

**Jefferson County
School District 509J**

Code: **DLC**
Adopted: 9/08/03
Readopted: 7/23/18
Orig. Code(s): DLC

Expense Reimbursements

District Board members and employees who incur expenses in carrying out their authorized duties shall be reimbursed upon submission of a properly filled out and approved voucher, and supporting receipts as required by the business office.

Such expenses may be approved and incurred in line with budgetary allocations for the specific type of expense.

The Board authorizes the superintendent to establish administrative rules to implement this policy. Rules will include provisions for in-district, out-of-district (in-state) and out-of-state travel authorization, the use of private and rental vehicles, insurance coverage, expense reimbursement rates, and accounting procedures.

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)

[ORS 332.107](#)

[OAR 581-022-2260](#)

I.R.C. § 162 (2006); Business Expenses, 26 C.F.R. 1.162-1 (2006).

INTERNAL REVENUE SERVICE, PUBLICATION 463: TRAVEL, ENTERTAINMENT, GIFT AND CAR EXPENSES.

Cross Reference(s):

EEBB - Use of Private Vehicles for District Business