

Board Policy

Code No. 401.10

CREDIT CARDS

Employees may use school district credit cards for the actual and necessary expenses incurred in the performance of work-related duties. Actual and necessary expenses incurred in the performance of work-related duties include, but are not limited to, fuel for school district transportation vehicles used for transporting students to and from school and for school-sponsored events, payment of claims related to professional development of the Board and employees, and other expenses required by employees and the Board in the performance of their duties.

Employees and officers using a school district credit card must submit a detailed receipt in addition to a credit card receipt indicating the date, purpose and nature of the expense for each claim item. Failure to provide a proper receipt shall make the employee responsible for expenses incurred. Those expenses shall be reimbursed to the school district no later than ten working days following use of the school district's credit card. In exceptional circumstances, the Superintendent or the Board may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances shall be maintained as part of the school district's record of the claim.

The school district may maintain a school district credit card for actual and necessary expenses incurred by employees and officers in the performance of their duties. The Superintendent, Assistant Superintendent, Director of Financial and Business Services, Director of Human Resources, Director of Student Services, High School Principal and Director of Operations may maintain a school district credit card for actual and necessary expenses incurred in the performance of their duties. Fuel company credit cards will be maintained in the name of the school district, by the Director of Operations, and distributed to employees on a trip-by-trip basis.

It shall be the responsibility of the Superintendent to determine whether the school district credit card use is for appropriate school business. It shall be the responsibility of the Board to determine through the audit and approval process of the Board whether the school district credit card use is for appropriate school business.

The Superintendent or designee shall be responsible for developing administrative regulations regarding actual and necessary expenses and use of a school district credit card. The administrative regulations shall include the appropriate forms to be filed for obtaining a credit card.

Legal Reference: Iowa Constitution, Art. III, § 31.
Iowa Code §§ 279.8, .29, .30 (2011).
281 I.A.C. 12.3(1).

Cross Reference: 218.3 Compensation for Expenses to Board Members
401.7 Employee Travel Compensation

Approved: March 18, 1996

Reapproved: February 20, 2001
February 17, 2004
December 4, 2006

Revised: February 2, 1998
April 19, 1999
May 2, 2011
February 19, 2013