

**PARK COUNTY SCHOOL DISTRICT #6  
BOARD OF EDUCATION POLICY**

**CODE: DJB-R**

**USE OF DISTRICT CREDIT CARDS**

The Board of Trustees (the Board) of Park County School District No. 6 (PCSD No. 6) recognizes that there are times District trustees and/or personnel, in the performance of school district business, expend funds when a purchase order is neither practical nor possible. This includes District trustees and/or personnel who travel for school business.

PCSD No. 6 further acknowledges that online purchasing and e-commerce are ever-expanding methods of procuring school materials and supplies, generating discounts and free or reduced shipping, which ultimately saves the school district money. Some District staff, in performing the normal duties of their positions, which may span off-hours or weekend hours, may need immediate access to supplies and repairs such as in the case of equipment failures and weather or safety-related circumstances.

For these reasons, the Board authorizes the use of District credit cards for authorized legal and legitimate school district expenditures. It shall be the responsibility of the cardholder and authorized card users to assure that all purchases utilizing District credit cards, regardless of the source of funds, are accomplished for the benefit of the District, are necessary, and cost effective.

**The District does not intend that the convenience of using District credit cards should circumvent purchasing policies currently in place.** PCSD No. 6 has purchasing policies and procedures in place that require pre-approval prior to placing an order, such as the purchase of technology.

**PROGRAM RESTRICTIONS**

Credit card limits may vary from card to card but may not exceed \$15,000 each. Credit card users should be aware of the limit of the specific card they have been issued and accept responsibility for staying within the limit. The Superintendent may, at his discretion, approve a change in the limit of a credit card, whether increase or decrease. Requests should be submitted to the Superintendent in writing.

Any requests to increase a card limit above \$15,000 will require Board approval. Requests for additional cards will require Board approval.

The Business Office is instructed to maintain a current list of District credit cards, cardholders, and limits attributed to each.

**POSSESSION / SECURITY OF CREDIT CARDS**

Each cardholder or authorized credit card user will be responsible for any card(s) in his/her possession. When not in your physical possession, District credit cards should be secured in a safe location. A District credit card may be checked out to other staff members in certain circumstances such as for supply purchases or school travel.

A log shall be maintained reflecting:

**PARK COUNTY SCHOOL DISTRICT #6  
BOARD OF EDUCATION POLICY**

- the date checked out,
- person taking possession of the card,
- the date returned,
- the business purpose of the credit card use,
- budget/account code, and
- an estimate of the anticipated expenditures.

**ACCEPTABLE DISTRICT CREDIT CARD PURCHASES**

Any purchase using a District credit card must be within authorized District expenditure policies, procedures, and practices, including Wyoming Statute. Purchases must also meet District goals such as technology or maintenance plans.

The following provides an example of purchases that may be appropriate with a District credit card(s):

- Approved supplies for your program when a purchase order is not practical or possible,
- Conference/seminar registrations for approved travel,
- Travel expenses such as airline tickets for approved travel,
- Textbooks when a purchase order is not practical or possible,
- Emergency supplies when a purchase order is not practical or possible,
- Fuel for District owned vehicles,
- Miscellaneous items as necessary, with prior approval.

**UNACCEPTABLE DISTRICT CREDIT CARD PURCHASES**

The practice of customary and reasonable purchases based on the appropriate use of taxpayer dollars should be followed.

The following defines instances where a District credit card is not an appropriate choice:

- Personal purchases (i.e. including spouse/family costs for attending a conference such as higher room costs, meals, etc.),
- Alcoholic beverages or tobacco,
- Lottery tickets,
- Cash advances or ATM withdrawals,
- Gift certificates,
- Fuel for personal vehicles.

This list is not intended to be all-inclusive. If you have specific questions, please call the District Business Office for assistance.

Adopted: 11/18/13

**PARK COUNTY SCHOOL DISTRICT #6  
BOARD OF EDUCATION POLICY**

**SALES TAX**

Merchants are usually required by taxing authorities to include sales tax when goods and services are purchased. Purchases of items by public schools for their own use are generally exempt from sales tax. The exemption applies to the public school, not to the individual.

It is the card user's responsibility to notify the merchant that Park County School District No. 6 is tax exempt. The tax-exempt number is available from the District Business Office. Do not distribute this number to anyone else. Use of tax-exempt number for personal purchases is a violation of state law.

Purchases made from vendors outside the State of Wyoming are not subject to the tax-exempt laws of Wyoming.

**DOCUMENTATION & RECONCILIATION**

Accurate record keeping is essential to the program. It shall be the responsibility of each cardholder and authorized card user to document every transaction on his/her account each month. Original receipts and support for every purchase on each District credit card issued per card user will be tendered to the Business Office, complete with cardholder or budget supervisor approval and the appropriate account code. This expectation holds for online purchases too.

All documentation needs to be filed within 30 days as to allow prompt payment of the account.

Undocumented purchases become the cardholder's personal responsibility. In the event of a missing receipt and every attempt has been made by the authorized card user to secure such documentation, an affidavit of appropriate purchase can be submitted to the Business Office for consideration of release of personal responsibility. Such requests may be denied.

The Business Office will review credit card activity for compliance and will report any discrepancies to the Superintendent and Board Treasurer.

**MISUSE OF CARD**

Misuse of the District credit cards will not be tolerated.

Misuse of the District credit cards includes but is not limited to the following:

- Using it for personal purchases (i.e. including spouse/family costs for attending a conference such as higher room costs, meals, etc.),
- Purchase of unauthorized items (i.e. alcoholic beverages, tobacco, lottery tickets, gift certificates, fuel for personal vehicle, cash advances or ATM withdrawals, etc.),
- Use of credit card by someone other than the card holder or authorized card user,
- Fraudulent or inaccurate record keeping,
- Diverting legitimate school purchases to personal use, including converting District purchased airline travel miles or any other personal incentives sometimes offered by credit card companies.

**PARK COUNTY SCHOOL DISTRICT #6  
BOARD OF EDUCATION POLICY**

In the case of misuse of a District credit card, the individual card user will be responsible for any unauthorized transactions.

Misuse of District credit card can result in revocation of credit card privileges and disciplinary action, which may include termination of the employee.

**LOST OR STOLEN DISTRICT CREDIT CARD**

PCSD No. 6 expects each cardholder and authorized credit card user to be responsible and exercise care of District credit card(s). Authorized credit card users must be able to account for District credit card(s) at all times. District credit card should be in a secured location when not in use.

If your District credit card is lost or stolen, contact the credit card company immediately. When calling credit card provider, be prepared to provide your social security number, then promptly notify the District Business Office. Your District credit card will be deactivated immediately. If the card has been reported lost or stolen and is later presented, a merchant will decline it. Prompt action in these circumstances is very important to reduce District liability for fraudulent charges.

**EXHIBITS**

- ACKNOWLEDGEMENT OF RECEIPT OF PCSD No. 6 DISTRICT CREDIT CARD AND AGREEMENT TO TERMS OF CREDIT CARD USE
  
- PARK COUNTY SCHOOL DISTRICT NO.6 CREDIT CARD CHECK OUT LOG