements and Procedures

- a. The County will take all necessary measures to avoid the acquisition of unnecessary or duplicative items;
 - b. Consideration will be given to consolidating or breaking out procurements to obtain a more economical purchase;
 - c. The County will enter, when deems applicable by the governing body, into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services.
 - d. The County will give consideration to purchase Federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.
 - e. The County will only award contracts to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance and financial and technical resources.
 - f. In compliance with 2 CFR Part 180, the County is prohibited from contracting with or making subawards under covered transactions to parties that are debarred or suspended or otherwise excluded from or ineligible for participation in Federal assistance programs or activities . Buyers must actively attempt to verify that a vendor is not debarred, suspended or otherwise excluded from or ineligible for participation in Federal assistance programs or activities. This verification may be accomplished by (1) Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA) and available at [https:// www. sam.gov/portal/ public/ SAM /](https://www.sam.gov/portal/public/SAM/), (2) collecting a certificate from the entity, or (3) adding a clause or condition to the covered transaction with that entity.
 - g. The County will maintain records sufficient to detail the history of procurement. These records will include, but are not limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.
 - h. The County may use time and materials type contract only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract means a contract whose cost to a non-Federal entity is the sum of the actual cost of materials and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses and profit.
 - i. The County will exercise its best administrative practice and sound business judgement when settling contractual and administrative issues arising out of procurements.
8. Competition
- a. The County will conduct all procurement transactions in a manner providing full and open competition. Contractors that develop or draft specifications,

requirements, statements of work or invitations for bid or requests for proposals will be excluded from competing for procurements for the county. Some of the situations considered to be restrictive of competition include, but are not limited to:

- i.* Placing unreasonable requirements of firms in order for them to qualify to do business;
 - ii.* Requiring unnecessary experience and excessive bonding;
 - iii.* Noncompetitive pricing practices between firms or between affiliated companies;
 - iv.* Noncompetitive contracts to consultants that are on retainer contracts;
 - v.* Organizational conflicts of interests;
 - vi.* Specifying a brand name product instead of allowing an equal product to be offered and describing the performance or other relevant requirements of the procurement; and
 - vii.* Any arbitrary action in the procurement process.
- b. The County will conduct procurements of goods and services for federal grant expenditures in a manner that prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of its bids or proposals, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference. Nothing in this section preempts state and local licensing laws. When contracting for architectural and engineering (A&E) services, geographic location may be a selection criterion provided its application leaves and appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.
- c. Solicitations will incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description will not, in competitive procurements, contain features that unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, will set forth those minimum essential characteristics and standards to which it must conform it is to satisfy its intended use. Detailed product specifications shall be avoided if at all possible. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand-name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand that must be met by offers must be clearly state; and identify all requirements that the offerors must fulfill and all other factors to be used in evaluating bids or proposals.
- d. The County ensures that all prequalified lists or persons, firm or products that are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. The County shall not preclude potential bidders from qualifying during the solicitation

period.

H. INSURANCE REQUIREMENTS

Unless authorized by County's Risk Management Department, Certificates of Insurance and Endorsement forms are required for all quotes, bids, RFPs, and Contracts awarded by County, as well as all services procured with a Purchase Order. Risk Management shall be consulted to recommend insurance limits and coverage required prior to the release of a solicitation or Purchase Order. County staff are responsible for ensuring that the proper insurance coverage is in place prior to the execution of a contract or a purchase order. Proof of insurance should be submitted with the purchase requisition or contract to Finance.

1. Douglas County generally requires insurance in all instances in which a contractor will:
 - a. Repair, install, service, maintain, or construct County property or facilities.
 - b. Provide consulting services.
 - c. Deliver goods and supplies to County.
Haul waste or other items from County property or facilities.
2. If there is a deviation from the County's standard insurance requirements, it must be approved by Risk Management prior to finalizing the contract or purchase.
3. Vendors/Contractors are required to maintain all requisite insurance for the duration required by the Contract or Purchase Order and must ensure that current, satisfactory Certificates of Insurance and Endorsement forms are on file with County. Failure to furnish such evidence may be considered contractor default.
4. Unless otherwise approved by Risk Management, minimum insurance policy and endorsement requirements are:
 - a. Commercial General Liability. Insurance written on a per occurrence basis with limits not less than \$1,000,000, for bodily injury and property damage including coverage for contractual liability, personal injury, independent contractors, property in the Vendor's care, custody, or control, ongoing and products and completed operations.
 - b. Commercial Automobile Liability. Insurance written on a per accident/occurrence basis with a single limit of liability for \$1,000,000 for bodily injury and property damage. Said policy shall include coverage for any auto, owned, non- owned, leased and hired cars.
 - c. Workers' Compensation. Insurance policy as required by the Labor Code or legally self-insured pursuant to Labor Code section 3700 et seq. along with employer's liability limits of \$1,000,000.
 - d. Insurance limits should be reviewed on an individual basis for professional service contracts greater than \$100,000 and capital improvement or public works projects that are subject to competitive bidding per legislation.
 - e. Professional liability insurance: Contractors that are party to professional services contracts less than \$100,000 are required to provide evidence of

professional liability coverage of not less than one million (\$1,000,000).

III. RESPONSIBILITY FOR REVIEW

The Comptroller shall review this policy as needed or at least once every five (5) years.

APPENDIX A

BID/CONTRACT FORMS

Bid and contract forms are available from the Purchasing Division for use by the using department.

These forms have been reviewed and approved by the District Attorney's office. Their use substantially reduces the time needed by that office to legally review pending awards.

The Board of County Commissioners has directed that, except for unusual circumstances, these standard form contracts should be used for all County contracting activities.

These forms are available in hard copy, on diskette, via e-mail and the Douglas County server. To obtain the forms via the server, use Windows Explorer, and find and click on the server drive named **Public on '1fp-va (Q:)**, then click on **Contract Forms** and the forms are contained in the following folders. If you do not have the **Q:** drive, do the following: open Windows Internet Explorer. In the address bar, type <http://1fp-va/public> and hit the ENTER key. Then click the **Contract Forms** folder and the forms are contained in the following folders.

FOLDERS:

Adv	Forms for advertising bids in the newspapers
Disposal	Forms for advertising and selling surplus County personal property
ProfSvc	Forms for professional service contracts. Both a long form and a short form are available, depending on dollar value and complexity of the services.
PubWorks	Forms for public works contracts divided into separate folders depending on the estimated dollar value of the project.
over 100k	For projects over \$100,000
25k-100k	For projects between \$25,000 and \$100,000
0-25k	For projects between \$0 and \$25,000
Exhibits	For projects over \$20,000
RFP's	Forms for use with requests for proposals (RFP) for supplies and services
SupSvc	Forms for use with sealed bids for supplies and services.

APPENDIX B

Department “Requests” for Purchase Order Procedures

This is a manual to provide departments with an overview of how to enter “Requests”, “Department Approvals” and “Create Requisitions” for PO’s.

1. Financial Main Menu #50

2. Work with Requests # 2

To add a request enter command F6

Enter Requesting Fund/Dept

The next screen is where you enter the information regarding the vendor and

Purchase. See attached of highlighted fields that are required to complete the Request.

All fields must be right adjusted—which is the (+) key above the enter key on the 10key side of the keyboard.

If the item you are purchasing is Capital Outlay, please DO NOT change the Fixed Asset to a “Y”.

Enter the vendor #-If you do not know the vendor #, you may enter the command F4 that will bring up a table of the vendor file.

(Any line that has a “+” at the end has a table behind it that you will be able to pick whatever information that pertains to that line.)

Enter the description of the line item you are purchasing. If you need more lines for the description you may enter the command F20 for more space but you CAN NOT do this until you have completed the required fields on the request. (The fields will be highlighted on the request form if you have not completed all applicable lines on the request) After entering the additional description-You must command F20 to complete the update of the description you have entered on the second screen.

Quantity is self explanatory - Unit of Measure is commonly “EA” but if you need a different unit of measure, this is a promptable table –use F4.

Date needed by is self-explanatory

Requesting Employee- would be whoever is creating the request. This is also promptable and if you are not in the table you may add yourself with a F6.

G/L Account Number-complete as required

If you have a Project/Sub-Project account number, please enter as required.

The Ship Via-is a promptable table and can be accessed by the command F4 (it may also be left blank as it is not a required field.

The Ship to Code—is your department number that you used on the first screen to create the request.

Freight Terms—is a promptable table and can be accessed by the command F4(it may also be left blank as it is not a required field)

Purchase Terms—same as freight terms

Taxable Item—is “N” please leave as “N”

1099 Item—is “N” please leave as “N”

EXCEPTIONS TO THE RULE

If you have more than one G/L account for the expenditure, you will need to split the account by this procedure.

1. You must actually create two items for the request. After completing the first item of the request with the GL account number and have entered through the process, and the description field is blank, you may enter the new description and the new GL account number. This will create two requests with the appropriate GL account numbers to the vendor.
2. If you are over budget-YOU MUST ENTER THROUGH TWO SCREENS- you will know the request is complete when the description is blank.

ALL THE COMMAND KEYS ARE LISTED ON THE BOTTOM OF THE SCREEN

WORK WITH DEPARTMENTAL APPROVALS

THIS WILL ACTUALLY CREATE THE PO IN THE COMPTROLLER'S OFFICE

1. Enter the Fund/Dept of the request-enter. Your request will appear. You must approve this request by keying a number 7 on the line of the request. “Your Request is fully approved” will appear on the bottom left hand side.
2. The FINAL step is to “Create the Requisition”. Using the command 8 - You may leave this screen alone as it is defaulted with the correct information. You must enter through this screen and command F20 to submit the Update.

EXCEPTION—If you have more than one request per vendor- please change the field “Create one PO” to “N” when you create the requisition.

APPENDIX C

PURCHASE ORDERS

Purchase Order is a four part form issued by the Comptroller's Office at the time an order is placed with a vendor or contractor.

1. Purchase requests are on line to users under the Financial Main Menu #50. Follow the procedures to create the request which will in turn create the Requisition and allow the Comptroller's Office to create the Purchase Order.
2. After the Purchase Order is printed, it is signed by an authorized individual in the requesting department.
3. The white copy is to be mailed to the vendor for confirmation of the project or purchase and contains the terms and conditions of the purchase on the reverse side.
4. The green copy of the Purchase Order is the Comptroller's authorization to pay the invoice. The "Date Received" and "Received By" are completed by the person actually receiving the items. The individual with signature authority for the account is to check the "Complete" box and the "By" line. Payment will not be processed until the Comptroller's Office receives the signed green copy or a signed xerographic copy if a partial payment needs to be paid. Attach the original invoice to the green copy or xerographic copy and forward to the Comptroller's Office for payment to the vendor.
5. The pink copy will stay in the Comptroller's Office and is used for auditing purpose.
6. The blue copy is the used for numeric control.

PURCHASING CARD PROGRAM

AUGUST 2009

DOUGLAS COUNTY PURCHASING CARD PROGRAM MANUAL

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1. INTRODUCTION

Welcome to the Bank of America Purchasing Card Program. This program is designed to help better manage low-dollar purchases and brings many benefits to you, Douglas County and your vendors.

The success of the Purchasing Card Program and its continuing use depends on your participation and cooperation. Please be sure to read and follow the program guidelines as specified within this manual.

1.1 What is the Purchasing Card?

The Purchasing Card is a MasterCard credit card issued by Bank of America. It is a fast, flexible new purchasing tool which offers an alternative to the existing purchasing processes and provides an extremely efficient and effective method for purchasing and paying for small dollar items with individual purchase limits and a monthly total expenditure as assigned to each cardholder (automatically renewed each month). The card is to be used for official purchases of goods and services.

The MasterCard Purchasing Card will enable you to purchase non-restricted commodities and services, by telephone or in person, directly from the vendors.

The MasterCard Purchasing Card will be issued in the employee's name and have the Douglas County Logo clearly indicated on the card.

The Purchasing Card program brings many benefits to...

Cardholders - You will be able to obtain supplies directly from your vendors without using a purchase order. This streamlines the purchasing process and can help improve turnaround time on receipt of your order. It significantly reduces the workload and processing costs related to the purchase and payment of supplies.

Douglas County - The Purchasing Card program provides a cost-efficient, alternative method for purchasing low-dollar supplies. Built-in card features make the program easy to control and manage and reduces processing costs at all levels by reducing the number of requisitions, purchase orders, invoices and checks. The Purchasing Card enables all departments to focus on higher value added activities.

Vendors - The Purchasing Card will be welcomed by vendors who accept MASTERCARD. When they accept the card for business purchases, vendors need not send invoices to Douglas County, and they will receive payment directly from Bank of America within 48 hours.

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2. PARTIES INVOLVED

Card Issuer - Bank of America's services include issuing MasterCard Purchasing Cards to Douglas County employees, providing electronic transaction authorizations, and billing Douglas County for all purchases made on the cards.

Douglas County - Arranges with the card issuer, Bank of America, to have Purchasing Cards issued to approved employees and agrees to accept liability for the employees' use of the cards.

Department Head - Douglas County official who must approve employee's request for a Purchasing Card, assign Departmental Liaison, designate default accounting code for purchases on the Purchasing Card, and submit application to the Purchasing Card Administrator. Department Head approval delegates transaction authority to the Cardholder.

Departmental Liaison - An employee in each department designated by the Department Head to be responsible for reviewing transactions of individual Cardholders to make sure the transactions are legitimate business expenses and are classified appropriately.

Purchasing Card Administrators - The central Administrators located in the Douglas County's Purchasing Department and Comptroller's Office who coordinate the Purchasing Card program for Douglas County and act as Douglas County's intermediaries in correspondence with the card issuer.

Cardholder - An employee of Douglas County who is approved by his/her Department Head to use the Purchasing Card to execute purchase transactions on behalf of Douglas County

Vendor - The merchant from whom a Cardholder is making a purchase.

3. CARDHOLDER ELIGIBILITY

Criteria to receive a Purchasing Card is as follows:

- Applicant must be an employee of Douglas County
- His/her Department Head must approve applicant's request for a Purchasing Card.
- Applicant must be assigned a Departmental Liaison selected by his/her Department Head.
- Employee must attend a training session before he/she may be issued a Purchasing Card.
- Each individual Cardholder must sign the receipt section of the Cardholder Agreement (Attachment 3) in the presence of the Purchasing Card Administrator.

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4. KEY CARDHOLDER RESPONSIBILITIES

CARDHOLDER RESPONSIBILITIES

The Cardholder must use the Purchasing Card for legitimate business purposes only. The Purchasing Card may not be used for cash and other categories as included in the Listing of Blocked Vendors (Attachment 2). Misuse of the card will subject Cardholder to disciplinary action in accordance with Douglas County Policies and Procedures relating to disciplinary action and termination for cause. The Cardholder must:

- Ensure the Purchasing Card is used for legitimate business purposes only.
- Maintain the Purchasing Card in a secure location at all times.
- Not allow other individuals to use their Purchasing Card.
- Use the card ONLY for individual purchases, not recurring/automatic charges that allow the vendor to use your card number repeatedly without your permission for each charge, such as monthly rentals, etc.
- Adhere to the purchase limits and restrictions of the Purchasing Card and ensure the total transaction amount of any single transaction does not exceed the authorized threshold.
- Not renew publication subscriptions more than once per fiscal year.
- Obtain and reconcile all sales slips, register receipts, and/or Purchasing Card slips to Bank of America's Cardholder statement and provide it to Departmental Liaison for reconciliation, approval and allocation of transactions.
- Notify Departmental Liaison if the default accounting code should be changed on an individual transaction.
- Attempt to resolve disputes or billing errors directly with the vendor and notify Bank of America if the dispute or billing error is not satisfactorily resolved by faxing Bank of America the required Dispute Form (Attachment 2).
- Ensure that an appropriate credit for the reported disputed item or billing error appears on a subsequent Cardholder statement.
- Not accept cash in lieu of a credit to the Purchasing Card account.
- Identifying and notifying Departmental Liaison of transactions that require the submission of use tax to the Department of Revenue.
- Immediately report a lost or stolen card to Bank of America at 1-800-538-8788 (24 hours a day, 365 days a year).
- Immediately notify Departmental Liaison of a lost or stolen Purchasing Card at the first opportunity during normal business hours.
- Return the Purchasing Card to Departmental Liaison upon terminating employment with Douglas County or transferring Departments within Douglas County
- If a vendor does not accept MasterCard, contact the Departmental Liaison.
- Report erroneous and emergency transaction needs to the Departmental Liaison during normal business hours.

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5. DEPARTMENTAL LIAISON RESPONSIBILITIES

Each Department Head must designate one or more Departmental Liaisons for his/her department. The Department Head will assign a Departmental Liaison for each Purchasing Card application approved for his/her employees. The Departmental Liaison must receive training before any employees in the department may receive a Purchasing Card.

Responsibilities include:

- Reviewing vendor receipts attached to the Bank of America Cardholder statements.
- Assure that cards are not used to charge recurring/automatic rentals or fees.
- Assure that publication subscriptions are not renewed more than once per fiscal year.
- Retaining all Cardholder charge slips and receipts for audit.
- Reviewing Cardholder transactions on the monthly Department report distributed by the Purchasing Card Administrator.
- Submitting one (1) voucher to Comptroller's Office for payment on a monthly basis. The voucher (VR) should include all receipts associated with charges on the statement.
- Sending voucher to the Comptroller's Office by the first Thursday following the statement date. Payment is due 21 days after statement date.
- Paying all charges due on the statement.
- Requesting the Purchasing Card Administrator to change default accounting codes for individual transactions by updating default accounting codes on the monthly Department reports in advance of the monthly cut-off date established by the Purchasing Card Administrator.
- Resolving any disputes with vendor and/or Bank of America not resolved by Cardholder.
- Notifying Purchasing Card Administrator in 3 to 5 days of any unresolved disputes, noting the reason for dispute.
- Identifying and notifying Purchasing Card Administrator of transactions, which require the submission of use, tax to the Department of Revenue.
- Notifying Purchasing Card Administrator of lost or stolen cards.
- Requesting Purchasing Card Administrator to cancel a Cardholder's card (e.g. terminated employees, transferring departments, and loss of purchasing card privileges) as approved by Department Head.
- Collecting canceled cards from Cardholders and forwarding to Purchasing Card Administrator.
- Notifying the Purchasing Card Administrator of Cardholder request(s) to have Bank of America set up a vendor to accept MasterCard.
- Assisting Cardholders with erroneous declines and emergency transactions.

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6. PURCHASING CARD ADMINISTRATOR RESPONSIBILITIES

The Purchasing Office will assign a Purchasing Card Administrator to be responsible for the over-all Purchasing Card program. Responsibilities include:

- Douglas County liaison with Bank of America.
- Utilizing SmartData Software from Bank of America.
- Reviewing Department approved applications for completeness of required information.
- Submitting completed application to Bank of America and receiving Purchasing Card from Bank of America.
- Training Departmental Liaisons before releasing Purchasing Cards.
- Training Cardholder before releasing Purchasing Card.
- Having Cardholder sign Cardholder Agreement (Attachment 3), signifying agreement with the terms of the Purchasing Card program.
- Handling disputed charges/discrepancies not resolved by Cardholder or Departmental Liaison.
- Initiating change of default accounting codes upon request of Department Liaisons as approved by their Department Head.
- Securing revoked Purchasing Cards and submitting information to Bank of America.
- Receiving and reviewing Bank of America bill.
- Distributing monthly reports to Departmental Liaisons and notifying Departmental Liaisons of cut-off date for approvals and default code changes.
- Making accruals for transactions that require the submission of use tax to the Department of Revenue.
- Processing electronic upload of bill to accounting.
- Preparing bill for payment and submitting to Accounting for ACH payment.
- Reconciling Bank of America's bill to Bank of America's electronic file and to the transaction totals posted to Douglas County's accounting system.
- Reviewing usage of Purchasing Card data for appropriateness.
- Ensuring that lost stolen cards have been blocked by Bank of America.
- Forwarding vendor set up requests to Bank of America.
- Assisting the Departmental Liaison with erroneous declines and emergency transactions.

6.1 Requirements For Receiving a Purchasing Card

Before receiving a Purchasing Card, you are required to sign the Douglas County Purchasing Card Cardholder Agreement (Attachment 3). By signing this agreement, you indicate that you understand the intent of the program, and will comply with all guidelines of this Manual as well as Douglas County Policies and Procedures relating to the expenditure of Douglas County funds.

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6.2 *Purchasing Card Maintenance and Closure*

All contact with Bank of America for card set up, maintenance and closure (except for reporting lost or stolen cards) will be handled by the Purchasing Card Administrator who is located in the Purchasing Department.

The Purchasing Card Administrator is required to close an account if a Cardholder: (a) transfers to a different department, (b) moves to a new job in which a Purchasing Card is not required, (c) terminates employment or (d) for any of the following reasons which will also subject Cardholder to disciplinary action in accordance with Douglas County Policies and Procedures relating to disciplinary action and termination for cause:

- The Purchasing Card is used for personal or unauthorized purposes.
- The Purchasing Card is used to purchase alcoholic beverages or any substance, material, or service which violates policy, law or regulation pertaining to Douglas County
- The Cardholder allows the card to be used by another individual.
- The Cardholder splits a purchase to circumvent the limitations of the Purchasing Card.
- The Cardholder uses another Cardholder's card to circumvent the purchase limit assigned to either Cardholder or the limitations of the Purchasing Card.
- The Cardholder fails to provide Departmental Liaison with required receipts.
- The Cardholder fails to provide, when requested, information about any specific purchase.
- The Cardholder does not adhere to all of the Purchasing Card policies and procedures.

A request for closing a Cardholder account will be submitted to Bank of America by the Purchasing Card Administrator. ***If your Purchasing Card account is closed for any reason, you should return your credit card to your Departmental Liaison immediately.***

6.3 *Purchasing Card Use*

The card works just like your personal credit card, except Douglas County pays all charges in full. It is to be used only for the purchase of small dollar items. The card is NOT to be used for recurring/automatic charges such as monthly rentals or fees, etc. Douglas County spending parameters for each Purchasing Card issued are set at a specific amount per transaction with a maximum spending of set at a specific amount per month per card. Douglas County will adjust limits as determined by demonstrated need.

Douglas County requires that certain types of vendors be blocked from Purchasing Card use. Among these are entertainment and cash transactions. Please refer to the listing in the back of this manual for the types of vendors at which the Purchasing Card cannot be used (See Attachment 1). Transactions will be blocked at the point-of-sale level.

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6.4 *Purchasing Card/Account Number Security and Storage*

Cardholders should always treat the Douglas County Purchasing Card with at least the same level of care as one does their own personal credit cards. The card should be maintained in a secure location and the card account number should be carefully guarded. The only person entitled to use the card is the person whose name appears on the face of the card. The card may not be lent to another person for any reason.

The Departmental Liaison assigned to each Purchasing Card will maintain the Cardholder's vendor receipts/packing slips/charge slips. The Purchasing Card Administrator located in the Douglas County Purchasing Department and Comptroller's Office will maintain all other documentation concerning the Purchasing Card program. This documentation includes, but is not limited to, applications, Cardholder Agreements, agency-billing statements, reconciliation of accounting statements, SmartData programs, and copies of transmittals and correspondence with Bank of America.

6.5 *Cardholder Liability*

The Purchasing Card is a corporate charge card and will not affect your personal credit. It is your responsibility to ensure that the card is used within stated guidelines of this Manual. Failure to comply with program guidelines may result in permanent revocation of the card, notification of the situation to management, and disciplinary action in accordance with Douglas County Policies and Procedures relating to disciplinary action and termination for cause.

6.6 *Lost, Misplaced or Stolen Purchasing Cards*

Report any lost or stolen Purchasing Card immediately to Bank of America toll-free at 1-800-538-8788. Bank of America representatives is available to assist you 24 hours a day, 365 days a year. Be sure to notify your Department Liaison about the lost or stolen card at the first opportunity during normal business hours.

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6.7 *Completing a Purchasing Card Transaction*

Follow these general guidelines when using your card or account number to make a purchase:

- Determine if the intended supply purchase is non-recurring and within spending and vendor guidelines.
- For face to face transactions provide the vendor with your Purchasing Card or for mail, fax, telephone and Internet orders give the vendor your account number and expiration date.
- Ask the vendor for any appropriate or previous discounts given to the County.
- Obtain a copy of the charge slip, sales receipt and packing slips and reconcile to the Bank of America Cardholder statement.
For mail, telephone, fax and Internet orders, advise the supplier the delivery will be rejected unless the charge slip, sales receipt and packing slip all accompany the delivery.
- Provide Cardholder statement with attached receipts to Departmental Liaison.
- If order is by mail, telephone, Internet or fax, provide Departmental Liaison with a copy of the order blank or description of the order and maintain a transaction log (sample attached).
- Notify Departmental Liaison of alternate accounting code for purchase to be charged if different than the default accounting code assigned to the Purchasing Card.

6.8 *Erroneous Declines*

There may be certain situations when a vendor receives a decline message when processing your Purchasing Card transaction. If you do not know the reason for the decline, contact Bank of America at 1-800-538-8788 for an explanation. If the decline was in error, the Cardholder should immediately contact the Purchasing Card Administrator for assistance. If purchase is being made outside of normal business hours, the employee must find an alternate payment method or terminate the purchase and contact the Purchasing Card Administrator during normal hours.

6.9 *Emergency Transactions*

Emergency transactions over your authorized limit may not be handled with the Purchasing Card. For any transaction, which does not meet the spending controls, assigned to the card, the Cardholder must contact the Purchasing Office for assistance.

6.10 *Credits*

The vendor should issue a credit to your card account for any item that they have agreed to accept for return. This credit will appear on a subsequent statement. ***Under no circumstances should you accept cash in lieu of a credit to the Purchasing Card account.***

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6.11 *Disputes & Billing Errors*

You should always attempt to resolve any disputes or billing errors directly with the vendor. In most cases, the vendor will issue a credit to the card account. If an agreement cannot be reached with the vendor, you should contact Bank of America at 1-800-538-8788. Bank of America may request you to mail or fax to 1-800-253-5846 a signed Dispute Form to document the reason for the dispute. The Bank of America Dispute Form is included as an attachment to this manual (Attachment 2).

Nearly all issues can be resolved using this process. If you are unable to obtain an acceptable resolution, the Cardholder must contact the Departmental Liaison for assistance. The total amount billed by Bank of America will be charged to the individual departmental accounts and credits for disputed transactions will be posted to departmental accounts when credit appears on the Bank of America billing.

6.12 *Sales and Use Tax*

The Nevada Revised Statutes have granted Douglas County sales/use tax exempt status. Direct purchases of tangible personal property made by Douglas County are exempt from sales/use tax. Therefore, do not agree to pay sales/use tax.

The County's tax exempt ID # is embossed on the face of the card. If a vendor requests verification of the County's exempt status at the time of purchase or when setting up an account, you must provide a copy of the letter from the State of Nevada Department of Taxation, dated November 5, 1997, copy enclosed.

6.13 *Vendor Participation*

If a vendor frequently used by Douglas County employees does not accept the MasterCard card, Douglas County will assist in recruiting the vendor to take the necessary steps to begin acceptance of the card. Cardholders should contact the Departmental Liaison when encountering vendors who do not accept the card.

6.14 *Audit Assistance*

Your Departmental Liaison and the Purchasing Card Administrator will perform periodic audits of your compliance with the guidelines of the Purchasing Card program, Douglas County policies and procedures relating to the expenditure of Douglas County funds as well as Cardholder statements and other required documentation.

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7. Customer Service

Bank of America Customer Service is available 24 hours a day, 365 days a year at 1-800-538-8788 for:

- Reporting a lost or stolen card
- Disputes or billing errors
- Account information

For all other questions or issues, please contact the Departmental Liaison.

APPENDIX E

FEMA REIMBURSABLE EXPENSES

Approved by BOCC 5/21/2020

PURPOSE:

To establish guidelines for purchases that may be FEMA reimbursable due to the COVID-19 pandemic.

To define FEMA reimbursable expenses.

To assure that Douglas County follows the most restrictive of our local, state, or federal purchasing procedures to ensure that all reimbursable expenses are purchases at the most reasonable costs. All expenses related to the COVID-19 pandemic must show proper due diligence to be eligible for reimbursement.

POLICY:

This amendment to the Douglas County Purchasing Policy shall outline the requirements needed for expenses, related to the COVID-19 pandemic, to be reimbursable under the FEMA guidelines.

All expenses related to the COVID-19 pandemic need to meet the following guidelines to be included for reimbursement under the FEMA Emergency Plan:

- i. Purchases less than \$5,000 – approved at Department level. Do not require a contract. A Purchase Order and at least 3 informal quotes are required. Note that this is a change from the County’s normal purchasing process where a PO under \$5,000 and quotes are not required.
- ii. Purchases between \$5,000 and \$10,000 – approved by CFO. Do not require a contract. A Purchase Order and at least 3 informal quotes are required. Note that this is a change from the County’s normal purchasing process where a PO under \$10,000 and quotes are not required.
- iii. Purchases \$10,000 - \$49,999 – approved by IRC. **Require a contract** for the purposes of COVID-19 Federal reimbursement and evidence of at least 3 formal quotes. Note that this is a change from the County’s normal purchasing process where a contract for purchases between \$10,000 - \$49,999 is only recommended.
- iv. Purchases over \$50,000 – approved by BOCC. Require a contract and evidence of at least 3 formal quotes and bids.

SOLE SOURCE: Even if we are eligible to purchase from a Sole Source, we still need to have a contract in place.

What do I need for a Sole Source?

1. A memo explaining why the purchase can only be made with one vendor
2. A contract

CONTRACTS: Contract clauses cannot restrict access from review from FEMA. It would be unusual for a contract to contain this language, but it is important to be on the lookout for such a clause.

Contracts can't be based on costs plus percentage. If we can't calculate the cost when the contract is written, it probably violates this.

DEFINITIONS:

FEMA REIMBURSABLE EXPENSE:

- i. Expenses related to COVID-19 to reduce the spread of the virus.
- ii. Expenses related to COVID-19 that would not have otherwise been incurred by the County (were it not for the pandemic)

Please do not code anything to the COVID-19 project code that is necessary for the normal operations of county business. For example, if you typically order supplies but you need to order a larger amount of supplies than usual, do not code the usual amount of supplies to the COVID-19 project. Only code the **additional supplies** to the project number.

REASONABLE COSTS:

Reasonable costs shall be defined as the best price found for an item that encompasses the due diligence described above in the Policy section.

ATTACHMENT 1

LISTING OF BLOCKED VENDORS

4011	Railroads
4111	Local/Suburban Commuter Passenger Transportation, Including Ferries
4411	Steamship/Cruise Lines
4829	Wire Transfer - Money Orders
6010	Financial Institutions - Manual Cash Disbursements
6011	Financial Institutions - Automated Cash Disbursements
6012	Financial Institutions - Merchandise & Services.
6051	Non-Financial Institutions -- Foreign Currency, Money Orders (not wire transfer), and Travelers Cheques
6211	Security Brokers/Dealers
6300	Insurance Sales & Underwriting
6381	Insurance Premiums
6399	Insurance (Not Elsewhere Classified)
6611	Overpayments
6760	Savings Bonds
7012	Timeshares
7273	Dating and Escort Services
7276	Tax Preparation Service
7277	Debt, Marriage, Personal Counseling Service
7297	Massage Parlors
7298	Health and Beauty Spas
8651	Organizations, Political
8661	Organizations, Religious
9211	Court Costs including Alimony and Child Support
9222	Fines
9223	Bail and Bond Payments
9311	Tax Payments
5309	Duty Free Stores
5681	Furriers and Fur Shops
5698	Wig and Toupee
5921	Package Stores, Beer, Wine, Liquor
5932	Antique Shops—Sales, Repairs and Restoration Services
5933	Pawn Shops
5937	Antique Reproduction Stores
5960	Direct Marketing—Insurance services
5963	Door-to-Door Sales
5971	Art Dealers and galleries
5972	Stamp and Coin Stores Philatelic and Numismatic
5993	Cigar Stores and Stands
7995	Betting (Including Lottery Tickets, Casino Gaming Chips, Off-track Betting & Wagers)

Group VI - International

ATTACHMENT 2

Authorized by:
Cardholder Signature:

Bank of America

Phone 1-800-538-8788
Svcs

Fax 1-800-253-5846

Attn: Commercial Card

Cardholder Statement of Disputed Item

Business Name: _____
Cardholder Name: _____
Cardholder Account Number: _____

Statement Date	Transaction Date	Merchant Name/Description
Amount	Posting Date	Reference Number

Check the description most appropriate to your dispute. If you have any questions, contact Bank of America at 1-800-538-8788.

- _____ 1. **Alteration of Amount:**
The amount of the sales draft has been altered from \$ _____ to \$ _____ .
(Please include copy of sales draft)
- _____ 2. **Unauthorized Mail or Phone Order:**
I certify the charge listed above was not authorized by me or any person authorized by me to use this account. I have not ordered merchandise by phone or mail, or received goods and services as represented above.
- _____ 3. **Cardholder Dispute:**
I did participate in the above transaction, however, I dispute the entire charge, or a portion, in the amount of \$ _____ because: _____

- _____ 4. **Credit Not Received:**
The merchant has issued me a credit slip for the transaction listed above; however, the credit has not posted to my account. The date on the voucher is between 30 and 90 days old. (Please include a copy of the credit voucher.)
- _____ 5. **Imprinting of Multiple Slips:**
The above transaction represents multiple billing to my account. I only authorized one charge from this merchant for \$ _____. I am still in possession of my card.
- _____ 6. **Merchandise Not Received:**
My account has been charged for the above transaction, but I have not received this Merchandise. I have contacted the merchant.
- _____ 7. **Merchandise Not Received:**
My account has been charged for the above transaction, but I have since contacted this merchant and canceled the order. I will refuse delivery should the merchandise still be sent.
- _____ 8. **Merchandise Returned:**
My account has been charged for the transaction listed above, but the merchandise has been returned. Provide a description of the circumstances. (Please include postal receipt if applicable.)
- _____ 9. **Inadequate Description/Unrecognized Charge:**
I do not recognize this charge, Please supply a copy of the sales draft for my review.
- _____ 10. **I am no longer disputing this charge.**