



Code: **DLC-AR**
Revised/Reviewed: 9/15/92; 1/11/93; 8/11/97;
1/03/01; 9/23/05; 12/12/13
Orig. Code(s): DLC-AR

Expense Reimbursement

1. Conferences/Conventions/Workshops/Business Meetings
 - a. Registration
 - (1) Prepayment – Registrations may be prepaid by using a district purchase order issued at least two weeks prior to the conference deadline. Because exceptions to the two-week period require several hand adjustments to the automated accounting system, late processing will only be considered for registration fees, which exceed \$50; any such exception requires the approval of the director of business and operations.
 - (2) Reimbursement – Registration may be reimbursed by using the district’s Reimbursement Claim for Conference Expenses form #423-003. The appropriate account will be assigned and approved by the supervisor and authorized by the director of business and operations.
 - b. Transportation
 - (1) Mileage reimbursement rate for personal vehicle

Mileage will be reimbursed at the IRS rate in effect July 1 of the current fiscal year or as updated during the year and approved by the director of business and operations.
 - (2) Insurance Requirements
 - (a) The employee is required to provide liability insurance.
 - (b) Reimbursement for insurance expense is included in the mileage reimbursement rate. Parking charges (in reasonable amounts) as well as other toll charges are reimbursable.
 - (3) Public Transportation
 - (a) Airfare may be prepaid; using a district purchase order issued to the carrier or travel agent, or may be reimbursed by using Reimbursement Claim for Conference Expenses form #423-003.
 - (b) Shuttle service to and from the airport or official business meetings may also be reimbursed by using form #423-003. If receipts are not available, a signed statement detailing the expenses will be required.

c. Car Rental

District employees are normally expected to use their own vehicles or public transportation. Car rentals must be approved in advance by the director of business and operations.

d. Lodging

Lodging may be prepaid using a district purchase order issued to the provider or a travel agent, or may be reimbursed by using form the Reimbursement Claim Form for Conference Expenses #423-003. If the employee is accompanied by his/her spouse, lodging expense will be reimbursed for the cost of a room at the single occupancy rate. Discretion on the rates requested is expected.

e. Meals

Meals may be reimbursed on a receipt or per diem basis; only the per diem choice can be prepaid. Alcoholic beverages are not eligible for reimbursements. Meal costs which exceed the per diem rate, but which are part of the conference, will be reimbursed at the rate charged. If a spouse accompanies the employee to a business meeting, the spouse is responsible for his/her meals.

(1) Receipt Basis Option (amount includes gratuity)

Meals may be reimbursed up to the lesser of the amount of the actual cost or the IRS per diem rates in effect for meals at the time of the expense.

(2) Per Diem Basis Option **(IRS per diem rates for meals and incidental expenses are updated as of July 1 each year).**

Meals may be prepaid when overnight lodging is required and the per diem option is chosen. The IRS provides, and the district accepts, two per diem rates – a standard rate and a higher rate for specified high-cost areas (such as New York and Los Angeles). The business office has a list of high-cost areas. Meals that are included as a part of the air fare or as part of a conference are not reimbursable and should not be included in the daily total. Per diem rates are established by the IRS and are effective July 1. Contact the business services office for current amounts.

2. Local Mileage Reimbursement

a. Travel between schools

Employees who are required to use their personal vehicle to travel between schools may be reimbursed at the IRS rate currently in effect by submitting the Mileage Reimbursement form #423-010. The district's insurance will be secondary (only provides coverage if the employee's coverage is exceeded).

b. Travel to attend conferences

Employees who are authorized to use their personal vehicles to attend conferences and/or take care of district transactions may be reimbursed by using the Reimbursement Claim Form for Conference Expenses form #423-003.

c. Administrators

Administrators are not eligible for mileage reimbursement in the Tri-County area.

3. Materials and Supplies

- a. Purchases by staff of materials and supplies up to a cost of \$100 may be reimbursed through the building/departmental petty cash account. Staff requesting such reimbursement must receive approval from their building administrator prior to making the expenditure. To be reimbursed, the staff member must present a receipt or invoice for the amount being requested. The receipt or invoice must detail the items purchased.

- (1) Sign the Petty Cash Reimbursement Request form #422-004;
- (2) Indicate the budget account number where the expenditure is to be charged.

Reimbursement claims for less than \$100 are to be processed in the building/department and payment will be in cash from the petty cash account.

- b. Purchases by staff of materials and supplies exceeding \$100 may be reimbursed through the Pre-approved Expense Claim Reimbursement Form #422-010. Staff desiring to purchase materials or supplies that will exceed \$100 must:

- (1) Receive the approval of the building administrator/supervisor prior to making the expenditure;
- (2) Have the building administrator/supervisor sign the Pre-approved Expense Claim Reimbursement Form #422-010.

- c. To be reimbursed after initial approval and purchase, the staff member must:

- (1) Present a receipt or invoice for the amount being requested. The receipt or invoice must detail the items purchased;
- (2) Finish completing the Pre-approved Expense Claim Reimbursement form #422-010;
- (3) Sign the form;
- (4) Have the building administrator/supervisor again sign the form;
- (5) Indicate the budget account number where the expenditure is to be charged.

Reimbursement claims exceeding \$100 are to be sent to the business services department for final approval and processing. Payment to the employee will be by check.