School district personnel 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 for transporting students to and from school and for school sponsored events, payment of claims related to professional development of the Board of Directors and school district personnel, and other expenses required by school district personnel and the Board of Directors 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 will submit adequate documentation in addition to a credit card receipt indicating the date, purpose, and nature of the expense for each claimed item. Failure to provide proper documentation shall make the expense a personal expense. In exceptional circumstances, the Superintendent or the Board of Directors may allow a claim without proper receipt/documentation. Written documentation explaining the exceptional circumstance 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 the actual and necessary expenses incurred by school district personnel and officers in the performance of their duties. The Superintendent, Assistant Superintendent, Chief Financial Officer, and the Director of Operations 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 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 of Directors to determine, through audit and approval process of the Board, whether the school district credit card use by the Superintendent and the Board of Directors is for appropriate school business.

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Reapproved 7-1-96
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Legal Reference: (Code of Iowa) 279.8

Related Administrative Rules and Regulations: Pleasant Valley Community School District Board Policy