

## CREDIT CARDS

Employees may use school district credit cards for 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, transporting staff to professional development and work related activities, payment of claims related to professional development and transportation of the school board and employees, approved meals, approved purchases of equipment and supplies, 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. 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 account for actual and necessary expenses incurred by employees and officers in the performance of their duties. The transportation director will maintain school district credit cards for fueling school district transportation vehicles in accordance with board policy.

It shall be the responsibility of the board of education and superintendent to determine through the audit and approval process of the board whether the school district credit card use has been for appropriate school business.

Adopted: November 11, 2002

Reviewed: July 11, 2016