

**EXPENDITURES AND PURCHASES**

**AR 3300**

**Credit Card Procedures**

1. Use of Credit Cards
  - a. Credit cards are to be used when dealing with vendors who do not accept Purchase orders (PO's), or when setting up PO's/line of credit are unreasonable due to complexity or infrequent use.
  - b. The use of credit cards must be approved by direct phone call, email or writing in advance of use (emergencies exempted) from the Chief Business Officer or Superintendent.
  - c. Frequently used vendors who do not accept PO's can be paid regularly with a single approval. However, an effort must be made to shift to a PO with vendors.
  - d. All backup for the purchase including itemized receipts and approval are to be kept and attached to the statement, the named cardholder is ultimately responsible for this.
  - e. Use for travel must be in line with other district policy including meal policies.
  - f. Beginning May 1, 2015 all cardholders will be required to sign an agreement stating they have read and agree to these policies to be issued or continue to have a district card.
  - g. Cards will be issued based on need and is a privilege.
2. Responsibilities of Cardholders
  - a. Cardholders are personally responsible for the use and security of their cards.
  - b. Responsible to reimburse district for purchases not in line with district policy or not serving a district need, or if unable to produce itemized receipt.
  - c. Ensuring card is kept in a secure location.
  - d. Reporting lost/stolen card immediately.
  - e. Reporting incorrect/fraudulent transactions immediately after receiving statement.
  - f. Returning statement promptly with all required backup.
3. Items that are Prohibited from Purchase on Cards
  - a. Equipment over \$500 without explicit approval.
  - b. Gift Cards.
  - c. Alcohol.
  - d. Personal expenditures.
  - e. Contract/agreements.
  - f. Capital expenses.
4. Consequences for Misuse
  - a. Personal reimbursement to district.
  - b. Revocation of card privileges.
  - c. Discipline up to and including termination and legal action as appropriate.

*(Board Approved 2/2018)*