



## **412.1PR EXPENSE REIMBURSEMENT PROCEDURES**

### **I. PURPOSE**

This document provides procedures for qualified expense reimbursements that the ISD 200 employees have incurred while performing their required duties on behalf of the district. It is understood that budgetary constraints may call for more restrictive guidelines.

### **II. DEFINITIONS**

Travel and related expenses include the cost of transportation (by public carrier, private automobile, district-owned vehicles), meals, lodging, registration fees, required materials, parking fees, tips, and other reasonable and necessary school district business-related expenses.

### **III. MILEAGE REIMBURSEMENT**

District employees ~~and School Board members~~ traveling in their personal vehicle on District 200 business may request reimbursement based on the Internal Revenue Service (IRS) standard mileage rate.

- A. Travel is reimbursable from the employee's regular job location to the employee's temporary work location.
- B. Travel is *not* reimbursable from the employee's home to the employee's regular place of work, *even if* travel occurs multiple times daily or outside of regular work hours.
- C. Employees shall keep a record of travel from one district building to another and a record of mileage for other travel, and complete the "Expense Reimbursement Form" to collect reimbursement. Documentation of miles should be attached to the form and the form must be signed and approved by the appropriate supervisor prior to sending to Accounts Payable.
- D. The district mileage matrix should be used to calculate travel from one district building to another.
- E. Mileage reimbursements will be processed through Accounts Payable on designated check run days throughout the year. Mileage reimbursements incurred during the current fiscal year (July 1 – June 30) must be submitted for payment prior to the last check run in July. No reimbursements will be issued after that date.

### **IV. EXPENSE REIMBURSEMENT**

District employees ~~and School Board members~~ may request reimbursement for expenses incurred while in attendance at or traveling to and from conferences, seminars and workshops,

or while engaged in other travel in accordance with district policy.

- A. Out of State Travel – All out of state travel must be approved by the Superintendent in advance of the event.
- B. Other Travel – Other travel may be permitted, with supervisor approval, for district employees ~~and School Board Members~~ under the following conditions:
  - 1. The purpose of the travel fits with district and/or school goals and/or curriculum;
  - 2. There is a sufficient balance in the appropriate budget to cover the expenses to be incurred;
  - 3. Consideration is given to the number of employees from that particular school and/or department and/or the district planning to attend the same event;
- C. The administrator approving attendance and travel is responsible for determining the reasonableness and necessity of the expense claimed within district policy and has the authority to disallow unreasonable or unnecessary expenses.

## **V. AIRLINE TRAVEL**

- A. Airline tickets should be booked online or by the least expensive method, preferably using a district procurement card (P-Card). The district provides travel on coach class or tourist class only.
- B. In accordance with state law, frequent flyer miles and other airline travel credit resulting from district-paid airfare will accrue to the district and may not be used for personal travel. If the airline will not honor a transfer or assignment of any credit or benefit, the employee must report receipt of the credit or benefit to the district within 90 days of receiving it.

## **VI. PERSONAL VEHICLE**

- A. In some circumstances, use of a personal vehicle is preferable to travel by commercial air or some other commercial means (i.e., when the meeting is nearby or where travel arrangements are extremely difficult). Such travel will be reimbursed at the prevailing IRS rate.
- B. Transportation to and from conferences, seminars or workshops shall be selected on the basis of that which is as reasonable in cost as consistent with comfort, safety and convenience. If the cost of travel by personal vehicle exceeds the cost of coach air fare, the district will reimburse to the extent of the lesser amount.
- C. If more than one person is attending an activity and transportation will be by personal

vehicle, the individuals are encouraged to travel together.

- D. It is permissible for employees ~~or board members~~ to take their own vehicle on a trip to enable them to use some vacation time; however, the same standard regarding reimbursement at the lesser amount, whether airline or private vehicle, will apply.

## **VII. ACCOMMODATIONS**

- A. Individuals are expected to select accommodations, when they have an option, at the most reasonable rate. Lodging shall be selected on the basis of reasonable cost in conjunction with comfort, safety and convenience.
- B. When an individual is traveling with a non-employee, the district will reimburse expenses for the employee only.
- C. Itemized receipts are required for all accommodation claims.

## **VIII. MEALS**

The maximum reimbursement will be in accordance with local per diem.

- A. The district will not reimburse the cost of alcoholic beverages.
- B. The meals expenditures should not be placed on the district P card.
- C. Reimbursement will be based upon actual expenditures; individuals must provide itemized receipts for meal expenditures.
- D. The district will reimburse the cost of banquets or special functions related to an individual's responsibility or participated in by the general audience attending a particular conference, workshop or seminar. It is necessary to document these additional expenses.

## **IX. OTHER COSTS**

- A. The district will reimburse registration fees relating to conference, workshop or seminar attendance.
- B. The district will not reimburse for entertainment or recreation costs that are either part of or separate from the conference, workshop or seminar.
- C. Printed and audio publications which contain the proceedings or supplementary to attendance at a given conference, workshop or seminar, and which are relevant to the employee's ~~or board member's~~ attendance at the conference, may be purchased with the approval of the appropriate supervisor.
- D. The district will reimburse a reasonable cost of baggage handling when necessary.

- E. Individuals are expected to select transportation at the conference, workshop or seminar, when they have an option, at the most reasonable rate. Transportation shall be selected on the basis of that which is as reasonable in cost as consistent with comfort, safety and convenience. Individuals are expected to use conference transportation (i.e., shuttle buses) whenever it is available.
- F. Reimbursement for the use of rental cars by employees ~~and board members~~ is allowed only with prior approval by the superintendent or designee. ~~or, in the case of board members, by the board chairperson.~~
- G. Exceptions to allowed travel expenses must be approved by the superintendent or designee for employees. ~~and by the board chairperson for board members.~~
- H. Gifts of travel, given to the school district, or specific school district personnel must be accepted by the school board via board action prior to the event.

## **X. MISCELLANEOUS PURCHASES**

- A. The School District is exempt from the cost of sales tax for all materials and supplies that are purchased.
- B. Therefore, all employees should purchase supplies and materials through the purchase order system within the District's finance software system, when possible.
- C. While the District may reimburse employees for purchases made on behalf of the School District, no employee will be reimbursed for any sales tax associated with said purchases.

***Cross References: 412 Expense Reimbursement***

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