

HEBER ELEMENTARY SCHOOL DISTRICT

Board Policy No. 3316: CREDIT CARDS

The Heber Elementary School District Governing Board recognizes that occasions arise when the process of issuing a purchase order for a district-related expenditure is not possible, such as when vendors do not accept purchase orders, or when purchases are urgent in nature. On these occasions, the Board authorizes the use of a district credit card. **The credit card is not meant to replace normal purchasing procedures.** Therefore, precautions must be taken to assure that charges are legal and appropriate in nature and that the necessary documentation is completed to satisfy audit requirements.

A. Credit Card Issuance

District credit cards will be issued for Board-approved expenditures and usage. Maximum limits on the cards are as stated.

1. Bank credit cards will be issued to the following district employee(s):

Department Directors, Site Administration, District Administration
Other employees as authorized by the Superintendent

2. Employee Credit Card Limit

Superintendent/District Card \$30,000
District Administration: \$10,000
Department Directors: \$5,000
Site Administrators: \$2,500
Other employees as authorized by the Superintendent - \$2500

3. Gasoline cards will be issued to the following district employees:

Director of Maintenance and Operations
Director of Child Nutrition Services
Bus Drivers
Designated Grounds Person

For all credit cards issued, the authorized employee may grant use by other employees under their direct supervision the ability to use the credit card for Board-approved expenditures. However, such authorization does not relieve the issued employee from personal responsibility for proper use of district credit cards.

B. Credit Card Expenditures

Under no circumstances shall charges be made on a district bank credit card or gasoline credit card that:

1. Exceed the authorized credit limit of the issued card, or
2. Impose any additional fiscal or civil liability upon the district for use of said card by any district employees so issued a district bank credit card or gasoline credit card.

C. Bank Credit Card Usage

All receipts for Board-approved charges by district employees shall be turned in to the Business Office immediately. Any receipts not received within 30 days of the charge shall be the sole responsibility of the user, as will any interest charged due to no receipt of invoices. Under no circumstances will personal or unapproved expenditures be charged to the district's bank credit card. Any unapproved charges incurred on a district issued bank credit card assigned to a district employee shall be the sole fiscal responsibility of the individual to whom the card was issued and shall be paid to the Business Office immediately upon demand.

D. Gasoline Card Usage

District issued gasoline cards shall only be used for refueling district vehicles or maintenance department needs. All purchases made with district issued gasoline cards shall be logged immediately notating mileage, gallons purchased, and date of purchase. Under no circumstances will personal or unapproved expenditures be charged to the district's gasoline credit card. Any unapproved charges incurred on a district gasoline card assigned to a district employee shall be the sole fiscal responsibility of the individual to whom the card was issued or assigned and shall be paid to the Business Office immediately upon demand.

E. Guidelines for Credit Card Purchases

Following are guidelines to follow when making credit card purchases:

1. The employee whose name appears on the front of the card is to sign the card immediately and is responsible for the proper use of the card.
2. Authorized purchases include instructional materials, maintenance supplies, conference registrations, professional development needs, and other purchases individually authorized by the Superintendent/Designee.
3. The card may not be used to pay for meals other than official district business or conference related activities.
4. Obtain original receipts that contain a description of the item(s) purchased.
5. Receipts for lodging accommodations must be itemized.
6. Attach the receipt, to the approved district credit card usage form which includes:

- a. Description of the item(s) purchased
- b. Amount of the purchase
- c. Budget Code to be charged
- d. Signature of the designated administrator

Date Policy Adopted by The Board: October 14, 2021