Crescent Fire Protection District Credit Card and Assignment Expense Policy

REVISED – AUGUST 10, 2026

1. Purpose This policy establishes requirements for the issuance, custody, use, documentation, reconciliation, and oversight of Crescent Fire Protection District credit cards and for reasonable expenses incurred by District employees while performing authorized District assignments. The policy is intended to provide the District with its own standards for assignment-related expenses and credit card use.

2. Scope This policy applies to all District employees, officers, and other personnel authorized to possess or use a District credit card or incur expenses on behalf of the District. It includes employees assigned through the District Emergency Response Staffing Program (DERSP) and personnel on other District-authorized emergency, mutual-aid, training, travel, or operational assignments.

3. General Guidelines District credit cards are public resources and shall be used only for legitimate District business. Cardholders and authorized users shall exercise reasonable judgment, obtain the best value reasonably available under the circumstances, and comply with applicable District purchasing requirements. Personal use is prohibited.

4. Card Issuance and Control The Fire Chief and DERSP Administrator are the District's authorized credit card program administrators. The DERSP Administrator shall have day-to-day administrative authority over District credit cards used for DERSP employees and District-authorized assignments, including card issuance and assignment, administration of cardholder controls consistent with District policy, monitoring card activity, collection and review of receipts and supporting documentation, transaction reconciliation, coordination of disputed or unsupported charges, and coordination of lost, stolen, or compromised cards. The Fire Chief retains overall executive and expenditure-approval authority. Administrative authority over the credit card program does not independently authorize an expenditure that otherwise requires approval under District policy. Cards remain the property of the District and may be subject to transaction limits, merchant restrictions, or other controls established by the District.

- Employees shall safeguard cards and account information at all times.
- Cards issued for a specific assignment shall be returned promptly upon completion of the assignment when directed by the Fire Chief or DERSP Administrator.

- Lost, stolen, or compromised cards shall be reported immediately to the card issuer, Fire Chief, and DERSP Administrator.

- No employee may allow an unauthorized person to use a District credit card.

5. Authorized Assignment Expenses District credit cards may be used only by or under the authorization of the Fire Chief or DERSP Administrator for actual and reasonable expenses necessary to perform an authorized District assignment, including:

- Lodging when not furnished by the incident, host agency, or other governmental entity.

- Employee meals and food are not authorized District credit card expenses. Employees shall pay meal expenses out of pocket and seek reimbursement in accordance with Section 6 of this policy.

- Fuel, oil, vehicle fluids, tolls, parking, and other necessary vehicle or transportation expenses.

- Airfare, rental vehicles, ground transportation, or other authorized travel expenses.

- Incident, operational, communications, medical, safety, or administrative supplies reasonably necessary for the assignment.

- Other necessary District business expenses authorized by the Fire Chief or DERSP Administrator, consistent with District policy and applicable purchasing authority.

6. Meals and Lodging Employee meal expenses shall be paid out of pocket by the employee and may not be charged to a District credit card. Employees on authorized assignments may seek reimbursement for actual and reasonable meal expenses in accordance with District-established reimbursement procedures. Itemized receipts are required whenever reasonably obtainable. Lodging and other authorized assignment expenses may be paid directly with a District credit card when appropriate. The Fire Chief may establish administrative reimbursement limits or guidance consistent with this policy without further Board action.

- When meals are furnished at no cost by the incident, host agency, or another governmental entity, employees shall not seek reimbursement for duplicate meal expenses except when a separate meal is reasonably necessary because of operational circumstances, dietary needs, travel timing, or another documented

assignment need. When lodging is furnished at no cost, District funds shall not be used for duplicate lodging except when reasonably necessary and documented.

- Alcoholic beverages are not an allowable District expense.
- Reimbursable meal expenses shall be reasonable, incurred by the employee while performing or traveling for an authorized District assignment, and supported by required documentation. Alcoholic beverages and personal or non-assignment food purchases are not reimbursable.
- Employees shall not receive reimbursement or per diem for an expense already paid directly by the District or another agency. Employee meals shall not be paid directly with a District credit card.

7. Emergency and Unusual Circumstances Emergency response assignments may involve conditions where normal purchasing procedures, advance approvals, or ordinary travel arrangements are impracticable. Employees may make reasonable purchases necessary to protect life, safety, property, continuity of operations, or successful completion of the assignment. The employee shall document the business purpose and circumstances as soon as practicable.

8. Prohibited Uses

- Personal purchases or cash advances.
- Alcohol, tobacco, recreational drugs, gambling, entertainment, or other personal expenses.
- Fines, penalties, traffic citations, or parking citations attributable to the employee.
- Purchases intended to circumvent District procurement or approval requirements.
- Purchases for family members, friends, or other persons without a documented District business purpose.
- Any purchase prohibited by law, card issuer rules, or other District policy.

9. Receipts and Documentation The employee using the card is responsible for providing sufficient documentation to establish the public purpose of each purchase. Itemized receipts shall be submitted whenever reasonably obtainable and should identify the

vendor, date, items purchased, and amount. If a receipt is unavailable, the employee shall provide a written explanation and sufficient documentation of the expense.

- Assignment-related charges shall identify the incident, assignment, resource, or other applicable cost-recovery information when known.
- Receipts and supporting documentation shall be submitted promptly after the transaction or upon return from the assignment, in accordance with administrative procedures established by the Fire Chief or DERSP Administrator.
- Cardholders shall cooperate with requests for additional documentation needed for reconciliation, audit, reimbursement, or cost recovery.

10. Reconciliation and Review The DERSP Administrator is responsible for the day-to-day administration, review, and reconciliation of District credit card transactions used for DERSP employees and District-authorized assignments. The DERSP Administrator shall review receipts and supporting documentation, may request clarification or additional documentation, and shall identify disputed, unsupported, or potentially unauthorized charges for resolution. The Fire Chief retains oversight and approval authority and may review any District credit card transaction or reconciliation.

11. Procurement Policy Use of a District credit card is a method of payment and does not independently authorize a purchase that otherwise requires approval under the District Procurement Policy. Routine assignment expenses and emergency purchases shall be handled in accordance with the applicable provisions of this policy and the District Procurement Policy. Where operational circumstances require immediate action, the emergency provisions of the applicable District policy shall govern.

12. Misuse and Repayment Unauthorized, personal, unsupported, or otherwise improper charges may be the responsibility of the employee and may require repayment to the District. Misuse of a District credit card may result in suspension or revocation of card privileges and may result in disciplinary action consistent with applicable law and District policy.

13. Administration The Fire Chief and DERSP Administrator are authorized to administer the District credit card program consistent with this policy. The DERSP Administrator shall have day-to-day administrative authority over District cards used for DERSP employees and District-authorized assignments. The Fire Chief retains overall executive and expenditure-approval authority. The Fire Chief and DERSP Administrator may establish

administrative procedures, card limits, merchant controls, documentation forms, reconciliation deadlines, and reasonable assignment-expense guidance necessary to implement this policy, provided such procedures are consistent with Board-approved policy and the adopted District budget.

14. Relationship to Other Travel Policies For District employees and personnel covered by this policy, assignment expenses authorized and paid under this policy shall be governed by Crescent Fire Protection District policy rather than another agency's general travel policy, unless the District expressly agrees otherwise as a condition of a specific funding source, reimbursement program, mutual-aid agreement, grant, or assignment.

15. Documentation and Record Retention Credit card statements, receipts, reconciliations, approvals, missing-receipt explanations, and related records shall be retained in accordance with the District's records retention requirements and made available for audit or reimbursement review.

16. Amendment and Review This policy shall be reviewed at least once every three years or as needed. Amendments require approval by the Board of Directors.

17. Effective Date and Ratification This Policy shall become effective upon adoption by the Board of Directors on August 10, 2026. The Board hereby ratifies District credit card expenditures incurred on or after July 1, 2026, that were made for legitimate District purposes and that are consistent with the allowable uses, documentation requirements, purchasing authority, and other applicable provisions of this Policy. This ratification does not authorize or approve personal, unsupported, prohibited, or otherwise improper charges.

Adopted August 10, 2026