

**WEST SOUND UTILITY DISTRICT
RESOLUTION 478-14**

**A RESOLUTION OF THE
WEST SOUND UTILITY DISTRICT BOARD OF COMMISSIONERS
~~ESTABLISHING A~~ APPROVING REVISIONS TO THE DISTRICT'S CREDIT
CARD POLICY**

~~WHEREAS, The State of Washington Credit Card Program allows State agencies and special purpose districts to participate under the terms of Western States Contracting Alliance (WSCA) Program~~ West Sound Utility District adopted credit card policy (Resolution 263-11) on March 7, 2011; and

WHEREAS, West Sound Utility District uses a District credit card for travel and certain purchases; now

THEREFORE THE BOARD OF COMMISSIONERS OF WEST SOUND UTILITY DISTRICT HEREBY RESOLVES:

A. The District Credit Card policy is as follows:

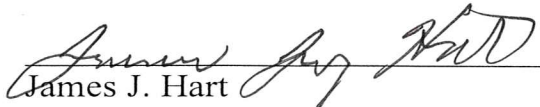
1. The District shall participate in the Western States Contracting Alliance (WSCA) Program used by the State of Washington and shall be a signatory of State Contract 03907 for a charge card (purchasing card).
2. The General Manager is responsible for ensuring compliance with the charge card requirements and delegating and authorizing the Program Administrator to oversee the District's credit card program.
3. The Finance Manager or Assistant Finance Manager is designated as the Program Administrator and is also responsible for submission of payments to the charge card contractor. The Program Administrator is responsible for establishing the proper accounting records to ensure a satisfactory audit trail.
4. The following individuals are card custodians and may be assigned credit cards: Commissioners, General Manager, Customer Service Manager, Finance Manager, Operations Manager, IT Manager and Plant Manager.
5. There shall be a credit card for general use and managed by the ~~Finance Manager~~ Program Administrator. A separate card shall also be available for travel by District employees.
6. The billing cycle purchase limit is \$~~6,000~~ \$10,000 per card, unless specifically modified by the Board of Commissioners. The limit may be temporarily revised by the General Manager to accommodate purchases made under special circumstances such as emergency repairs, disaster responses and other infrequent or unusual situations.
7. ~~The number of transactions is limited to eight (8) unless specially modified by the Program Administrator.~~

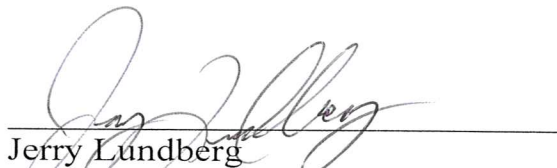
8. The following controls are established
 - A. Purchases shall not be deliberately split to circumvent the purchasing limits.
 - B. The cards can only be used for official District business.
 - C. Personal purchases are not allowed.
 - D. The cards cannot be used for cash advances, under any circumstances.
 - E. Payment of invoices or statements
 - F. Purchases where an open charge account would be utilized
 - G. ~~Purchases from a cardholder's immediate family are not allowed.~~
 - H. ~~Purchases of equipment, material or supplies restricted by policies, guidelines, or contractual agreements are not allowed.~~
9. The credit cards may be used for travel purchases.
10. Disapproved expenses shall be returned if possible or reimbursed by the employee who made the purchase.
11. Lost cards shall be reported to the Program Administrator immediately.
12. Employees assigned a District credit card shall return it upon termination of employment.

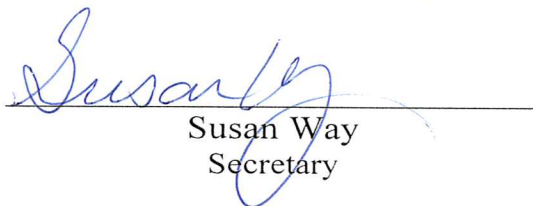
B. West Sound Utility District Resolution 263-11 is hereby repealed.

APPROVED and ADOPTED by the Board of Commissioners of West Sound Utility District at a regular scheduled meeting on February 3, 2014

WEST SOUND UTILITY DISTRICT
Kitsap County, Washington


James J. Hart
Chairperson


Jerry Lundberg
Vice Chairperson


Susan Way
Secretary