

Staff Expense Reimbursement

1. Reimbursement Procedure - General

The purpose of these administrative regulation is to provide procedures for the reimbursement of necessary out-of-pocket expenses incurred by district personnel because of travel on official district business. Each administrator/supervisor is charged with the responsibility of determining the availability of budgeted funds, and the method of travel to be used by members of their supervised staff. Once such a determination has been made, reimbursement shall be governed by these rules. A claim for reimbursement must be submitted no later than 60 calendar days of incurring the expense. Reimbursement claims later than 60 calendar days of the expense will be denied. District employees **May Not Claim Reimbursement for Expenses of Another Person**, e.g. spouses or members of the immediate family, whether or not that person is a district employee.

It is the responsibility of the administrator/supervisor approving the claim for reimbursement to determine the necessity and reasonableness of any travel expense incurred in accordance with the regulations set forth in these guidelines, with final approval required by the superintendent. In the instance of a claim for reimbursement submitted by the superintendent, prior approval shall be obtained from the Board; it shall be the deputy clerk/fiscal managers's responsibility to conduct the internal audit review of such expenditures for compliance with these Guidelines. All approvals shall be documented on the appropriate district employee expense statement travel reimbursement forms by the signature of the supervisor and superintendent, as well as the date(s) of approval. **Prior Board approval is required for any out-of-state travel.**

Expenses for personal or vacation purposes will be not reimbursed by the District at any time. Personal expenses include, but are not limited to, gratuities (for anything other than meals) cost of laundry, hair care, souvenirs, personal telephone calls, alcoholic beverages, shoe shines, social events, activity tours (whether or not provided in conjunction with a professional association's convention schedule, unless the cost is included as part of the base conference registration fee), movies, and other entertainment. Valid miscellaneous expenses incurred during out-of-state travel are limited to a maximum of \$5.00 per day and detailed written explanation must be contained in the receipt. Other miscellaneous expenses. i.e. classroom supplies necessary for conducting lecture sessions by district staff invited to make presentations at conferences, must also have a detailed explanation written on the receipt.

If an individual traveling on approved district business engages in both business and personal activities, travel expenses incurred will be reimbursed only for expenses that are ordinary and necessary in the conduct of district business. Expenses incurred as a part of personal business are the sole responsibility of the traveler.

When personal travel is combined with approved district business travel and the individual is traveling) by less than the most expeditious and cost-effective manner, any additional costs must be paid by the traveler.

Time away from work caused by traveling by less than the most expeditious means available for personal purposes must be charged to vacation or other appropriate leave.

Vacation or other personal leave may be taken in conjunction with approved district travel subject to the following:

- (a) Time delays related to approved district business are charged as working time even if no work is performed;
- (b) If the employee travels by less than the most cost-effective manner, as determined by the district, for approved district business or for personal travel combined with travel for district business purposes, he/she must pay the additional cost (e.g., increased fare, meals, lodging expenses, etc.) incurred as a result of the personal travel;
- (c) All subsistence and local transportation (taxi, vehicle fare, etc.) which on vacation status or other appropriate leave must be paid by the employee;
- (d) The traveler will not be required to pay any of the basic transportation costs incurred as a part of the approved district business, even though he/she spends a substantial part of the total time away from home on vacation or other personal leave, provided the employee was traveling on approved district business;
- (e) A traveler who decides on his/her own to conduct district business without prior approval, while on vacation or other personal leave, cannot then use this as a justification to have the district pay his/her basic transportation cost from the district to the location visited, or submit a request for other expense reimbursement.

2. **Reimbursement for Meals**

Employees shall be entitled to reimbursement for meal expenses in the amounts and for the purposes specified in applicable collective bargaining agreements. If a provision regarding per meal or per diem amounts is not contained in an employee's negotiated employment contract, the following are the applicable maximum reimbursable expenses for meals, including gratuity:

Breakfast \$9.50

Lunch \$9.50

Dinner \$20.00

for a total meal reimbursement per diem of \$39.00. The maximum meal reimbursement amounts listed shall be adjusted annually in July by the Board at its annual organizational meeting. Requests for reimbursement for meal expenses shall be submitted on an Employee Expense Statement and must include the original receipt, name of restaurant, date, time, purpose/explanation, number and identity of individuals present. Charge card receipt forms (e.g. VISA), are not valid for requesting reimbursement for meals unless full written explanation (including all details regarding time, place, activity. etc.), is provided on the charge card receipt form, and the original restaurant billing accompanies the charge card receipt. Gratuities must not exceed 15 percent and must be included as

part of the receipt. Gratuities in excess of 15 percent are the responsibility of the employee and will not be reimbursed by the district.

(a) **Non-Overnight Travel**

For non-overnight travel (in-state and out-of-state), reimbursement for meals at the above-specified rates will be made under the following circumstances:

Breakfast - Employees away from the district's facilities or their residence before the beginning of their regular shift while conducting their authorized duties, shall not be entitled to reimbursement for breakfast unless the meal constitutes an integral part of the approved authority attended.

Lunch - Employees away from the district's facilities during their regularly scheduled lunch period while conducting their authorized duties, shall be entitled to reimbursement for lunch in the event that meal constitutes an integral part of the approved activity attended. Otherwise, the district will not reimburse the employee for lunch.

Dinner - Employees away from the district facilities or their residence beyond the end of their regular shift while conducting their authorized duties, shall not be entitle to reimbursement for dinner unless the meal constitutes an integral part of the approved activity attended.

(b) **Overnight Travel**

With respect to reimbursement for meal expenses incurred by district employees during approved overnight travel (In-state and out-of-state), reimbursement on the initial day of travel is provided if the employee is required to leave the district's facilities or residence on or before the following times:

Breakfast 6:00 a.m.
Lunch 11:00 a.m.
Dinner 5:00 p.m.

Reimbursement for meals permitted on the day of return from overnight travel, if the employee is not able to return to the district's facilities or residence, exclusive of eating time, on or after the following times:

Breakfast 9:00 a.m.
Lunch 2:00 p.m.
Dinner 7:00 p.m.

(c) **Bus Driver Activity/Athletic Trip Meal Reimbursement**

In order for the bus driver of an activity/athletic trip to qualify for meal reimbursement. the Activity/Athletic trips must satisfy both of the following conditions:

- (1) Activity/Athletic trips must exceed four hours in duration, measured beginning from the time of departure from the district bus garage to time of return to that point; and

- (2) Activity/Athletic trips must include the “lunch hour.” i.e. begin at or prior to 11:00 a.m. and conclude no earlier than 2:00 p.m. or the “dinner hour” i.e. begin at or prior to 4:30 p.m. and conclude no earlier than 7:00 p.m. Therefore, Activity/Athletic trips which return to the district prior to 7:00 p.m. and rooter bus trip which depart after 5:00 p.m. will not qualify for meal reimbursement.

The maximum amount to be reimbursed per meal for bus drivers on Activity/Athletic trips will be set forth in are as follows:

Breakfast \$9.50
Lunch \$9.50
Dinner \$20.00

Drivers must complete the district transportation activity/athletic trip meal reimbursement form and attach original receipts. The receipts should be collected and the form completed on a monthly basis and submitted to the transportation supervisor. The Transportation supervisor must approve the request for meal reimbursement and will document that approval through the preparation and signature of a separate purchase order request for each driver or if the amount is less than \$15.00 the driver will be reimbursed through petty cash.

NOTE: District employees may not request reimbursement for meals for another individual, whether or not the individual is a district employee.

(d) Student/Staff Meal Expenses Incurred During Post-Season Competition Events.

Following past practice, the district will provide payment in advance to the appropriate designated staff member/coach for meal expenses anticipated for students and staff during post-season competition events. when the estimated cost exceeds \$50.00. Whenever possible, the utilization of one specific restaurant vendor is encouraged. Prior approval must be obtained from the athletic director, principal, and superintendent. The head coach or payee is responsible for obtaining receipts and completing the district’s reconciliation form accounting in a timely fashion for all disbursements by amount and names of student and staff, as well as being responsible for the return of any excess funds to the district office accounts payable clerk. Meal and lodging expenses incurred by advisors/coaching staff either during post-season competition events or assigned scouting trips shall be governed by the per diem rates set forth in these guidelines.

3. Reimbursement for Lodging

Required advance deposits for reservation purposes shall be made by the district in accordance with normal accounts payable procedures, but the total reimbursed an employee for lodging expenses shall not exceed the per diem rate. With respect to lodging expenses incurred during attendance at Board approved conferences or conventions, the per diem rate reimbursed may exceed the per diem but shall be equal to the lowest convention single room rate provided, or at the rate of the participating convention hotel to which the district employee is assigned. Requests for reimbursement shall be submitted on an employee expense Statement form which must include the original receipt and indicate the employee’s name, date(s) of occupancy, room number, single room

rate, and number of persons occupying the room. Charge card receipt forms (e.g. VISA), are not valid for requesting reimbursement for lodging unless accompanied by the original hotel billing statement. An employee must be away from the district's facilities for a period of 10 hours or more before being eligible for lodging expense reimbursement, and prior approval must be obtained from the employee's supervisor and the superintendent

4. **Reimbursement for Automobile Expenses**

- (a) Job-related travel (except the regular daily commuting travel to and from work, either during the work week or on weekends or for evening meetings), will be reimbursed at the current IRS mileage reimbursement rate. Car pooling should be stressed where more than one employee is attending the same activity. The reimbursement rate per mile covers all costs of operating a car; additional operating expenses cannot be claimed, however, necessary expenses incurred for parking an employee's automobile during an approved activity will be reimbursed to a maximum of \$10.00 per day, upon submission of the original receipt with a written explanation for the expenditure. The district will neither reimburse nor pay parking tickets on behalf of any employee.

The number of miles reimbursed for common destinations shall be as designated on the district's approved mileage chart, which is incorporated as part of the district employee expense statement form. Use of a personal automobile for district business should occur only with the knowledge and consent of the employee's immediate supervisor. In case a personal automobile is used from an employee's residence, to or from an airport or railroad station for district-related out-of-state travel mileage for one round trip and parking will be reimbursed. Employees who are assigned to more than one of the district facilities shall be reimbursed for travel at the rate specified in the applicable collective bargaining agreement. Mileage will not be reimbursed for employee travel to educational institutions for courses taken for credit, even if the district will be providing the employee tuition reimbursement for that course.

- (b) **Insurance Coverage** - Insurance costs are included as part of the mileage allowance. It is the responsibility of the owner or driver of the car to be certain that the car is adequately covered by insurance. The employee will sign a statement, prior to travel, that absolves the district of liability for the failure to have the necessary insurance coverage. The responsibility of the district and its employees for damages resulting from automobile accidents is not the same as set forth in the district's general liability insurance policy. The insurance coverage available to the employee is primary to protect both the district and the employee, but only while the automobile is being used on behalf of the district or within the scope of the employment for both the employee and the district. As a policy matter, all persons operating their private vehicles on behalf of the district must carry personal liability and property damage insurance limits in the amounts set forth below:

Personal liability	-	\$100,000 per person \$300,000 per accident
Property damage	-	\$5,000 per accident
Uninsured motorist	-	\$50,000 per accident
Personal injury liability	-	\$50,000 per accident

The district is not responsible for damages to employees' vehicles caused by vandalism or by any other cause beyond the control of the district, while the vehicles are parked on the district's premises.

- (c) **Accidents Involving Private Cars** - Should an employee become involved in an accident while using their personal car on district business, local or state police should be notified as provided by law. The district office should also be notified immediately.
- (d) **Use of Rental Car** - Rental automobiles should be used only when their use will effect a savings or otherwise be more advantageous to the district, or when the use of other transportation is not practical. Rental of a compact car is recommended when suitable for district business because of a lower initial rate and the guaranteed rate. Rental cars should be used only for official travel or in lieu of tax for necessary travel. Any additional costs incurred for other usage will be the personal responsibility of the traveling employee.
- (e) **Taxi Fare** - District employees will be reimbursed reasonable expenses up to a maximum of \$25.00 per approved travel activity incurred for ground transportation, including taxi or airport limousine/shuttle services, when the use of such common carrier transportation is deemed to be the most efficient. If circumstances justify additional expenditures, the superintendent is authorized to approve exceptions to the \$25.00 maximum for ground transportation expenses incurred during Board approved out-of-state travel. Original receipts must be submitted for reimbursement of all ground transportation expenditures with full written explanation on the district's employee expense statement form. Such fares incurred for nonemployees or family members will not be reimbursed.

5. **District Payment for Transportation By Air or Rail Carrier**

Prior approval must be obtained from a district employee's administrator/supervisor and the superintendent for reimbursement for travel either by aircraft or railroad. Following past practice, the district will pay in advance the cost of coach fare in accordance with normal accounts payable procedures upon the presentation of original statement or invoice from the carrier or travel agency. The employee must provide the cancelled ticket stub to the district office accounts payable clerk upon completion of the travel. Charge card receipt forms (e.g. VISA), are not valid for requesting reimbursement for air or rail carrier travel expenses, unless accompanied by the original statement or invoice from the carrier or travel agency.

It is the responsibility of the employee to plan his/her itinerary and purchase a ticket at the least cost to the district, considering conference and work schedules. It is also the responsibility of the employee to review and understand the airline regulations and penalties regarding changes/cancellations. Once the airline ticket is issued and is in the possession of the individual, it is his/her responsibility to assume safekeeping. If an airline ticket, purchased in advance by the district, is changed or canceled and the airline charges a penalty, the district will be responsible for the penalties under the following conditions:

- (a) Due to job requirements, the immediate supervisor requests a change or cancellation;
- (b) Serious personal/family emergency, including serious illness or death.

If a ticket is lost or stolen, it is the responsibility of the employee to negotiate replacement with the airline. Any additional cost to cover the lost or stolen ticket will be the responsibility of the individual.

6. Reimbursement for Conferences/Workshop

The procedures and approval process for certificated, classified and coaching/advisor conference or workshop requests and related travel reimbursements (including requests for October State-Wide Inservice registration), will be developed and monitored by the district assistant superintendent for instruction on, in conjunction with input from athletic/activity directors and the curriculum council, and in consideration of the budgetary funds available. The per diem indicated in these guidelines for both meals and lodging apply to expenses incurred during conferences and workshops as well. In the event meals and/or lodging (which constitute an official plan of a conference), are in excess of the applicable per diem rates and beyond the control of the participating employee, the superintendent is authorized to approve reimbursement for such excess costs.

An employee must complete a district conference/workshop request form at least 15 days prior to the date of activity for an in-state conference, and at least 30 days prior to out-of-state functions. If not an Oregon location, prior approval by the Board must be obtained for all employee out-of-state travel. If the request form is not submitted at least 15 days prior to the conference date, the prior approvals must still be obtained, but the employee must send in their own registration fee, and then submit the receipt for reimbursement.

Professional development and participation in national/regional conference requests by administrative and confidential/supervisory staff shall be managed by the district's administrative council and is subject to approval by the superintendent who shall monitor the availability of budgeted funds. Such requests shall be submitted on district administrative professional development request forms, which shall detail the theme of the conference, purpose of the professional development project, and anticipated expenses both by type and estimated amount. The conference registration fee, lodging deposit, and cost of transportation by air or mail carrier may be paid in advance by the district following the completion of the normal accounts payable procedures. Reimbursement for meals and the balance of lodging expenses incurred will be in accordance with the per diem set forth in these guidelines. Only the superintendent is authorized by the Board to grant an exception to the per diem in the case of excess meals and/or lodging expenses which are incurred by administrative or confidential/supervisory staff because the excess expenses constitute an official, integral part of the conference. Requests submitted by the superintendent for reimbursement for improvement of instruction related-purposes in excess of the per diem set forth in these guidelines for either meals or lodging must be approved by the Board and it is the deputy clerk/fiscal manager's responsibility to conduct the necessary internal audit reviews for all such expenses prior to the actual reimbursement.

7. Use of Credit Cards for Travel Associated with District Business, Staff Development, & Professional Development

- (a) The Board authorizes the superintendent to procure credit cards for use by district personnel. Credit cards will be held by the business manager who will issue such cards to staff at the superintendent's direction for specific periods of time & for specific District business.

- (b) Approved card holders will be responsible for maintaining sole possession and security of issued credit cards at all times. Credit cards are to be returned to the Business Manager who will then store them in a secure location.
- (c) The credit card limit on each card will be set at \$3,000 and reviewed and maintained annually for confirmed limits. A credit card list of documented authorized personnel will be prepared for auditing purposes.
- (d) District credit cards will not be used to supplant or circumvent other District purchasing policies. Credit cards should be used only when the usual methods & procedures for District reimbursement are either unrealistic or would place an unreasonable out of pocket burden on District staff.
- (e) Credit cards will be limited to the following types of uses:
 - (1) Fuel related to authorized district travel in rented or district owned vehicles.
 - (2) Airfare, lodging, meals, car rental and/or other expenses associated with conferences, workshops, and other authorized district travel. Any incentives (i.e. points, discounts or airline mileage credits) gained through use of district credit cards shall be redeemed for authorized district business only.
 - (3) Purchase of equipment or supplies for the district especially if credit card procurement realizes a significant savings for the district (i.e. on line used textbook orders needed for textbook replacement and enrollment growth.)
- (f) Prohibited uses of credit cards:
 - (1) Credit cards cannot be used for cash advances of any kind and/or payment of invoices or statements.
 - (2) The purchase of alcoholic beverages is strictly prohibited.
 - (3) The purchase of fuel for privately-owned vehicles is also prohibited without prior authorization.
 - (4) Leaving a gratuity that exceeds 15 percent is prohibited.
- (g) Any charges against the credit card not properly allowed, following a review by the fiscal office, shall be repaid by said employee. If, for some reason, disallowed charges are not repaid, the district will have a prior lien against, and a right to, withhold any or all funds payable, or to become payable to the employee up to the amount of the disallowed charges and interest at the same rate as charged the district.
- (h) Purchase slips and receipts must be turned in to the business office within 15 days of the transaction. The business office shall pay in full the credit card balance no later than the due date so that finance charges will not be incurred.

8. **Payment Procedure**

The employee is responsible for obtaining all necessary prior approvals, completing the applicable forms and submitting the necessary purchase order(s) to the administrative/supervisor, who shall then forward the request for travel reimbursement to the superintendent for review and approval. After completion of the travel, the employee shall provide original receipts attached to the district employee expense statement or completed mileage reimbursement forms to the district office accounts payable clerk. If all necessary documentation is received in the district office by 3:00 p.m. on Wednesday, the reimbursement check will be available to the employee by Tuesday at 3:00 p.m. the following week.