

Business Procedures

Series 800

Policy Title Credit Cards Code No. 803.12

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

School district personnel 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 expense a personal expense. Personal expenses shall be reimbursed to the school district no later than ten working days following use of the school district credit card. In exceptional circumstances, the Superintendent or 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 school district personnel and officers in the performance of their duties. The Superintendent may maintain a school district credit card for actual and necessary expenses incurred in the performance of the Superintendent's duties. The transportation director may maintain school district credit card for fueling school district transportation vehicles in accordance with Board policy.

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 by the Superintendent and the Board is for appropriate school business.

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Legal Reference: (Code of Iowa)
279.8, .29, .30 (1991) 281 Iowa Admin.
Code 12.3(1), 1984 Op. Att'y Gen. 47