

DISTRICT CREDIT CARD AND ACCOUNT PROCEDURES

Board Policy Reference - #6423

The Treasurer/CFO is the only authorized employee to approve credit arrangements for the school district. The name of the school district shall appear on each presentation instrument related to the account, including cards and checks. Only those expenditures for official school business serving a valid and proper public purpose shall be paid for by credit card or credit account. Expenditures for personal purposes are not permitted.

The Treasurer/CFO shall retain general possession and control of the credit card account, account details and presentation instruments related to the account, including cards and checks. Only employees who have been approved by the designated administrative staff and have signed a Credit Card and Credit Account Use Agreement are permitted to use district credit cards. Executed, original agreements are to be forwarded to the Treasurer/CFO. Copies may be maintained at the school buildings by the building secretary or buildings may choose to maintain a list of individuals who have signed agreements. Agreements must be signed for each fiscal year, unless otherwise authorized by the Treasurer/CFO.

Pursuant to ORC Section 2913.21, knowing misuse of a credit card is a first degree misdemeanor. Any misuse of district credit cards and/or accounts may result in loss of privileges or disciplinary action, up to and including termination.

All credit receipts are to be reviewed for appropriate or inappropriate expenditures by the supervisor and treasurer's department staff.

Blanket purchase orders (POs) are established for credit card purchases. Purchases up to \$250 are permissible for the POs. Any purchases above that amount require the submission of a separate purchase requisition and order.

Credit cards are available in the treasurer's department for use by approved employees. Only those employees who have executed a use agreement and been approved by the principal/supervisor, superintendent and Treasurer/CFO are permitted to use the cards.

General Procedures:

- 1. Request to use the card is made to the treasurer's department.**
- 2. A dated, sign-out sheet is used to document who has the card. Employees are to sign their names and date on the day the card is checked-out.**
- 3. The card must be turned back in to the treasurer's department within 24 hours if checked-out on Monday through Thursday. The return date is to be documented on the sign-out sheet.**
- 4. If the card is checked-out on a Friday, it must be returned to the treasurer's department by the following Monday. The return date is to be documented on the sign-out sheet.**

5. Original, itemized receipts must be signed and dated by the employee and approving supervisor. The fund to charge the expenditure and building should also be documented on the receipt. As an alternative, buildings may utilize receiving reports, attaching the receipts.
6. Supervisors are required to review the receipts for appropriate school purchases, and their signature on the receipt is acknowledgement that they reviewed and approved the purchases. Any specific items disapproved as not being for a proper public purpose for school business or included on the purchase order, must be designated on the receipt. Payment for the unapproved credit purchases are the responsibility of the employee making the purchase, and the employee is to contact the Treasurer/CFO. The use of a credit card account for expenses beyond those authorized constitutes misuse of a credit card account.
7. The original, itemized receipts are to be submitted to the treasurer's department with all required information within 5 school days of the receipt date. Employees will not be permitted to use the card again until the receipts from the prior purchase have been submitted. Employees are to maintain copies for their records.
8. The submission of the receipts to the treasurer's department is to be documented on the sign-out sheet.

Specific Instructions per Vendor:

1. Kroger
 - Must take the Kroger card and Kroger Plus card to the store to make a purchase.
 - Any Kroger points belong to the district and may only be used for district purposes by authorization of the Treasurer/CFO.
2. Wal-Mart
 - Must take the Wal-Mart card and district purchase order (PO) with the tax exempt card printed on the front of the PO to the store to make a purchase.
 - On-line purchases are not permitted.
3. Home Depot
 - Must take the Home Depot card and district purchase order (PO) to the store to make a purchase.
 - Provide the district telephone number (7403353010) to verify tax exemption.

MasterCard: The district has one MasterCard that is issued to the Treasurer/CFO. The card use is only permitted for district expenditures on a limited basis and is permitted only by the written approval of the Treasurer/CFO.

Sam's Club: The district has one Sam's Club card that is issued to the Treasurer/CFO. For online purchases, employees are to submit a purchase requisition with a list of items to purchase that can be delivered to the school district. After the purchase order has been prepared, the treasurer's department will place the order.

Credit Applications: The district may establish credit accounts via credit applications with vendors that do not issue credit cards. Requests for such accounts are to be made to the Treasurer/CFO. Credit applications for the accounts will be completed by the treasurer's department and may only be

approved by the Treasurer/CFO's signature. Normal purchasing procedures (purchase orders) will apply after the application has been approved.