

# Oakland School District 1

Code: **DLC**  
Adopted: 12/16/97

## Expense Reimbursements

The Board recognizes that certain expenses are incurred by district employees in carrying out authorized duties. The Board approves the reimbursement of such necessary and reasonable expenditures as outlined in the attached administrative procedures.

All approval and reimbursement procedures must be followed prior to reimbursement.

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 (2005).

### Cross Reference:

BHD - Board Member Compensation and Expense Reimbursement