

# Baker School District 5J

Code: **DJFA**  
Adopted: 6/15/10  
Orig. Code(s): DJFA

## Credit Cards

The Board authorizes the superintendent to hold a bank credit card in the name of the district and to issue such cards to designated employees. Approved card holders will be held responsible for maintaining sole possession and security of issued cards at all times. The credit cards shall have a maximum credit limit of \$5,000.00 per card, with the total credit limit for the District not to exceed \$10,000.00. Any expenses incurred by the card holder must either be within their spending limit as set by the District or reproved as defined in Section 5 below.

Credit cards issued to employees may only be used to purchase items authorized by the adopted district budget.

Purchase slips and detailed receipts showing an itemized list of charges must be turned in to the business office within 7 days of the transaction. The business office shall pay in full the credit card balance no later than the due date so that finance charges will not be incurred.

District-issued credit cards shall be subject to the following:

1. Personal items shall not be charged on district-issued credit cards. If a personal item is purchased on a district-issued credit card in violation of this policy, the District shall:
  - a. Contact individual immediately to resolve the issue and show a copy of the policy to the individual;
  - b. Give the individual a copy of invoice and ask for payment immediately;
  - c. Once payment has been made - note on credit card statements that the individual has made payment;
  - d. Attach a copy of the check or receipt showing payment was made;
  - e. An itemized receipt will be turned into Accounts Payable for payment with the credit card usage from individual and/or team using the credit card.
2. The purchase of alcoholic beverages is strictly prohibited. The purchase of fuel for a privately-owned vehicle is also prohibited without prior authorization. If this policy is not followed the District shall:
  - a. Ask that they reimburse for the beverages purchased; show policy stating restrictions;
  - b. Show that payment was received by individual with a copy of check or receipt;
  - c. Once payment has been made - note on credit card statements that the individual has made payment;
  - d. Attach a copy of the check or receipt showing payment was made.

3. Food rates are \$35/day for full days and \$10 breakfast, \$10 lunch, \$15 dinner for partial days. For meal receipt totals, gratuity limit is 15%. Gratuity is included as part of the meal limit. However, such gratuity limit shall increase to 20% for:
  - a. A meal less than \$10.00 in total;
  - b. Group meals where gratuity is automatically included in the total.

In addition, this policy will not be deemed to be violated if and when gratuity is rounded up to the nearest dollar, which causes the total to exceed 15%.

4. Airline tickets may be purchased with a district-issued credit card only with prior superintendent or designee approval. If the issued credit card provides for purchase incentives (i.e., points, discounts or airline mileage credits), such incentives shall only be redeemed for authorized district business.
5. The Business Manager, Administrator and/or Superintendent must approve in advance with a purchase order all uses of credit card.
  - a. A 239 form will be sent from individual school for purchase from credit card, prior to credit card being used.
  - b. A 201 form will be used for a conference (motel, meals, registration).
  - c. A purchase order will be issued to order items using the credit card.
  - d. An itemized receipt will be turned into Accounts Payable for the credit card usage from the individual and/or team using the credit card within 7 days of usage.
6. A purchase order or district check will be issued instead of using a credit card whenever possible.
  - a. Individual shall be responsible for making all conference arrangements.
  - b. Individual will find out from motel, (including room tax) if they will accept a check from the district.
  - c. A check will then be issued to individual for motel, (tax included) along with a check for meal money and check for registration. If needed, a check will be issued and mailed prior to the conference if at all possible.
  - d. All conference forms are to be received by Accounts Payable 10 days prior to conference.
7. Cash withdrawals with the district-issued credit card is strictly prohibited.

Violation of the provisions of this policy may result in the revocation of the credit card and/or discipline up to and including dismissal.

Terms used in this policy are defined as follows:

“Receipt” means an invoice document (i.e. itemized receipt) issued by a vendor which has been paid with a credit card as an expense by an employee. A receipt must contain the following information:

1. Date indebtedness incurred;
2. Amount paid;

3. Total amount of indebtedness, (including gratuity);
4. Who incurred the charge and the district purpose;
5. Method of payment, i.e., Visa or gas card;
6. The purpose of the indebtedness including an itemized description of the goods or services purchased;
7. The name, address and telephone number of the vendor, i.e., restaurant, gas station, business;
8. Number of individuals (sports teams) that were included in the indebtedness.

“Credit card slip” is the customer’s copy of the credit card charge form. A credit card slip alone is not a receipt. To qualify as a receipt, a credit card slip must be attached to a supporting invoice issued by a vendor containing all the information required of a receipt, (itemized list of meals, number of gallons of gas and names, address of the vendor).

“Credit card” means any credit card method of satisfying a debt owed to a vendor coupled with a promise to pay the invoice amount to a third party. The third party is the “credit card company” means the party that issued the credit card and sends monthly statements of credit card usage to the School District.

Statements must be sent to the School District on a monthly basis and must contain an itemized explanation of the credit card usage.

END OF POLICY

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**Legal Reference(s):**

[ORS 332.107](#)  
[ORS 652.610\(3\)](#)

OR. GOV’T STANDARDS AND PRACTICES COMM’N, ADVISORY OPINION 01A-1007 (AUG. 29, 2001).

**Cross Reference(s):**

DJ - District Purchasing