# Putting the Kabash on P-Cards: Will the World Stop Spinning?

Ticket in the door:

- Please take a Participant Guide and answer the three essential questions on page 1
- Do not move on to pages 2 & 3

# Putting the Kabash on P-Cards: Will the World Stop Spinning?

Jason Galitsky – Coordinator, Special Projects/Title I; aka P-Card Kabasher

4/1/2026
11:10 am – 12:00 pm

Purchasing
PURCHASING CARD
OFFICIAL USE ONLY
TAX ID#
VISA

# Gauge the Room

1. Who in here has a P-Card?
2. For those who have one, do you hate using your P-Card?
3. Who in here works for an organization who does not allow P-Card purchases with federal education funds?

# Rationale/History

- P-Card usage had spun out of control
- The go-to for almost any purchase was Amazon.com
  - Approved vendors were not being considered – discounts were not being utilized
- Monthly P-Card reconciliations were a mess – school bookkeepers were charging everything to Title I accounts and not intently reviewing reconciliation reports
- Due to at least a one-month lag in posting to general ledger, finding issues was delayed
  - End-of-year closeout was a nightmare

# Purchase Card Program Weaknesses

Audits of agency purchase card programs conducted by the Government Accountability Office (GAO) and agency inspectors general (IGs) through FY2011 attracted congressional attention with their revelations of abusive purchases made by government employees. Among the many cases of abuse cited by auditors were a Department of Agriculture (USDA) employee who, over a period of six years, used her purchase card to funnel $642,000 to her boyfriend; a Forest Service employee who charged $31,342 to his purchase card for personal items, including Sony

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*Bank Customer Service*, at https://smartpay.gsa.gov/content/contact#sa598.

[22] U.S. Office of Management and Budget, *Management's Responsibility for Internal Control*, Circular A-123, at https://obamawhitehouse.archives.gov/omb/circulars_a123_rev.

[23] Risk management generally refers to efforts to reduce or eliminate payment delinquencies, charge card misuse, fraud, and other forms of waste and abuse.

PlayStations, cameras, and jewelry; and a Coast Guard cardholder who used his purchase card to buy a beer brewing kit—and then brewed alcohol while on duty.[24] Congress held several hearings to address purchase card misuse and the underlying internal control weaknesses that auditors said allowed it to occur.[25] The following section examines the weaknesses identified in audit reports published between 2002 and 2011, which highlight the issues that led to the passage of the Charge Card Act.[26]

## Ineffective Transaction Review and Approval Processes

One of the primary safeguards against improper use of government purchase cards is the review and approval of cardholder transactions by someone other than the cardholder. As noted, purchase card AOs are usually responsible for reviewing the cardholder's monthly statement. Given that the AO is often the only person other than the cardholder to assess the validity of a purchase before payment is made to the purchase card vendor, the review and approval process is considered one of the most critical components of an agency's purchase card control environment. Steven Kutz, GAO's Managing Director of Forensic Audits and Special Investigations, stated in testimony before the Senate,

> Basic fraud prevention concepts and our previous audits of purchase card programs have shown that opportunities for fraud and abuse arise if cardholders know that their purchases are not being properly reviewed.[27]

Despite the importance of the AO's role in preventing and detecting improper purchases, some agencies failed to ensure that cardholder statements were carefully reviewed prior to their approval. At the Department of Education, auditors estimated that 37% of monthly cardholder statements they reviewed had not been approved by the AO.[28] GAO also estimated that nearly one of every six purchase card transactions government-wide had not been properly authorized.[29]

# The Announcement: 11/11/2022

Just a bit past Galitsky's one-year SCPS anniversary, he made sure everybody hated him:

PCards with Federal Funds

GJ

Galitsky, Jason J.

To Centeno Martinez, Victoria C.; Collins, Jacoba B.; Donohue, Shannon N.; Dupre, Pamela J.; Earsley, Karen D.; Gomez, Elyssa; Hardy, Sheryl A.; Harrison, Deborah A.; Hester, Michele M.; Hooks, Tammy S.; Hurley, Barbara A.; Kamel, Ehab S.; **+27 others**

Cc Colon, Nilsa I.; Engle, Teresa L.; Joralemon, Laura M.; Antmann, John S.; Avellino, Joseph A.; Barone, Amy L.; Coleman, Mia L.; Fuller Jr, Adrian K.; Gard-Harrold, Ryan C.; Harshman, Paul L.; Joyner-Cunningham, Leslie C.; Kubis, James C.; **+10 others**

Reply | Reply All | Forward

Fri 11/11/2022 2:41 PM

Good afternoon friends,

As you are more than aware, purchasing with federal funds is way more complicated than using general funds. Way more complicated. Due to the nature of how meticulous we must be in the procurement process (quotes, locked prices, an approval chain, tracking in PeopleSoft), we will only permit PCard purchases as an absolute last resort. Using Amazon has become a little too commonplace when we do have approved vendors we can use who accept purchase orders. The other federal programs administrators and Finance department leadership are in agreement that PCards pose too many risks when used with federal funds. If purchasing food for parent and family engagement events, rather than Wal-Mart or Sam's Club, Red Apple Dining should be able to meet the same need. They will provide an estimate if informed of what is requested, and that estimate is nearly always the same amount for which we are invoiced. That process is a simple reclass and done.

I understand this may come as an inconvenience due to PCard orders being quicker and easier, though we have run into way too many situations where risk versus reward leaned way too much into the risk column 😬

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# The Reaction:

Galitsky might as well have told the school bookkeepers that their grandkids were ugly – that's how popular the change was

Common complaints:

- "This is more expensive than at Amazon"
- "I can't find this anywhere but Amazon"
- "Purchase orders take soooooooo long"
- "I don't know what vendor to use"
- "We are going to spend so much more time searching for approved vendors than just using the P-Card"

# General Ledger 2021-2022

2021-2022 Title I, Part A projects had 25,820 rows of transactions posted to general ledger

- *2,395 Warehouse transactions - $93,164.32
- 131 unique purchase orders - $782,429.19
- 127 P-Card transactions – $154,009.90
- 26 PrintSolutions orders - $63.30
- 0 Red Apple Dining orders - $0.00

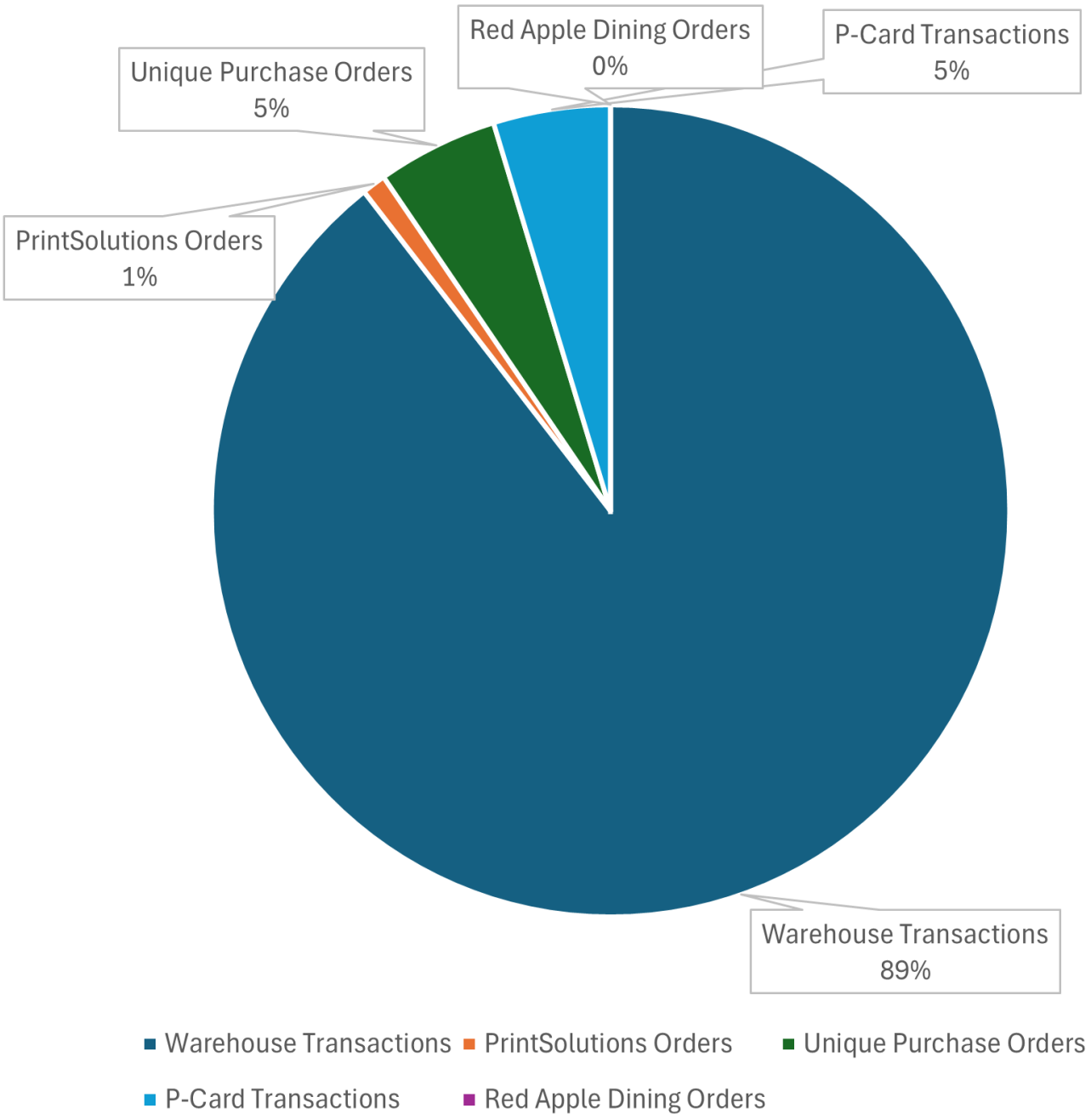
- * Title I schools all received hefty (late) roll forward allocations in 5100 510 this school year

# General Ledger 2025-2026

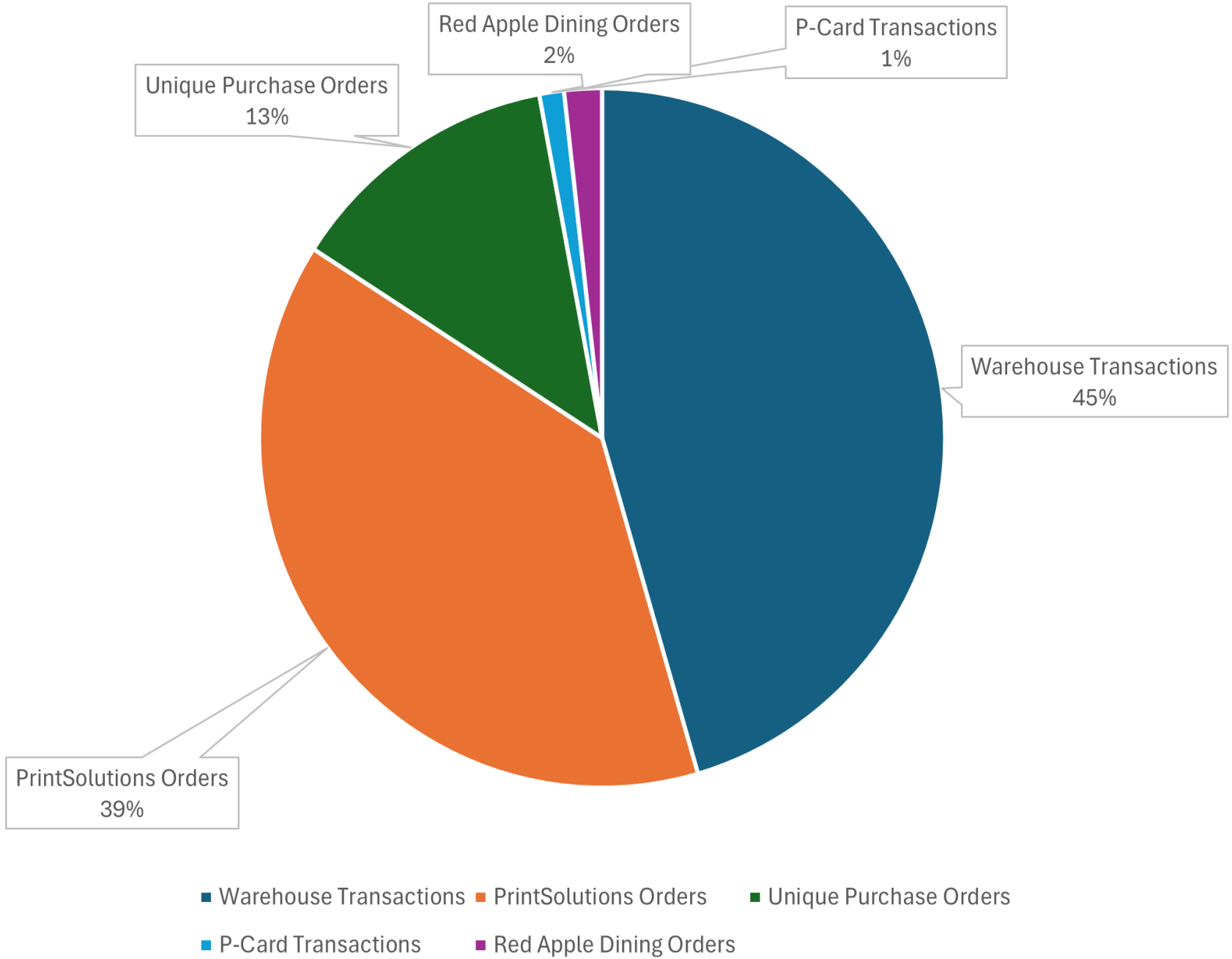
As of 3/24/2026, Title I, Part A projects have 9,742 rows of transactions posted to general ledger

- 666 Warehouse transactions - $39,185.31 (72.19% ↓)
- 565 PrintSolutions orders - $8,022.44 (2,073.08 % ↑)
- 190 unique purchase orders - $808,012.25 (45.03 % ↑)
- 23 Red Apple Dining orders - $5,422.00 (22,900% ↑)
- 17 P-Card transactions – all travel related (hotel or airfare) - $25,288.79 (86.61% ↓)

# 2021-2022 Title I Purchase Breakdown by Type



# 2025-2026 Title I Purchase Breakdown by Type



# So What's the Big Deal? Why Hate on P-Cards so Much?

On page #2 of your participant guide, take 2 minutes and circle all of the safeguards which do not ***typically*** exist when placing orders with P-Cards

*No* *Yes* *Maybe*

| | | | | |
|---|---|---|---|---|
| District purchasing terms & conditions | Federal procurement terms & conditions | Some type of purchase request form | Vendor details included in general ledger | Workflow approval process in finance/ purchasing system |
| Quote with price lock for specified timeframe, i.e. 30 days | Description of what was purchased in general ledger | A requisition in the finance/purchasing system | A signed agreement, depending on the price | Awareness of the aggregate spend to-date with the vendor |
| Ability to see where purchase is in approval chain | Guarantee that when the purchase is made the price has not changed since approval | Verification that correct account strips were charged | Review and approval by somebody other than P-Card holder | Acceptance of tax-exempt status |
| Quick reconciliation/ posting to general ledger | A clear order number to match to an invoice | Benefits of bid discounts or other discounts agreed upon by vendor | Known customer service contacts w/vendor | Invoices which can easily be searched/found in finance/purchasing system |

# So What's the Big Deal? Why Hate on P-Cards so Much?

General Ledger postings omit very important details:

| Year | Period | Source | Source2 | Fund | Function | Cost Ctr | Account | Program | Line Descr | | Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2026 | 6 | GAP | AP | 400 | 6400 | 0041 | 4333 | 2610 | PCard Transactions | | $2,035.80 |
| 2026 | 4 | GAP | AP | 400 | 6400 | 9224 | 4730 | 2613 | PCard Transactions | | $375.00 |
| 2026 | 4 | GAP | AP | 400 | 6300 | 9702 | 4333 | 2611 | PCard Transactions | | $2,017.15 |
| 2026 | 4 | GAP | AP | 400 | 6400 | 9702 | 4333 | 2618 | PCard Transactions | | $765.08 |
| 2026 | 9 | GAP | AP | 400 | 6400 | 0201 | 4333 | 2610 | PCard Transactions | | $1,350.00 |
| 2026 | 7 | GAP | AP | 400 | 5100 | 9702 | 4333 | 2618 | PCard Transactions | | -$160.03 |
| 2026 | 7 | GAP | AP | 400 | 6300 | 9702 | 4333 | 2611 | PCard Transactions | | $6,015.85 |
| 2026 | 7 | GAP | AP | 400 | 6400 | 9702 | 4333 | 2618 | PCard Transactions | | $995.06 |
| 2026 | 5 | GAP | AP | 400 | 6400 | 9702 | 4333 | 2610 | PCard Transactions | | $30.08 |
| 2026 | 5 | GAP | AP | 400 | 6400 | 9702 | 4333 | 2611 | PCard Transactions | | $586.67 |
| 2026 | 5 | GAP | AP | 400 | 6400 | 9702 | 4333 | 2618 | PCard Transactions | | $2,955.81 |
| 2026 | 8 | GAP | AP | 400 | 6400 | 9702 | 4333 | 2617 | PCard Transactions | | $598.60 |
| 2026 | 8 | GAP | AP | 400 | 6400 | 9702 | 4333 | 2618 | PCard Transactions | | $1,141.94 |
| 2026 | 5 | GAP | AP | 400 | 6400 | 0091 | 4333 | 2610 | PCard Transactions | | $546.97 |
| 2026 | 5 | GAP | AP | 400 | 6400 | 0141 | 4333 | 2610 | PCard Transactions | | $1,311.06 |
| 2026 | 5 | GAP | AP | 400 | 6400 | 0331 | 4333 | 2610 | PCard Transactions | | $427.96 |
| 2026 | 6 | GAP | AP | 400 | 6300 | 9702 | 4333 | 2611 | PCard Transactions | | $4,295.79 |
| **Total** | | | | | | | | | | **17** | **$25,288.79** |

# So What's the Big Deal? Why Hate on P-Cards so Much?

General Ledger postings omit very important details:

| Ref | Journal ID | Date | Posted | Long Des | Supplier | Name | Invoice | Date3 | PO No. |
|---|---|---|---|---|---|---|---|---|---|
| 01810144 | AP00980617 | 12/11/2025 | 12/12/2025 | AP Accrual | ******6227 | BOA NA VISA CARD SERVICES | VISA20251130_001 | 11/30/2025 | |
| 01805959 | AP00977339 | 10/16/2025 | 10/17/2025 | AP Accrual | ******6227 | BOA NA VISA CARD SERVICES | VISA20250930_001 | 9/30/2025 | |
| 01805959 | AP00977339 | 10/16/2025 | 10/17/2025 | AP Accrual | ******6227 | BOA NA VISA CARD SERVICES | VISA20250930_001 | 9/30/2025 | |
| 01805959 | AP00977339 | 10/16/2025 | 10/17/2025 | AP Accrual | ******6227 | BOA NA VISA CARD SERVICES | VISA20250930_001 | 9/30/2025 | |
| 01817354 | AP00986280 | 3/10/2026 | 3/10/2026 | AP Accrual | ******6227 | BOA NA VISA CARD SERVICES | VISA20260228_001 | 2/28/2026 | |
| 01812297 | AP00982094 | 1/14/2026 | 1/14/2026 | AP Accrual | ******6227 | BOA NA VISA CARD SERVICES | VISA20251231_001 | 12/31/2025 | |
| 01812297 | AP00982094 | 1/14/2026 | 1/14/2026 | AP Accrual | ******6227 | BOA NA VISA CARD SERVICES | VISA20251231_001 | 12/31/2025 | |
| 01812297 | AP00982094 | 1/14/2026 | 1/14/2026 | AP Accrual | ******6227 | BOA NA VISA CARD SERVICES | VISA20251231_001 | 12/31/2025 | |
| 01807921 | AP00979468 | 11/13/2025 | 11/20/2025 | AP Accrual | ******6227 | BOA NA VISA CARD SERVICES | VISA20251031_001 | 10/31/2025 | |
| 01807921 | AP00979468 | 11/13/2025 | 11/20/2025 | AP Accrual | ******6227 | BOA NA VISA CARD SERVICES | VISA20251031_001 | 10/31/2025 | |
| 01807921 | AP00979468 | 11/13/2025 | 11/20/2025 | AP Accrual | ******6227 | BOA NA VISA CARD SERVICES | VISA20251031_001 | 10/31/2025 | |
| 01815167 | AP00984781 | 2/12/2026 | 2/13/2026 | AP Accrual | ******6227 | BOA NA VISA CARD SERVICES | VISA20260131_001 | 1/31/2026 | |
| 01815167 | AP00984781 | 2/12/2026 | 2/13/2026 | AP Accrual | ******6227 | BOA NA VISA CARD SERVICES | VISA20260131_001 | 1/31/2026 | |
| 01807921 | AP00979468 | 11/13/2025 | 11/20/2025 | AP Accrual | ******6227 | BOA NA VISA CARD SERVICES | VISA20251031_001 | 10/31/2025 | |
| 01807921 | AP00979468 | 11/13/2025 | 11/20/2025 | AP Accrual | ******6227 | BOA NA VISA CARD SERVICES | VISA20251031_001 | 10/31/2025 | |
| 01807921 | AP00979468 | 11/13/2025 | 11/20/2025 | AP Accrual | ******6227 | BOA NA VISA CARD SERVICES | VISA20251031_001 | 10/31/2025 | |
| 01810144 | AP00980617 | 12/11/2025 | 12/12/2025 | AP Accrual | ******6227 | BOA NA VISA CARD SERVICES | VISA20251130_001 | 11/30/2025 | |

# So What's the Big Deal? Why Hate on P-Cards so Much?

## POs post to General Ledger with far more details:

| Year | Period | Source | Source2 | Fund | Function | Cost Ctr | Account | Program | Line Descr | Amount | Ref |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2026 | 5 | GAP | AP | 400 | 5100 | 0182 | 4369 | 2610 | IXL Learning Site License - Ma | $17,225.00 | 01808446 |
| 2026 | 5 | GAP | AP | 400 | 5100 | 0182 | 4369 | 2610 | IXL Learning Site Licenses - S | $2,337.50 | 01808446 |
| 2026 | 5 | GAP | AP | 400 | 5100 | 0182 | 4369 | 2610 | IXL Learning Site License - So | $2,337.50 | 01808446 |
| 2026 | 8 | GAP | AP | 400 | 5100 | 0101 | 4369 | 2610 | IXL Site Licenses - Math | $5,803.00 | 01816280 |
| 2026 | 5 | GAP | AP | 400 | 5100 | 0521 | 4369 | 2610 | IXL 4 month pilot Quote 14938 | $595.00 | 01808417 |
| 2026 | 7 | GAP | AP | 400 | 5100 | 8160 | 4311 | 2615 | Reference PO# 0002349777, disp | $1,260.00 | 01813466 |
| 2026 | 7 | GAP | AP | 400 | 5100 | 8160 | 4311 | 2615 | Reference PO# 0002349777, disp | $1,533.00 | 01813467 |
| 2026 | 7 | GAP | AP | 400 | 5100 | 8160 | 4311 | 2615 | Reference PO# 0002349777, disp | $3,990.00 | 01813468 |
| 2026 | 5 | GAP | AP | 400 | 5100 | 8160 | 4311 | 2615 | Reference PO# 0002349777, disp | $5,712.00 | 01808698 |
| 2026 | 5 | GAP | AP | 400 | 5100 | 8160 | 4311 | 2615 | Reference PO# 0002349777, disp | $1,680.00 | 01808699 |
| 2026 | 5 | GAP | AP | 400 | 5100 | 8160 | 4311 | 2615 | Reference PO# 0002349777, disp | $2,310.00 | 01808700 |
| 2026 | 5 | GAP | AP | 400 | 5100 | 8160 | 4311 | 2615 | Reference PO# 0002349777, disp | $258.72 | 01807661 |
| 2026 | 7 | GAP | AP | 400 | 5100 | 8160 | 4311 | 2615 | Reference PO# 0002349777, disp | $1,260.00 | 01811611 |
| 2026 | 7 | GAP | AP | 400 | 5100 | 8160 | 4311 | 2615 | Reference PO# 0002349777, disp | $4,305.00 | 01811612 |
| 2026 | 7 | GAP | AP | 400 | 5100 | 8160 | 4311 | 2615 | Reference PO# 0002349777, disp | $1,484.28 | 01811613 |
| 2026 | 8 | GAP | AP | 400 | 5100 | 8160 | 4311 | 2615 | Reference PO# 0002349777, disp | $5,495.28 | 01815104 |
| 2026 | 8 | GAP | AP | 400 | 5100 | 8160 | 4311 | 2615 | Reference PO# 0002349777, disp | $1,680.00 | 01815105 |
| 2026 | 8 | GAP | AP | 400 | 5100 | 8160 | 4311 | 2615 | Reference PO# 0002349777, disp | $2,043.72 | 01815106 |
| 2026 | 9 | GAP | AP | 400 | 5100 | 8160 | 4311 | 2615 | Reference PO# 0002349777, disp | $1,680.00 | 01817706 |
| 2026 | 9 | GAP | AP | 400 | 5100 | 8160 | 4311 | 2615 | Reference PO# 0002349777, disp | $258.72 | 01817707 |
| 2026 | 9 | GAP | AP | 400 | 5100 | 8160 | 4311 | 2615 | Reference PO# 0002349777, disp | $5,865.72 | 01817708 |
| 2026 | 7 | GAP | AP | 400 | 5100 | 8113 | 4311 | 2615 | Reference PO# 0002348882; orig | $3,864.00 | 01812772 |
| 2026 | 5 | GAP | AP | 400 | 5100 | 8113 | 4311 | 2615 | Reference PO# 0002348882; orig | $5,495.28 | 01807662 |
| 2026 | 7 | GAP | AP | 400 | 5100 | 8113 | 4311 | 2615 | Reference PO# 0002348882; orig | $4,452.00 | 01811610 |
| 2026 | 8 | GAP | AP | 400 | 5100 | 8113 | 4311 | 2615 | Reference PO# 0002348882; orig | $5,894.28 | 01815103 |
| 2026 | 9 | GAP | AP | 400 | 5100 | 8113 | 4311 | 2615 | Reference PO# 0002348882; orig | $4,956.00 | 01817713 |
| 2026 | 7 | GAP | AP | 400 | 5100 | 8113 | 4311 | 2615 | Reference PO# 0002348882; orig | $6,209.28 | 01808693 |
| 2026 | 7 | GAP | AP | 400 | 5100 | 8133 | 4311 | 2615 | Reference PO# 0002348883; orig | $1,434.72 | 01812778 |
| 2026 | 5 | GAP | AP | 400 | 5100 | 8133 | 4311 | 2615 | Reference PO# 0002348883; orig | $392.28 | 01807663 |
| 2026 | 7 | GAP | AP | 400 | 5100 | 8133 | 4311 | 2615 | Reference PO# 0002348883; orig | $573.72 | 01811609 |
| 2026 | 8 | GAP | AP | 400 | 5100 | 8133 | 4311 | 2615 | Reference PO# 0002348883; orig | $1,932.00 | 01815107 |
| 2026 | 9 | GAP | AP | 400 | 5100 | 8133 | 4311 | 2615 | Reference PO# 0002348883; orig | $1,932.00 | 01817712 |
| 2026 | 7 | GAP | AP | 400 | 5100 | 8155 | 4311 | 2615 | Reference PO# 0002348884 - ori | $1,743.00 | 01812915 |
| 2026 | 5 | GAP | AP | 400 | 5100 | 8155 | 4311 | 2615 | Reference PO# 0002348884 - ori | $1,245.72 | 01808697 |

# So What's the Big Deal? Why Hate on P-Cards so Much?

POs post to General Ledger with far more details:

| Journal ID | Date | Posted | Long Des | Supplier | Name | Invoice | Date3 | PO No. |
|---|---|---|---|---|---|---|---|---|
| AP00979545 | 11/20/2025 | 11/21/2025 | AP Accrual | ******3399 | IXL LEARNING INC | S562249 | 11/7/2025 | 0002349917 |
| AP00979545 | 11/20/2025 | 11/21/2025 | AP Accrual | ******3399 | IXL LEARNING INC | S562249 | 11/7/2025 | 0002349917 |
| AP00979545 | 11/20/2025 | 11/21/2025 | AP Accrual | ******3399 | IXL LEARNING INC | S562249 | 11/7/2025 | 0002349917 |
| AP00985654 | 2/26/2026 | 2/27/2026 | AP Accrual | ******3399 | IXL LEARNING INC | M112475 | 2/25/2026 | 0002349919 |
| | | | | | | | | |
| AP00979545 | 11/20/2025 | 11/21/2025 | AP Accrual | ******3399 | IXL LEARNING INC | S559015 | 10/15/2025 | 0002349740 |
| AP00983614 | 1/26/2026 | 1/26/2026 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV236423 | 1/8/2026 | 0002350082 |
| AP00983614 | 1/26/2026 | 1/26/2026 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV236421 | 1/8/2026 | 0002350082 |
| AP00983614 | 1/26/2026 | 1/26/2026 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV236431 | 1/8/2026 | 0002350082 |
| AP00979591 | 11/24/2025 | 11/24/2025 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV232488 | 11/12/2025 | 0002350082 |
| AP00979591 | 11/24/2025 | 11/24/2025 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV232483 | 11/12/2025 | 0002350082 |
| AP00979591 | 11/24/2025 | 11/24/2025 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV232481 | 11/12/2025 | 0002350082 |
| AP00978866 | 11/10/2025 | 11/11/2025 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV230225 | 10/9/2025 | 0002350082 |
| AP00981617 | 1/7/2026 | 1/7/2026 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV234672 | 12/11/2025 | 0002350082 |
| AP00981617 | 1/7/2026 | 1/7/2026 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV234680 | 12/11/2025 | 0002350082 |
| AP00981617 | 1/7/2026 | 1/7/2026 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV234670 | 12/11/2025 | 0002350082 |
| AP00984621 | 2/11/2026 | 2/11/2026 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV238715 | 2/9/2026 | 0002350082 |
| AP00984621 | 2/11/2026 | 2/11/2026 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV238678 | 2/9/2026 | 0002350082 |
| AP00984621 | 2/11/2026 | 2/11/2026 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV238676 | 2/9/2026 | 0002350082 |
| AP00986514 | 3/12/2026 | 3/13/2026 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV241656 | 3/11/2026 | 0002350082 |
| AP00986514 | 3/12/2026 | 3/13/2026 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV241654 | 3/11/2026 | 0002350082 |
| AP00986514 | 3/12/2026 | 3/13/2026 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV241666 | 3/11/2026 | 0002350082 |
| AP00982411 | 1/20/2026 | 1/21/2026 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV236422 | 1/8/2026 | 0002350083 |
| AP00978866 | 11/10/2025 | 11/11/2025 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV230226 | 10/9/2025 | 0002350083 |
| AP00981617 | 1/7/2026 | 1/7/2026 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV234671 | 12/11/2025 | 0002350083 |
| AP00984621 | 2/11/2026 | 2/11/2026 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV238677 | 2/9/2026 | 0002350083 |
| AP00986514 | 3/12/2026 | 3/13/2026 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV241655 | 3/11/2026 | 0002350083 |
| AP00985876 | 1/1/2026 | 3/3/2026 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV232482 | 11/12/2025 | 0002350083 |
| AP00982411 | 1/20/2026 | 1/21/2026 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV236424 | 1/8/2026 | 0002350084 |
| AP00978866 | 11/10/2025 | 11/11/2025 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV230227 | 10/9/2025 | 0002350084 |
| AP00981617 | 1/7/2026 | 1/7/2026 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV234673 | 12/11/2025 | 0002350084 |
| AP00984621 | 2/11/2026 | 2/11/2026 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV238679 | 2/9/2026 | 0002350084 |
| AP00986514 | 3/12/2026 | 3/13/2026 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV241657 | 3/11/2026 | 0002350084 |
| AP00982412 | 1/21/2026 | 1/21/2026 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV236432 | 1/8/2026 | 0002350085 |
| AP00979591 | 11/24/2025 | 11/24/2025 | AP Accrual | ******4068 | CATAPULT LEARNING LLC | INV232489 | 11/12/2025 | 0002350085 |

# So What's the Big Deal? Why Hate on P-Cards so Much?

P-Card "vendors" do not accept district/organization and federal procurement terms & conditions

**THE SCHOOL BOARD OF SEMINOLE COUNTY FLORIDA - PURCHASE ORDER TERMS & CONDITIONS**

The School Board (Buyer) OBJECTS in advance to the inclusion of any additional terms proposed by Seller in its acceptance or acknowledgement of this order. The inclusion of such terms by the Seller will be of no significance, such terms will not be additional terms to this order, and Buyer's acceptance of Seller's goods or services shall not be deemed as acceptance of such terms. The terms or conditions from an underlying invitation to bid, proposal, or quote are incorporated herein by this

13. TERMINATION: DEFAULT: The Buyer may terminate all or any part of this purchase order by giving notice of default to Seller, if Seller: (a) refuses or fails to deliver the goods or services within the time specified; (b) fails to comply with any of the provisions of this Order or so fails to make progress as to endanger performances, hereunder, or; (c) becomes insolvent or subject to proceedings under any law relating to bankruptcy, insolvency, or relief of debtors. In the event of termination for default, the Buyer's liability will be limited to the payment for goods and services delivered and accepted as of the date of termination. CONVENIENCE: The Buyer may terminate for its convenience at any time, in whole or in part any Purchase Order. In the event of termination for convenience, the Buyer's sole obligations will be to reimburse Seller for (a) those goods or services actually shipped/performed and accepted up to the date of termination, and (b) costs incurred by seller for unfinished goods, which are specifically manufactured for the Buyer and which are not standard products of the Seller, as of the date of termination, and a reasonable profit thereon. In no event is the Buyer responsible for neither loss of anticipated profit nor will reimbursement exceed the order value.

inspection, or the waiver thereof, however, will not relieve the Seller from full responsibility for furnishing goods or work conforming to the requirements of this Order and will not prejudice any claim, right or privilege the Buyer may have because of the use of defective or unsatisfactory goods or work.

8. LAWS AND REGULATIONS: This Purchase Order and all extensions and modifications thereto, and all questions relating to its validity, interpretation, performance or enforcement shall be governed and construed in conformance to the laws of the State of Florida. The venue for all proceedings will be the circuit courts of Seminole County Florida.

9. PUBLIC ENTITY CRIMES: In compliance to Section 287.133 Florida Statutes, a business, person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in section 287.017, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list.

10. PATENTS / COPYRIGHTS: Seller agrees to indemnify and save harmless the Buyer, its officers, employees, agents, or representatives using the goods specified herein from any loss, damage or injury arising out of a claim or suit at law or equity for actual or alleged infringement of letters of patent and/or copyright by reason of the buying, selling or using the goods supplied under this Order, and will assume the defense of any and all suits and will pay all costs and expenses thereto.

11. CONFLICT OF INTEREST: The award hereunder is subject to the provisions of Chapter 112 Florida Statutes. All Suppliers must disclose the name of any company owner, officer, director or agent who is an employee of the Buyer.

12. STOP WORK ORDER: The Buyer may at any time by written notice to the Seller to stop all or any part of the work for this order. Upon receiving such notice, the Seller will take all reasonable steps to minimize additional costs during the period of work stoppage. The Buyer may subsequently either cancel the stop work order resulting in an equitable adjustment in the delivery schedule and/or the price, or terminate the work in accordance with the provisions of the Purchase Order terms and conditions.

13. TERMINATION: DEFAULT: The Buyer may terminate all or any part of this purchase order by giving notice of default to Seller, if Seller: (a) refuses or fails to deliver the goods or services within the time specified; (b) fails to comply with any of the provisions of this Order or so fails to make progress as to endanger performances, hereunder, or; (c) becomes insolvent or subject to proceedings under any law relating to bankruptcy, insolvency, or relief of debtors. In the event of termination for default, the Buyer's liability will be limited to the payment for goods and services delivered and accepted as of the date of termination. CONVENIENCE: The Buyer may terminate for its convenience at any time, in whole or in part any Purchase Order. In the event of termination for convenience, the Buyer's sole obligations will be to reimburse Seller for (a) those goods or services actually shipped/performed and accepted up to the date of termination, and (b) costs incurred by seller for unfinished goods, which are specifically manufactured for the Buyer and which are not standard products of the Seller, as of the date of termination, and a reasonable profit thereon. In no event is the Buyer responsible for neither loss of anticipated profit nor will reimbursement exceed the order value.

14. WARRANTY: All goods and services furnished by the Seller, relating to and pursuant to this Order will be warranted to meet or exceed the Specifications contained herein. In the event of breach, the Seller will take all necessary action, at Seller's expense to correct such breach in the most expeditious manner possible.

15. BACKGROUND CHECK: All persons who are permitted access on school grounds when students are present or who have direct contact with students shall comply with the requirements set forth in Section 1012.32, 1012.465, & 1012.467 Florida Statutes. Where applicable, access to the Board's property may be granted to Seller's employees only after being appropriately cleared by the School Board. All persons with access to or control of school funds shall comply with the requirements of Section 1012.465 Florida Statutes. All costs associated for clearance of Seller's personnel shall be included in the pricing of this Purchase Order.

16. CONFIDENTIAL STUDENT INFORMATION: Seller and its officers, employees, agents, representatives, contractors, and sub-contractors shall fully comply with the requirements of Section 1002.22 and Section 1002.221, Florida Statutes, 20 U.S.C. § 1232g and 34 CFR Part 99 (The Family Educational Rights and Privacy Act FERPA) and any other law or regulation, either federal or State of Florida, regarding confidentiality of student information and records. This provision shall survive the termination of or completion of all performance or obligations under this sale and shall be fully binding upon Seller until such time as any proceeding brought on account of this covenant is barred by any applicable statute of limitations. If Buyer and Seller have entered into a separate written Data Privacy Agreement (DPA), then the terms of the DPA shall control.

17. CLICK-THROUGH DISCLAIMER: All Seller or software terms contained in click-through agreements in connection with sellers software or services are disclaimed

# So What's the Big Deal? Why Hate on P-Cards so Much?

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by Buyer to the extent the terms are in addition to, conflict or are inconsistent with the terms of this Purchase Order Agreement.

18. INDEMNITY AGREEMENT DISCLAIMER: Notwithstanding anything to the contrary contained in any writing relating to this sale, Buyer disclaims any express agreement to defend or indemnify Seller and nothing herein should be construed as a waiver of any sovereign immunity protections to which Buyer may be entitled.

19. FEDERAL GRANTS TERMS AND CONDITIONS: The terms and conditions found on the Purchasing and Distribution's website: https://www.scps.k12.fl.us/district/departments/purchasing/ shall apply for this order if federal funds are utilized and the contractor accepts and acknowledges that it is and will continue to be in compliance with said terms and conditions for the term of the purchase. By fulfilling this order, Contractor agrees with these requirements.

(Rev. 10/1/2024)

SCPS 1565 12-18 SB

# Purchase Order Process

Every request for purchase using Title I funds needs:

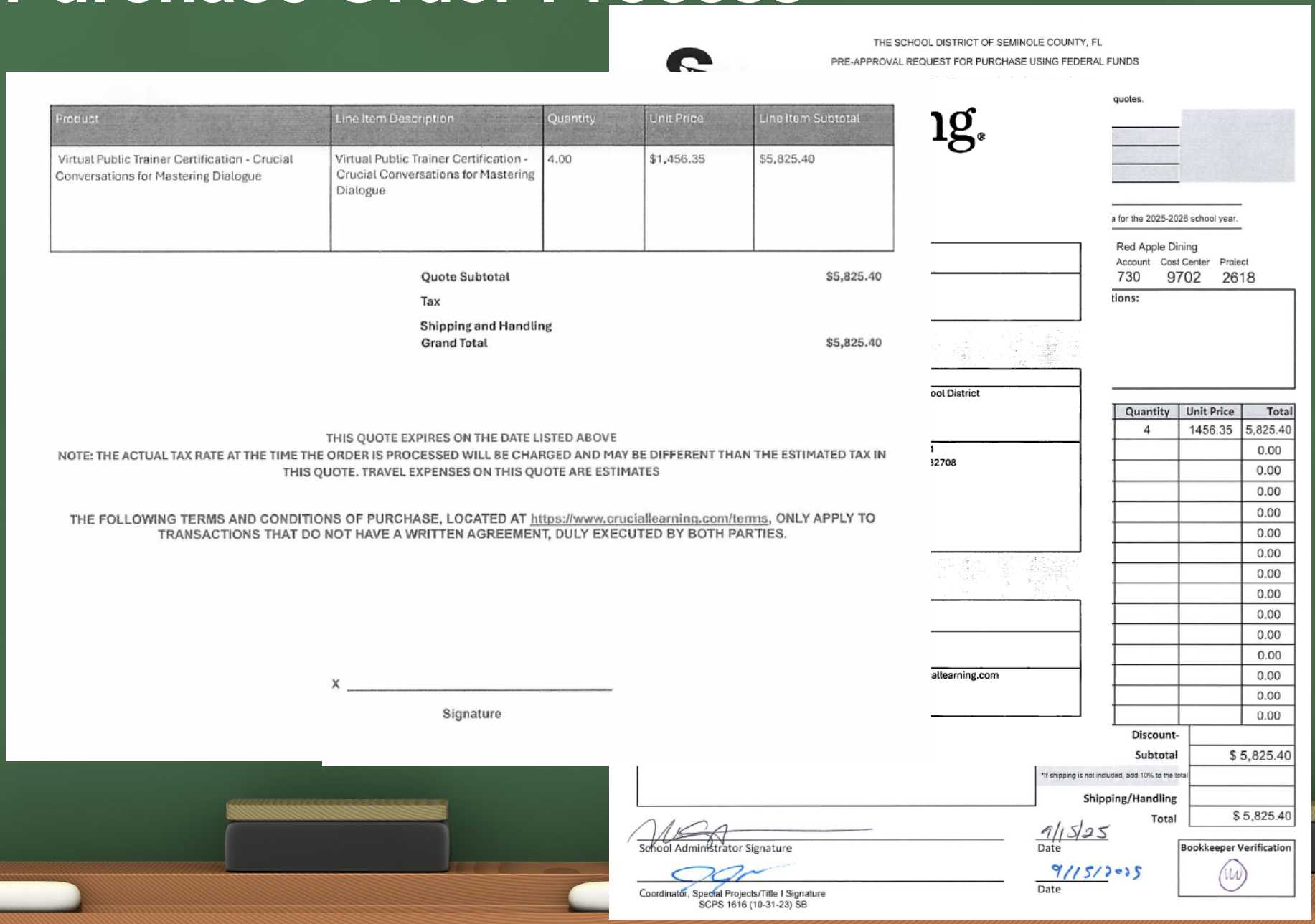
- Typed, completed, purchase request, signed by a school administrator
- A valid quote (approved vendor, Red Apple Dining, SCPS Warehouse)

# Purchase Order Process

## Approval Process:

1. Somebody from the school or department sends to the appropriate Project Specialist the signed purchase request & quote estimate
2. The Project Specialist reviews the documentation
3. If something needs fixed, they contact whomever sent them the documentation
4. Once the documentation is correct, the Specialist gives the paperwork to Coordinator (JG) to review and sign
5. If something needs fixed, JG will ask for that to be done
6. If everything is acceptable, JG signs and returns to the Specialist
7. The Specialist enters the requisition into PeopleSoft
8. The signed purchase request containing the quote **MUST** be uploaded as an attachment to the requisition
9. JG and Director are both meticulous about reviewing requisitions

# Purchase Order Process



THE SCHOOL DISTRICT OF SEMINOLE COUNTY, FL

PRE-APPROVAL REQUEST FOR PURCHASE USING FEDERAL FUNDS

| Product | Line Item Description | Quantity | Unit Price | Line Item Subtotal |
|---|---|---|---|---|
| Virtual Public Trainer Certification - Crucial Conversations for Mastering Dialogue | Virtual Public Trainer Certification - Crucial Conversations for Mastering Dialogue | 4.00 | $1,456.35 | $5,825.40 |

| | |
|---|---|
| Quote Subtotal | $5,825.40 |
| Tax | |
| Shipping and Handling | |
| Grand Total | $5,825.40 |

THIS QUOTE EXPIRES ON THE DATE LISTED ABOVE

NOTE: THE ACTUAL TAX RATE AT THE TIME THE ORDER IS PROCESSED WILL BE CHARGED AND MAY BE DIFFERENT THAN THE ESTIMATED TAX IN THIS QUOTE. TRAVEL EXPENSES ON THIS QUOTE ARE ESTIMATES

THE FOLLOWING TERMS AND CONDITIONS OF PURCHASE, LOCATED AT https://www.cruciallearning.com/terms, ONLY APPLY TO TRANSACTIONS THAT DO NOT HAVE A WRITTEN AGREEMENT, DULY EXECUTED BY BOTH PARTIES.

X _____

Signature

quotes.

a for the 2025-2026 school year.

Red Apple Dining

| Account | Cost Center | Project |
|---|---|---|
| 730 | 9702 | 2618 |

tions:

ool District

2708

allearning.com

| Quantity | Unit Price | Total |
|---|---|---|
| 4 | 1456.35 | 5,825.40 |
| | | 0.00 |
| | | 0.00 |
| | | 0.00 |
| | | 0.00 |
| | | 0.00 |
| | | 0.00 |
| | | 0.00 |
| | | 0.00 |
| | | 0.00 |
| | | 0.00 |
| | | 0.00 |
| | | 0.00 |
| | | 0.00 |
| | | 0.00 |

| | |
|---|---|
| Discount- | |
| Subtotal | $ 5,825.40 |
| *If shipping is not included, add 10% to the total | |
| Shipping/Handling | |
| Total | $ 5,825.40 |

School Administrator Signature — Date 9/15/25

Coordinator, Special Projects/Title I Signature — Date 9/15/2025

SCPS 1616 (10-31-23) SB

Bookkeeper Verification

# Purchase Order Process

| | | | |
|---|---|---|---|
| Business Unit | SCPS | Number of Lines | 1 |
| Requisition ID | REQ0012700 | Total Amount | 0.000 |
| Requisition Name | 9702_Crucial Learning | | |
| Requested For | | | |
| Requisition Status | | | |
| Budget Status | Budget Status | | |

## Requisition Approval

**Line 1:Approved**

Virtual Public Trainer Certification - Crucial Conversations for Mastering Dialogue Quote# Q-10833 Joe Avellino Olga Wood Lauren Johnson Heather Roell

View/Hide Comments

Requisition Approval Steps

| Approved | Skipped | Approved | Approved | Approved | Auto Approved | Skipped | Approved |
|---|---|---|---|---|---|---|---|
| Southerland, Marrissa<br>Line Bookkeeper<br>09/15/25 - 12:19 PM | No approvers found<br>Line Assets Approver | Gomez,Elyssa<br>Line Fund Approver<br>09/15/25 - 1:20 PM | Minnetto,Jamee Ella<br>Line Cost Ctr. Approver<br>09/15/25 - 3:41 PM | Galitsky, Jason<br>Line Project - 1 Approver<br>09/15/25 - 4:30 PM | Minnetto,Jamee Ella<br>Line Project -2 Approver<br>09/15/25 - 4:30 PM | No approvers found<br>Line IS Account Approver | Zarko, Amanda<br>Line Buyer<br>09/16/25 - 11:53 AM |

Comments

# Purchase Order Process

## Approval Process:

- The only pre-approval for P-Cards is the purchase request
  - Scenario: a purchase request was emailed at 8:00 am for one item that was $202.56 and that was reviewed, approved, and returned to the school bookkeeper at 11:47 am
  - By the time the bookkeeper received the signed approval, the price had increased to $204.56 – only $2.00 more
  - The bookkeeper makes the purchase and enters the P-Card information
  - The problem – only $202.80 remained in the line item
  - We will not find out about this for at least one month when this posts to general ledger, unless somebody is checking P-Card reconciliation in PeopleSoft prior to posting to general ledger

# Recommended/Approved Vendor List

- Beginning December 2022, existing approved vendors (primarily for classroom supplies) who were approved in both SCPS and Hernando County School District (Galitsky's previous district) were contacted, asked to complete the vendor application packet (to update information) and asked some information to create a recommended/approved vendor list

Bid #17-785/207-37 RN

Classroom Instructional Materials, Supplies & Equipment Catalog Discounts; Toner/Ink & Drum Kits

| VENDOR | CATALOG NAME & DATE | PERCENTAGE DISCOUNT – PO'S | | PERCENTAGE DISCOUNT VISA™ | | GENERAL FREIGHT TERMS & EXCEPTIONS | QUANTITY DISCOUNTS, MINIMUM ORDERS EXCEPTIONS | VISA™ | SAMPLING OF PRODUCTS OFFERED | CONTACT INFORMATION |
|---|---|---|---|---|---|---|---|---|---|---|
| | | SUPPLIES | EQUIP | SUPPLIES | EQUIP | | | | | |
| ABDO Publishing Company (V-49594) | ABDO; Spotlight; Magic Wagon; ABDO Kids; Epic; ABDO Digital www.abdopublishing.com | 0 | 0 | 0 | 0 | Free Shipping | Minimum order $1.00<br><br>Catalog and website already reflect a 30% discount off the list price | Yes | Library Bound Hard Cover Books, eBooks, Read-2-Me eBooks, Databases | Monte Kuehl<br>(952) 698-2420<br><br>mkuehl@abdobooks.som |
| AbleNet, Inc. (V-37492) | Special Education Resource Guide & Catalog www.ableNetInc.com | 0 | 0 | 0 | 0 | 10% | | Yes | Speech Generating Devices, Switches, Mounting, Curriculum, Switch Adapted Toys, Sensory/Pressure Vests, Computer ACCES, iPad Mounts/Cases, Cloud Based Programs | Customer Service<br>(651) 294-2200<br>customerservice@ablenetinc.com<br><br>Mary Sagstetter<br>(651) 785-3344<br>msagstetter@ablenetinc.com |
| ACE Educational Supplies (V-11319) | ACE Educational Supplies 2017<br><br>www.ACEeducational.com | 33% | 33% | 33% | 33% | Contact Vendor | Contact vendor | Yes | Instructional Supplies, Classroom Supplies, Teaching Aides, Special Educational Supplies, General Office Supplies, Arts & Craft Supplies, 1:1 Classroom Technology, Classroom Decorative, Active Play, Educational Games, Teacher Resource Books & Material, Multi Lingual Supplies, STEM Supplies, Carpets & Rugs | Customer Service<br>(800)432-0213<br>orders@ACEeducational.com |
| Apex Learning, Inc. (V-42825) | Apex Learning Digital Curriculum www.apexlearning.com | 0 | 0 | 0 | 0 | Free Shipping | $500 minimum order | Yes | Comprehensive Courses, AP Exam Review, ALVS Enrollments, Professional Development, Tutorials | Ashley Meyers<br>(206) 453-2602<br>salesdocs@apexlearning.com |
| Barnes & Noble Booksellers, Inc. (V-49621) | www.bn.com<br>(online catalog)<br><br>Discounts Not Shown On Website, Contact Vendor | 0-25% | | 0-25% | | Free Shipping Unless Expedited Is Requested | Volume discounts – contact vendor | Yes | Audio Books, Books, eBooks, CD's, DVD's, Magazines, Textbooks, Educational Toys and Games, Café Consumables, Gift Products, Gift Cards | For Quotes & Orders:<br>Cheryl D. Haller<br>(813) 661-9883<br>Crm2595@bn.com<br><br>Businessdevelopmentbids@bn.com |

# Vendor Contact Information

Summarize

Reply | Reply All | Forward

Galitsky, Jason J.
To dan@diskovery.com

Thu 12/22/2022 9:46 AM

You forwarded this message on 1/26/2023 3:53 PM.

Vendor Application Packet - 01-01-2022.pdf
700 KB

Good morning,

In attempts to enhance our internal purchasing processes, we are working on updating our vendor database. When our school district changed finance and purchasing systems, much existing vendor information was migrated into the new system, though not with all necessary information. For instance, primary contact information, company address, phone number, a W-9, etc. were not migrated. I am working off a cross check between Seminole County Public Schools and the Hernando County School District, where I used to work. Hernando has a very comprehensive bid vendor list, and I am contacting vendors being utilized at both school districts. Your company is a vendor in Seminole County Public Schools database, though I had to use contact information from the Hernando County School District. Obviously, the representative assigned to the region may very well be different.

Would you be able to share with me:

- Who the primary contact would be for Seminole County Public Schools (name, phone number, email)
- The current company website
- Any agreed upon discount the district would receive
- Shipping information and exceptions
- Any quantity, discounts, or minimum order exceptions

Also, so that we have no issues with placing orders, would you (or whomever at the company would be best to do this), complete the attached vendor application packet – page 1 of 2 in the Vendor Application Form, a W-9, and a certificate of insurance (if applicable). We want to be able to offer our schools as many options as possible when selecting vendors to place their orders. Your assistance in providing them with a comprehensive vendor list is much appreciated. We look forward to working with you.

# Recommended/Approved Vendor List

To combat “we can only find this on Amazon” and the lack of an official SCPS approved vendor list, Galitsky’s team developed a recommended/approved vendor list:

- https://docs.google.com/spreadsheets/d/1yp5dXEmgRc2oxTAP8ZjRbPI310byzcgt/edit?gid=710263720#gid=710263720
  - This list is not exhaustive and far from all of the approved vendors who accept POs
  - This is a list of frequently used vendors

# Professional Learning Conferences

- To date, all but two conference providers accept POs – one will take a check (non-PO check request), the other we have to use a P-Card
- Conference providers have been created as approved vendors
  - Yes, the PO process takes longer
  - Yes, the PO process is a clear process and procedure with clear approval processes

# Professional Learning Conferences

- P-Cards are allowable for hotels and airfare
- Marriott and Delta do not take POs – but we'll keep trying ☺
- Hotel and airfare purchases still require the pre-approval purchase request to be submitted
  - Hotels are easier, as we can get a nearly accurate estimate
  - For flights, we typically give a not-to-exceed amount of $600
- Hotel and airfare MUST be booked at the fully refundable rate – this is non-negotiable
  - Reminds me of a story

# Professional Learning Conferences

- We recommend booking the hotel through the conference site, as often that is where the group rate is applied
- We have attendees (or their bookkeeper) make their arrangements
    - I don't know other's Marriott Bonvoy or Delta SkyMiles account numbers
- Receipts are sent to the appropriate Specialist
- Once the charges appear in our finance/purchasing system, the default account strip is changed to the one which will be used for payment, aka where the funds are budgeted
- *A tutorial video was created on how to do that and shared with school and district bookkeepers

*This is a common practice

# Closing Thoughts

- By putting the kabash on P-Cards, did the world stop spinning in Seminole County?

# Ticket Out the Door

- Please go to page 3 of your Participant Guide and answer the three exit questions

1. What were your key takeaways from this session?
2. If you desire to move away from allowing P-Cards with federal funds, what hurdles do you expect to encounter? What did you learn from this session that can help you prepare for resistance?
3. If you do not want to, or cannot, move away from P-Card allowability with federal education funds, what additional safeguards can you put in place?