

## **Business/Non-Instructional Operations**

### **CASH DISBURSEMENT**

#### **Credit Card Usage**

The Brookfield Board of Education will authorize the establishment of a credit card(s) account to be issued under the name of the Superintendent of Schools.

The Superintendent's approval, in addition to the Director of Business and Operation's approval will be required for all charges made on the Brookfield Public Schools' district credit card(s).

#### **Purchases of Supplies or Materials**

##### **Qualifying Purchases**

The Brookfield Public Schools' credit card(s) must only be used to purchase the following:

1. Instructional materials or supplies that cannot be purchased via check or money order (i.e, iPad apps, purchases from Amazon.com, purchases using PayPal, etc.);
2. Emergency supplies or materials.

##### **Purchase Procedures with the Credit Card**

1. Prior to purchase, a Credit Card Authorization to Purchase/Travel ("CCA") form must be filled out by District personnel. This form will detail the following:
  - a) Date of request;
  - b) Person, title, department making request;
  - c) Name and address of vendor, store, or website to be used;
  - d) Item(s) to be purchased;
  - e) Quantity and cost of each item;
  - f) Total amount of the purchase (shipping, etc. may not be available for estimation); and
  - g) Appropriate general ledger (GL) account number
2. Once the CCA is filled out, it must be signed and approved by the Director of Business and Operation's with final approval by the Superintendent.
3. The purchase is then made district employee who completed the CAA form and received the prior approval for the purchase.
4. The CCA must be kept in an "open" file and must have the original receipt attached to it within 48 hours of purchase and/or approval by the Director of Business and Operations or his/her designee. (If the items are being shipped, an emailed receipt must be attached to the CCA). Detailed receipts for all expenses must be the original receipt and include sufficient information to establish the amount, date, place and an itemized list of the expenditure.
5. Once the receipt is attached, the CCA will be filed for review against the monthly credit card bill.

**Business/Non-Instructional Operations****CASH DISBURSEMENT****Credit Card Usage( continued)****Monthly Reconciliation of the Credit Card Statement**

Once the credit card statement is received by the Town School Office:

1. The statement is reviewed with the CCA file. ALL TRANSACTIONS ON THE CREDIT CARD STATEMENT MUST MATCH UP WITH AN APPROVED CCA FORM.
2. Billed CCA forms must be attached to the credit card statement and given to the Director of Business and Operations for review and approval. The Superintendent shall approve the credit card statements upon the Director of Business and Operations review.
3. After review and reconciliation approval, the credit card statement and supporting CCA forms will be reviewed at the next regularly scheduled monthly meeting of the Business and Facilities Subcommittee.

NOTE: Failure to comply with any of the above may be subject to disciplinary action.

**Payments**

Credit Card balances must be paid in full at the end of every statement period. No interest and/or late charges shall be permitted to accrue.

The Business and Facilities subcommittee shall also review the credit line limit of ~~said~~ the credit card on an annual basis, and if necessary shall make any recommendation to the Board as to the modification of said limit.

The Board of Education, Superintendent, or Director of Business and Operations has the authority to terminate the use of the credit card by any employee for any reason.

REGULATION

3326.3(c)

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Legal Reference:      Connecticut General Statutes  
                                 10-248 Payment of school expenses.

Regulation adopted: 8/20/14

**BROOKFIELD PUBLIC SCHOOLS**  
**Brookfield, Connecticut**