

Book District Specific

Section 6000 Finances

Title Misc. Disposition Sheet

Code Misc. Disposition Sheet

Status 1) Reading and Review

Adopted October 15, 2025

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Policy Number	Date Approved	District-Specific Edits (1, 2, or 3)	Date Tabled	Date Rejected
PO6423	10/15/2025	District Specific		

Book	District Specific
Section	6000 Finances
Title	USE OF CREDIT CARDS
Code	po6423
Status	1) Reading and Review
Adopted	June 10, 2008
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6423 - USE OF CREDIT CARDS

The Governing Board recognizes the value of an efficient method of payment and recordkeeping for certain expenses.

The Board, therefore, authorizes the use of Educational Service Center credit cards. The name of the Center shall appear on each Center credit card and check related to a credit card account held by the Center. A "credit card account" shall include any bank-issued credit card account, store-issued credit card account, financial institution-issued credit card account, financial depository-issued credit card account, affinity credit card account, or any other card account allowing the holder to purchase goods or services on credit or otherwise transact with the account, and any debit or gift card account related to the receipt of grant monies. The term expressly excludes any procurement card account, gasoline or telephone credit card account, or any other card account where merchant category codes are in place as a system of control for use of the account.

The authorization, handling and use of credit cards has been established to provide a convenient and efficient means to purchase goods and services from vendors. Credit cards, however, shall not be used in order to circumvent the general purchasing procedures established by State law and Board policy. The Board affirms that credit cards shall only be used in connection with Board-approved or school-related activities and that only those types of expenses that are for the benefit of the Center and serve a valid and proper public purpose shall be paid for by credit card. However, under no circumstances shall credit cards be used for personal purchases or the purchase of alcoholic beverages regardless of whether the purchase of such beverages is made in connection with a meal. Use of credit cards in an unauthorized or illegal manner may result in revocation of credit card privileges, disciplinary action and/or, where appropriate, may require the user to pay any and all inappropriate charges, including finance charges and interest assessed in connection with the purchase. Additionally, any officer or employee of the Center who knowingly misuses a credit card account is guilty of the criminal offense of misuse of credit cards. Violations will be reported to the appropriate law enforcement authorities and any applicable licensure board(s).

The Treasurer shall be responsible for the initial issuance, reissuance, and cancellation of Center credit cards and shall maintain written procedures and all appropriate records and reports regarding the Center's credit card account(s). Records and reports will be maintained and made available for review in accordance with this policy and State law.

All officers and employees are required to immediately report lost or stolen credit cards or notice of a possible data breach involving a Center credit card to their immediate supervisor and the Treasurer. The Treasurer will notify the entity that issued the credit card and request cancellation of the lost or stolen card as soon as practicable.

The maximum limit for any credit card account shall be ~~\$10,000~~ 20,000.

Subject to the discretion of the Board and the approval of the Treasurer, credit cards may be used for eligible goods and services including:

- A. transportation reservations and expenses;
- B. conference registrations;

C. reasonable meal expenses

D. purchases from vendors who do not accept purchase orders or vouchers, with prior approval from the Treasurer;

E. other purchases approved by the Treasurer on a case-by-case basis.

Officers and employees are liable in person and upon official bond for any unauthorized use of credit cards and any officer or employee who suspects the loss, theft, or possibility of unauthorized use of a credit card must notify the Treasurer immediately, who shall notify the Board.

The Board prohibits the use of debit card accounts except for the receipt of grant monies. Any officer or employee of the Center who uses a debit card account for any other purpose is guilty of the criminal offense of misuse of credit cards.

Use of the Center credit card for any cash withdrawal transaction is strictly prohibited.

The Treasurer/CFO shall retain general possession and control of the credit card account or presentation instruments related to an account, such as credit cards and checks.

The Superintendent and Treasurer/CFO shall develop administrative guidelines that specify those employees authorized to use credit cards, the types of expenses which can be paid by credit card, and their proper supervision and use. Inappropriate or illegal use of the credit card and/or failure to strictly comply with the limitations and requirements set forth in the administrative guidelines may result in a loss of credit card privileges, disciplinary action, up to and including termination, personal responsibility for any and all inappropriate charges, including finance charges and interest assessed in connection with the purchase, and/or possible referral to law enforcement authorities for prosecution. Violations will also be reported to the applicable licensure board(s).

The Board authorizes the following employees to use Center credit cards:

A. Superintendent

B. Treasurer

C. Directors

D. Administrative Assistants

Each request for use of a Center credit card shall contain:

A. date needed,

B. date to be returned,

C. purpose,

D. authorization,

E. properly executed purchase order.

Upon receipt of a Center credit card, employees shall:

A. inform merchants that the purchase is for "official School Center business" and is not subject to State or local sales tax;

However, if the merchant fails to waive the tax, the employee shall pay it. For large purchases where the merchant refuses to waive the tax, the employee shall present a tax exemption form.

B. maintain credit cards in a secure fashion and prevent unauthorized charges to the account;

C. use reasonable care when making purchases online, refrain from providing the credit card number to unknown online merchants, and do not auto-save credit card number for any online account;

D. maintain sufficient documentation of all purchases, including, but not limited to, charge receipts, original cash register slip or other detailed receipt, and invoices;

- E. provide documentation of all purchases to the fiscal office in a timely manner to ensure prompt payment;
- F. refrain from allowing anyone else to use the credit card or account number;
- G. refrain from splitting the costs of an invoice or purchase in order to circumvent the credit card process and established, pre-approved single purchase limits, monthly spending limits, and/or funds availability.

The officer or employee is liable in person and upon any official bond to reimburse the Center the amount for which the officer or employee does not provide itemized receipts in accordance with the credit card policy described herein.

After use, Center credit cards are to be returned to X) verification that family members or other individuals having no school-related purpose for their attendance paid their own expenses

Failure to return Center credit cards and/or receipts within the above-referenced time period may result in the suspension of credit card privileges and/or charges being deemed unrelated or unsubstantiated.

Employees shall be responsible for any and all unrelated or unsubstantiated purchases and shall be required to make full reimbursement to the Center within thirty (30) business days.

If an employee reimburses the Center for an unsupported purchase, it shall be documented in the monthly credit card reconciliation.

The Treasurer will keep a record/activity log of all credit card uses and review and approve all purchases to verify that the expenses are incurred in connection with Board-approved or school-related activities, are for the benefit of the Center, and serve a valid and proper public purpose prior to disbursing public funds for payment of such expenses.

The Treasurer/CFO shall file a report with the Board annually, detailing all rewards received based on the use of Center's credit card account.

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