

Series 800 – Business Procedures

Policy Title: CREDIT CARDS

Policy Code No. 803.12

The District may secure and maintain credit cards for actual and necessary business expenses incurred by Board of Directors, administrators and other employees in the performance of their duties. Actual and necessary business expenses incurred in the performance of work-related duties include, but are not limited to, fuel for District transportation vehicles used for transporting students to and from school and for school-sponsored courses or events; long distance telephone service used for checking on District business when outside local calling areas; and accommodation, travel and other related expenses for the professional development of Board members, administrators and other employees.

Board members, administrators and other employees using a District credit card must submit detailed documentation in addition to a credit card receipt indicating the date, purpose and nature of the expense for each claim item. Failure to provide proper receipts shall make the expense a personal expense. Personal expenses shall be reimbursed to the District no later than ten (10) working days following use of the District's credit card. In exceptional circumstances, the superintendent or designee and Board may allow a claim without proper receipt. However, written documentation explaining the exceptional circumstances shall be maintained as part of the District's record of the claim.

It shall be the responsibility of the superintendent or designee to determine whether claims submitted through use of District credit cards are appropriate District business expenses.

The superintendent or designee shall be responsible for developing administrative regulations regarding the physical possession and use of District credit cards. The administrative regulations shall include the appropriate form(s) to be filed for documentation of actual and necessary business expenses.

Date of Adoption 06/12/1995

Review Date 01/10/2011

Revision Date

Legal Ref.: Iowa Code 279.8, 279.29, 279.30
IAC Sec. 281 - 12.3(1)

Cross Ref.: Board Policy
803.1 Purchasing Policy
803.4 Receiving Supplies and Equipment
803.5 Approval of Payment for Goods and Services
803.9 Travel Allowance