



# Addison Northwest

SCHOOL DISTRICT

ADDISON | FERRISBURGH | PANTON | VERGENNES | WALTHAM

**Procedure Name:** Credit Card and Charge Account Procedure

**Related to which policy:** [F1](#), [F20](#), and [F41](#)

**Date last updated:** May 11, 2021

The Addison Northwest School District (ANWSD) is responsible for payment and tracking of expenditures for the following schools:

- Addison Wayfinder Experience
- Ferrisburgh Central School
- Vergennes Union Elementary School
- Vergennes Union High School

The following procedure applies to purchases for goods or services within all ANWSD schools in regard to the provision and use of corporate credit cards and charge accounts in the name of the District. The Director of Finance and Operations will authorize each corporate credit card or charge account holder and establish appropriate limits.

## Corporate Credit Cards:

1. The following positions are eligible for issuance of a corporate credit card with our current financial institution: The Superintendent, the Executive Administrative Assistant to the Superintendent, and one Principal at each school. Upon issuance of the corporate credit card, each individual cardholder must agree to and sign the District's Corporate Credit Card and Charge Account Holder Agreement.
2. The use and need for a corporate credit card purchase should be rare. Only purchases from vendors who will not accept a direct Purchase Order from the District may be charged to the corporate credit card. New vendors that will not accept a PO must provide written documentation of their non-acceptance. This must be included with the requisition that is entered for the corporate credit card purchase using that vendor.
3. You may not use the corporate credit card for vendors currently in our software and any new vendors willing to set up an account with the District. For example, you may not use the corporate credit card to purchase from: Amazon, W.B. Mason, Shaws/Albertsons, Enterprise Rent-A-Car, Home Depot, Lowe's, SkillPath, Sprinticity, Pearson Education.
4. All purchases using the corporate credit cards must obtain an authorized Purchase Order made payable to the corporate credit card account prior to initiating any transaction. As per the Corporate Credit Card and Charge Account Holder Agreement, any charge made to the corporate credit card account prior to having an authorized Purchase Order is considered an unauthorized charge. The cardholder will be disciplined, and their card privileges will be revoked. In the event that a card is used for personal use, the cardholder will be responsible for payment of the charge, and their card privileges will be revoked.



(For more information, please reference our employee [Vendor Acknowledgment letter](#) and our [Requisition, Purchasing and Payment for all Goods or Services Procedure](#))

5. Restricted Use – The use of the corporate credit card is subject to the following restrictions:
  - The School District is exempt from sales tax. It is the cardholder’s responsibility to make the vendor aware and provide them with a copy of our [tax-exempt certificate](#). Some vendors will require an S-3 form in addition to the tax exempt certificate. Please contact the Accounts Payable Specialist if the vendor requires this form.
  - If sales tax is charged to the account, it’s the cardholder’s responsibility to correct the charge with the vendor.
  - No personal or private expenditure shall be charged to the corporate credit card.
  - No monthly or annual subscriptions or recurring charges shall be charged to the corporate credit card. The only exceptions to this are vendors who will not accept a PO, and those that have received prior approval from the Director of Finance and Operations.
  - Capital purchases should never be charged to the corporate credit card.
  - No cash advances will be permitted on the corporate credit card.
  
6. Documentation of each expense shall be submitted to Accounts Payable as soon as possible after the transaction has occurred. In the event the purchase is for items not yet received, please hold your documentation until you are able to verify items have been received.
  - Each expense charged must be accompanied by the actual itemized receipt attached to the [Credit Card and Charge Account Receipt Form](#), and approved Purchase Order.
  - The Credit Card and Charge Account Receipt Form will include the justification for the charge. (For example, if the expense is for meals or food, note on the form if it was for a luncheon meeting and how many meals were included on the bill). In other words, each expense should have the same type of documentation that you would include on a request for reimbursement.
  - If the cardholder is missing a receipt, the cardholder must submit a [Credit Card Missing Receipt Form](#) to the Director of Finance and Operations with all the pertinent transaction information, date of purchase, vendor, amount, etc. The Director of Finance will review the missing receipt form and authorize acceptance. A third occurrence of a missing receipt from the same cardholder will result in termination of privileges to have a corporate credit card for that individual.
  
7. Occasionally, a cardholder may have reason to authorize use of their corporate credit card by another staff member. In these circumstances, the cardholder is still responsible for all charges and collection of documentation associated with the charges. The cardholder must require any user of their card to fill out and sign the [Credit Card and Charge Account User Agreement](#). The user must return the card and the Credit Card and Charge Account Receipt Forms with attached receipts.



8. Card Payments - All statements shall be submitted to Accounts Payable as soon as they arrive. Accounts Payable will match all receipts, forms, and Purchase Orders to the statement. Violations of the District's corporate credit card procedure shall result in disciplinary action, and immediate card suspension.

## District Charge Accounts:

1. The following positions are eligible for issuance of charge accounts with our current vendors: Principals of each school, the Accounts Payable Specialist, and Director of Operations and Maintenance. Upon issuance of the charge account card, each individual cardholder must agree to and sign the District's [Credit Card and Charge Account Holder Agreement](#).
2. All purchases using charge account cards must obtain an authorized Purchase Order made payable to the appropriate vendor prior to initiating any transaction. As per the Credit Card and Charge Account Holder Agreement, any charge made to the charge account card prior to having an authorized Purchase Order is considered an unauthorized charge. The cardholder will be disciplined, and their card privileges will be revoked. In the event that a card is used for personal use, the cardholder will be responsible for payment of the charge, and their card privileges will be revoked. (For more information, please reference our employee [Vendor Acknowledgment letter](#) and our [Requisition, Purchasing and Payment for all Goods or Services Procedure](#))
3. Restricted Use – The use of a charge account card is subject to the following restrictions:
  - The School District is exempt from sales tax. It is the cardholder's responsibility to make the vendor aware and provide them with a copy of our [tax-exempt certificate](#). Some vendors will require an S-3 form in addition to the tax exempt certificate. Please contact the Accounts Payable Specialist if the vendor requires this form.
  - If sales tax is charged to the account, it's the cardholder's responsibility to correct the charge with the vendor.
  - No personal or private expenditure shall be charged to the charge account card.
  - No monthly or annual subscriptions or recurring charges shall be charged to the corporate credit card. The only exceptions to this are vendors who will not accept a PO, and those that have received prior approval from the Director of Finance and Operations.
4. Documentation of each expense shall be submitted to Accounts Payable as soon as possible after the transaction has occurred. In the event the purchase is for items not yet received, please hold your documentation until you are able to verify items have been received.
  - Each expense charged must be accompanied by the actual itemized receipt attached to the [Credit Card and Charge Account Receipt Form](#), and approved Purchase Order.
  - The Credit Card and Charge Account Receipt Form will include the justification for the charge.
  - If the cardholder is missing a receipt, the cardholder must submit a [Missing Receipt Form](#) to the Director of Finance and Operations with all the pertinent transaction information, date of purchase, vendor, amount, etc. The Director of Finance will review the missing receipt form



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6. Card Payments - All statements shall be submitted to Accounts Payable as soon as they arrive. Accounts Payable will match all receipts, forms, and Purchase Orders to the statement. Violations of the District's charge account card procedure shall result in disciplinary action, and immediate card suspension.