

VALLEY VIEW SEWER DISTRICT

KING COUNTY, WASHINGTON

RESOLUTION NO. 2025-2

A RESOLUTION of the Board of Commissioners of the Valley View Sewer District, King County, Washington, for the approval and adoption Policies for Financial Management Resolution NO. 2025-2

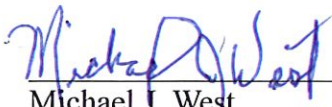
WHEREAS, the District Council finds it in the best interest of the citizens to establish policies to ensure the financial stability of the District; and

NOW, THEREFORE BE IT RESOLVED, that the Board of Commissioners of Valley View Sewer District as follows:

Section 1. The Attached policies for:

- A. Credit Card Policy (*Repeals Credit Cards to Commissioners for authorized travel expenses 2013-6*)

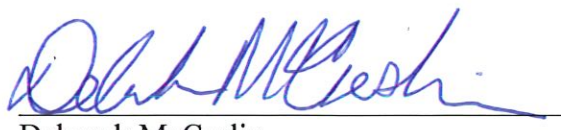
ADOPTED by the Board of Sewer Commissioners of Valley View Sewer District, King County, Washington, at a regular open public meeting thereof, this 15th day of April 2025.



Michael J. West
President



Juan Montelongo Jr.
Vice-President



Deborah McCaslin
Secretary

“WORKING TOWARD A BETTER ENVIRONMENT”



**Credit Card Policy
2025**

Valley View Sewer District Credit Card Policy

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- 2. Distribution**
- 3. Authorization & Control**
- 4. State and Local Compliance**
- 5. Annual Control & Disclosure**
- 6. Issuing Bank**
- 7. Approved Uses for Credit Card Purchases**
- 8. Disallowed Charges**
- 9. Credit Limits**
- 10. Receipt of Goods & Services**
- 11. Payment of Bills**
- 12. Reward Reimbursement**
- 13. Card Security**
- 14. Lost or Stolen Credit Cards**
- 15. Renewal of an Existing Credit Card**
- 16. Extended Absence**
- 17. Audits & Enforcement**

1. Introduction

Valley View Sewer District recognizes that the use of credit cards is a customary and economical business practice to improve cash management, reduce costs, and increase efficiency. VVSD also recognizes the use of credit cards to be an appropriate and useful means of making payment for a variety of types of purchases; some examples may include departmental supplies, subscriptions, online purchases, and recurring vendor payments (where appropriate). The Finance Officer shall implement and administer the following procedures and processes related to the use of credit cards by District employees:

2. Distribution

There shall be seven credit cards disbursed. A Credit Card User Agreement shall be kept on file for each position specifically identified below, and any other District employee to whom a card may be disbursed:

There shall be four Direct Issued Credit Cards issued for roles and responsibilities, which could be more easily facilitated by the use of a credit card.

There shall be four VVSD Department Credit Cards issued which could be used as necessary by various individuals within their department for pre-approved purchases. Each VVSD Department Issued Credit Card has an assigned Direct Issued Credit Cardholder Custodian. The custodian is responsible for dispersing the VVSD Department Credit Cards for authorized short-term use. This card shall be promptly returned and remain securely in the possession of the assigned custodian.

VVSD Direct Issue Credit Cards

1. General Manager
2. Finance Officer
3. Maintenance Superintendent
4. Maintenance Supervisor

VVSD Department Credit Cards

5. VVSD Maintenance Operations
6. VVSD Admin Operations
7. VVSD Permits and Inspections

3. Authorization & Control

Finance Officer

The Finance Officer will be the responsible authority acting as the District Credit Card Administrator who will set up and maintain each credit card account(s) with the banking facility. This includes the overall administration of the procurement card program by reviewing, reporting, and coordinating all aspects of the program. The Administrator will act

of employee errors reimbursed (cards mistakenly used for personal purchases), any losses to the District, amount of Card Revenue (rebates), and results of the physical inventory test.

6. Issuing Bank

Chase is the issuer of Valley View Sewer District VISA Credit Cards. They provide an online portal at <https://www.chase.com/business>.

7. Approved Uses for Credit Card Purchases

The use of the District's Credit Cards is a facilitating process for purchases pursuant to the District's Purchasing and Personnel Policies. Purchases should be made using established vendor accounts whenever possible.

Examples of allowable purchases may include advance payment of airline fares, lodging, registration fees, tuition, conferences, online training, internet purchases, emergency purchases in the field, and specialized office/field equipment and supplies not ordered on a schedule. Authorized users may use their card for pre-approved one-time or recurring purchases from vendors. The use of the card for these purchases will be for timeliness and/or online access to goods and services not available through the existing purchase policy process. These credit cards may be used anywhere that VISA is accepted.

See the Travel Policy for meal per diem information.

Prior to making a credit card purchase, consider the following:

1. Can I make the purchase through the existing Vendor/Warrant issued AP process?
2. Identify goods and services required to perform job-related tasks.
3. Determine if the purchase is within your credit card limits.
4. Ensure that the items are not on the disallowed charges list.
5. Obtain pricing and in-stock availability, and order items are readily available.
6. Ensure that the vendor immediately authorizes the purchase with VISA and provides a detailed copy of the credit card purchase receipt.
7. Retain all receipts, packing lists, and authorizing documents, and attach them to your card expense form.

9. Credit Limits

Credit limits are set to match the needs of each Department and Leadership.

The credit limit for credit cards shall be as follows:

VVSD Direct Issue Credit Cards:

1. General Manager \$50,000
2. Finance Officer \$25,000
3. Maintenance Superintendent \$25,000
4. Maintenance Supervisor \$10,000

VVSD Department Credit Cards \$10,000.00ea.

5. VVSD Maintenance Operations
6. VVSD Admin Operations
7. VVSD Permits and Inspections

There also may be limitations on acceptable merchant category codes (MCC). In other words, some vendors may be disallowed, which will cause a decline in any attempted purchase with them (allowable or not). If after adhering to the proper guidelines and limits stated above, you feel that your purchase has been mistakenly declined, contact your District Credit Card Administrator for assistance.

10. Receipt of Goods & Services

The Direct Issue and Cardholder Custodian is responsible for ensuring the receipt of the goods and services as ordered and any follow-up with the vendor to resolve any delivery problems, discrepancies, or damaged goods. Should any item(s) need to be returned to the vendor, the cardholder will follow the vendor's return policy and also be responsible for ensuring that proper credit is posted for said returned item(s). In most cases, returns and errors can be resolved directly between the cardholder and the vendor.

If, for any reason, the cardholder is unable to reach an agreement with the vendor, the cardholder must contact the Bank and explain the dispute and the reason behind it. In addition to contacting the Bank, the reporting cardholder will also contact the District Credit Card Administrator and apprise them of the situation. We will follow the Bank procedures in relation to the dispute and its process.

11. Payment of Bills

The District Credit Card Administrator will retrieve the monthly billing statement on the first business day after the 29th day of each month and then disburse to each direct cardholder and/or custodian to complete a Card Expense Form. The completed Card Expense Form and all receipts need to be submitted to the District Card Administrator within 1 week of receiving the billing statement. Valley View Sewer is responsible for the

16. Extended Absence

If you will be absent from the District for an extended period, please seek assistance from the District Credit Card Administrator to determine the best options to cover your procurement responsibilities.

17. Audits & Enforcement

To ensure the continued success of the District's Credit Card Program, as well as adherence to the policies as outlined, all individual credit card accounts will be open to internal audit requirements.

Statement Reconciliations not received by the due date or without complete receipt detail – Your credit card limits may be set to ZERO until reconciliation is received. For continual offenders, your credit card may be canceled at the discretion of the General Manager.

Personal Use – Personal use of a District credit card will NOT be tolerated and will result in:

- Disciplinary measures that may include termination and/or legal action.
- Permanent revocation of the card.
- Direct payroll deductions for any unauthorized or personal charges made on the District credit card.

Termination – You must return your credit card to the District Credit Card Administrator when you leave/terminate your employment with Valley View Sewer District.

Valley View Sewer District Credit Card User Agreement – Exhibit A

Valley View Sewer District Credit Card User Agreement

Your signature below verifies that you have read and understand Valley View Sewer District guidelines listed below and agree to comply with them.

1. I understand that District Credit Card(s) are intended to facilitate the purchase of business-related goods and services for the conduct of District business and is not for my personal use.
2. I understand that use of District Credit Card(s) may be revoked at any time based on a change of assignment or location and that the use of this card is not an entitlement nor reflective of title or position.
3. I understand that I am responsible for all charges made against District Credit Card(s).
4. I understand that improper use of District Card(s) can be considered misappropriation of District funds, which may result in disciplinary action, up to and including termination.
5. I understand that all charges are billed directly to and paid directly by the District and any personal charges on the card could be considered misappropriation of funds since VISA/Chase cannot accept any payment from me directly.
6. I understand that I will be required to provide detailed itemized receipt(s) to the Cards Custodian immediately after use.
8. I will safeguard use of District Credit Card(s) and use appropriate security whenever and wherever I'm in possession of any District Credit Card. If a District Credit Card is lost or stolen, I agree to immediately notify the cards Custodian as well as the District Credit Card Administrator.
9. I understand that all District Credit Card(s) are the property of the District. I agree to comply with the terms and conditions of the agreement, Valley View Seewer District Credit Card Program.

I HAVE READ AND UNDERSTAND THE ABOVE CONDITIONS.

Card Holder: _____ Date: _____

Signature: _____

Valley View Sewer District Credit Card Custodian Agreement – Exhibit C

Valley View Sewer District Credit Card Custodian Agreement

Your signature below verifies that you have read and understand Valley View Sewer District guidelines listed below and agree to comply with them.

1. I understand VVSD Credit Card is intended to facilitate the purchase of business-related goods and services for the conduct of District business and is not for my personal use.
2. I understand that my custodian duties may be revoked at any time based on a change of assignment or location and that the use of this card is not an entitlement nor reflective of title or position.
3. I understand that if I am issued a department card, I am the cards Custodian. The Custodian's responsibilities include safekeeping, managing distributions, and ensuring compliance as outlined in District policies.
4. I understand that improper use of the card can be considered misappropriation of District funds, which may result in disciplinary action, up to and including termination.
5. I understand that all charges are billed directly to and paid directly by the District and any personal charges on the card could be considered misappropriation of funds since VISA/Chase cannot accept any payment from me directly.
6. I understand as the Custodian I will be required to provide detailed itemized receipts, to reconcile monthly statements and to comply with internal control procedures designed to protect the District assets. This may include being asked to produce the credit card to verify its existence and aiding in an audit review of its use.
7. I understand that I am responsible for resolving any discrepancies that may occur by contacting the vendor and/or Chase Bank directly.
8. I understand as the Custodian it's my responsibility to safeguard use of District Credit Card(s) and use appropriate security whenever and wherever this card is used. If the District Credit Card is lost or stolen, I agree to immediately notify VISA as well as the District Credit Card Administrator.
9. I understand that the VISA card is the property of the District, and it must be surrendered upon termination of employment or demand of surrender by the District Credit Card Administrator and/or the General Manager. At that point, no further use of the account will be authorized. I agree to comply with the terms and conditions of the agreement, Valley View Seewer District Credit Card Program.

I HAVE READ AND UNDERSTAND THE ABOVE CONDITIONS.

Department: *Maintenance, Admin, Permits & Inspections*: _____

Card Custodian: _____ Date: _____