

PURCHASING CARDS/CREDIT CARDS

For the purpose of facilitating the business of the Huber Heights City School District and reducing processing expenses, the Huber Heights City School District Board of Education permits authorized individuals employed, elected, or appointed to the following administrative positions or designated staff members to carry and utilize the district's commercial purchasing cards. In order for the Treasurer's office to properly encumber funds, authorized individuals shall notify the Treasurer's office regarding the anticipated level of card expenses for the upcoming month. The Treasurer's office shall complete a monthly purchase order, payable to the bank issuing the district commercial purchasing card. The amount of the purchase order should reflect the estimated expenditures the district anticipates making using the district commercial purchasing card.

Authorized Personnel: Board members, the Superintendent, the Treasurer, directors, principals, and/or other administrative staff authorized by the Superintendent and/or Treasurer. In addition to establishing authorized users, the Treasurer and Superintendent shall establish purchasing limits on each individual card. The limits for each card will not necessarily be the same. These limits may include transactions, daily, weekly and/or monthly expenditure limits based upon the reasonable needs of the district as pertaining to the role of the individual cardholders in the district, as well as the need to maintain an adequate system of internal control over district resources. These limits will be reviewed and changed on an as-needed basis.

A list of all authorized users and the established expenditure limits shall be maintained in the Treasurer's office.

Commercial purchasing cards may be used for the following purposes:

1. The cardholder's school business travel, meeting, lodging and meals for an out-of-district meeting or seminar.
2. District business travel, meeting, lodging, and meals of school district employees traveling with the Administrator (provided that a professional leave and travel expense form has been completed and approved prior to the meeting or conference when required) subject to the reimbursement limits set by Board policy.
3. The meals of individuals in attendance at breakfast, lunch, or dinner meetings of the Superintendent or Treasurer when the purpose of the meeting is to discuss school business matters. Gratuities are not to exceed twenty percent (20%) in situations where it is customary to tip.
4. Purchases from vendors that require a commercial purchasing card as a form of payment. All vendors must be pre-approved for use and must show sufficient proof of being a legitimate business entity.
5. Sales tax (if it is not possible to use a tax-exempt form). Employees using commercial purchasing card should take along the appropriate tax exemption form so that tax is not charged.

Within two business days of the use of a district commercial purchasing card, or in the case of purchases made during travel, within two days upon the employee's return, authorized employees shall submit all original invoices and original commercial purchasing card charge receipts, including signature and the account code to be charged, to the Treasurer's office.

Receipts for meals must include the names of all individuals for whom meals were provided, the

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purpose of the meeting, and substance of the items discussed. Credit card receipts or restaurant receipt "stubs" will not suffice as invoices unless approved by the Treasurer. Receipts for meals must include the names of all individuals for whom meals were provided. Commercial purchasing card statements will not suffice as invoices. Commercial purchasing card statements will be mailed directly to the Treasurer's office. Any late fees and/or related financial charges assessed to the district due to an authorized user failing to submit invoices and commercial purchasing card receipts on a timely basis will be the responsibility of the cardholder employee.

The use of the district's commercial purchasing card for the following items are prohibited:

1. The purchase of personal goods or services for an administrator, an administrator's spouse, children, or anyone employed or not employed by the Huber Heights City School District and attending a district business function.
2. Payment of any fines, penalties, or personal liabilities incurred by the administrator or anyone else.
3. Alcoholic beverages or tobacco.
4. Fuel for use in a personal vehicle (unless it is used in lieu of per mileage reimbursement on approved out-of-state business travel).
5. Entertainment expenses, including pay-per-view movie charges.
6. Cash advances.
7. Personal phone calls.
8. Meals or beverages for an employee of the Huber Heights City School District who is not attending a business function.
9. Non-business travel expenses.

NOTE: This list is not all-inclusive.

The use of a district's commercial purchasing card for personal expenses such as meals not taken with a district employee, lodging, and travels for an employee's spouse, children, or anyone not employed by the district and attending a district business function is not permitted. Payment can first be initially paid with the card if the employee's family is traveling with (i.e., dining) the district employee, but reimbursement of all expenses of the family member(s) must be reimbursed to the district upon return from the business function. Persons using a district's commercial purchasing card for personal, non-authorized purposes or undocumented expenditures shall be held personally responsible for those expenditures. Abuse of the commercial purchasing card is subject to disciplinary procedures, including termination.

The use of a district commercial purchasing card does not supersede the required completion and approval of a professional leave and related travel forms when applicable. These administrative procedures also dictate the reimbursement procedures of the district.

The Superintendent or Treasurer can revoke an employee's commercial purchasing card privileges at any time.

Adopted by Board: October 13, 2005
Adopted by Board: May 11, 2006
Adopted by Board: November 9, 2006