

# Lake County School District 7

Code: **DLC**  
Adopted: 8/12/02  
Readopted: 3/14/12  
Orig. Code(s): DLC

## Expense Reimbursements

It is the policy of the Board to establish a per diem schedule of reimbursement for employees attending professional meetings and workshops unless otherwise covered by the collective bargaining agreement.

Reimbursement for authorized expenditures will be consistent with Internal Revenue Service requirements and subject to the following:

1. Professional Meetings/Workshops

Employees may be required or may request to attend professional meetings that are designed to improve their knowledge and work performance as related to their employment. The attendance at any such meetings must have the approval of the supervisor and/or superintendent.

2. Expenses

Reimbursement by the district will include registration fee, meals, lodging and travel as agreed upon prior to attendance. All requests for reimbursement must be reported on a district form with all required receipts attached and approved by the superintendent.

3. Meals

Meals shall be reimbursed in accordance with the per diem rates set by the Board. No receipts will be required for per diem meals.

a. Breakfast

A breakfast per diem allowance will be paid only when an employee is required to leave the district prior to 6:00 a.m. All employees will be expected to have eaten breakfast prior to reporting to work on the day of departure.

b. Lunch

The supervisor shall determine if a lunch per diem is allowable using the following criteria: (1) If the scheduled trip will interfere with the employee's regularly scheduled lunch period, and (2) whether or not the employee is entitled to a lunch per diem, considering:

- (1) Time of departure;
- (2) Employee's regular lunch hour;
- (3) Trip preparation time;
- (4) Reporting/Loading time.

A lunch per diem allowance will not be paid for field trips in the local area and which are scheduled to return to the point of departure during the same day.

c. Dinner

A dinner per diem allowance will be paid if the arrival time from a trip is after 7 p.m.

4. Meal and Lodging Rates

Meal and lodging rates shall not exceed the regular per diem rate as adopted by the state of Oregon.

5. Mileage

Employees whose assignment requires the use of a privately-owned vehicle shall not exceed the standard mileage rate as adopted by the state of Oregon.

END OF POLICY

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**Legal Reference(s):**

[ORS 294.155](#)

[ORS 332.107](#)

[OAR 581-022-1660](#)

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):**

BHD - Board Member Compensation and Expense Reimbursement

EEDB - Use of Private Vehicles for District Business