

## West Bonner County School District

### FINANCIAL MANAGEMENT

7440

#### District Credit Cards

The Board of Trustees permits the use of district credit cards by certain school officials to pay for actual and necessary expenses incurred in the performance of work-related duties for the district.

All credit cards will be in the name of the school district. Credit cards may only be used for legitimate school district business expenditures. The use of credit cards is not intended to circumvent the district's policy on purchasing. Purchases that are unauthorized, illegal, represent a conflict of interest, are personal in nature or violate the intent of this policy may result in credit card revocation and discipline of the employee.

The business manager shall monitor monthly use of each credit card by reviewing credit card expenditures and report any serious problems and/or discrepancies directly to the Superintendent and Board.

#### Credit Card Users

Credit card users must take proper care of the credit card(s) and take all reasonable precautions against damage, loss or theft. Any damage, loss or theft must be reported immediately to the Business Office and to the appropriate financial institution. Failure to take proper care of credit cards or failure to report damage, loss or theft may subject the employee to financial liability.

Users must submit detailed documentation, including itemized receipts for services, travel and/or other actual and necessary expenses which have been incurred in connection with school-related business for which the credit card has been used. Failure to provide a proper receipt can make the employee responsible for expenses incurred.

#### Credit Card Limits

The district shall establish a single credit line to service each site/department in the district including Priest River Elementary, Priest Lake Elementary, Idaho Hill Elementary, Priest River Lamanna High School, Facilities & Transportation, Technology, and the District Office with an aggregate credit limit. Individual card limits for each site shall be as follows:

<b>Site / Department</b>	<b>Card Limit</b>
Priest River Elementary School	\$ 5,000
Priest Lake Elementary School	\$ 5,000
Idaho Hill Elementary School	\$ 5,000
Priest River Lamanna High School (Grades 7-8)	\$ 5,000
Priest River Lamanna High School (Grades 9-12)	\$ 7,500
Priest River Lamanna High School (Sports)	\$ 10,000
Facilities & Transportation	\$ 15,000
Technology	\$15,000
District Office	\$ 15,000

### Return of Credit Card

All credit cards must be secured and retained by the assigned location approver. District employees who are location approvers are: Principals, the Director of Operations, the Director of Technology, and members of the Finance Team.

### Misuse and/or Unauthorized Use

An employee who violates a provision of this policy shall have his/her credit card privileges revoked immediately and shall be subject to disciplinary action as determined by the Superintendent and reported to local law enforcement. If the Superintendent violates a provision of this policy, he/she shall be subject to disciplinary action as determined by the Board and reported to local law enforcement.

### Additional Procedures

The Superintendent, in consultation with the Assistant Superintendent and/or Business Manager, may establish additional procedures governing the issuance and use of district credit cards that do not contradict any part of this policy. Each cardholder shall be apprised of the procedures governing the use of the credit card and a copy of this policy and accompanying procedures shall be given to each cardholder.

Legal Reference: I.C. § 18-5701      Misuse of Public Money by Officers  
                          I.C. § 18-5703      Definitions

### Policy History:

Adopted on: March 12, 2008

Revised on: July 31, 2024