PROCEDURE – REIMBURSEMENT FOR TRAVEL EXPENSES

The district recognizes that staff may be required to travel within the district, in-state or out-of-state in the performance of their regular duties or as part of the regular or extra-curricular program. The district also recognizes that travel will be necessary at times to allow staff and students to attend meetings, conferences, conventions and workshops which will contribute to their professional growth and to the further development of district programs.

Travel Request/Approval

Prior to making any travel arrangements, a Staff Travel Request Form must be submitted and authorized by the staff member's immediate supervisor and by the administrator(s) responsible for the budget to be charged. In addition, superintendent and school board authorization is required for travel outside of the state and for all travel involving students. Administrators and supervisors that authorize travel requests are responsible to ensure prudent judgement is exercised in the purpose for and arrangement of out-of-district travel. District travel should be conducted at minimum cost for achieving the purpose of the trip.

Staff who obligate the district without proper prior authorization may be held personally responsible for payment of such obligations.

The Staff Travel Request Form must show the purpose of travel, meals, lodging, transportation, registration and any other estimated expenses that will occur during travel and the account code that is to be charged.

Travel status is defined as traveling at least 50 miles outside of the district.

Routine local travel (i.e. daily mileage) does not require prior approval. Mileage to and from work is not reimbursable.

Methods of Payment for Travel Expenses

The following are acceptable methods of payment by category of employee travel:

Purchase Order: registration, lodging, and ground transportation (rental car, bus, etc.)

P-Card: registration, lodging, ground transportation (except for rideshare services), and miscellaneous (parking, tolls, etc.)

Reimbursements: registration, lodging, ground transportation, airfare, mileage, and miscellaneous (parking, tolls, etc.). All airfare shall be purchased by the employee with personal credit card and reimbursed by the district only AFTER the travel has occurred. In rare circumstances, the district P-card can be used to purchase airfare.

Travel reimbursement requests should be submitted monthly to the Accounts Payable office by employees using the Travel Expense Reimbursement Form. The purpose of the travel must be sufficiently described to justify the district purpose of the expense and show each point of origin and destination, as well as the start and end times. Except for meals on overnight trips (which are paid at per diem) original, itemized receipts are required to be attached for all expenses being claimed for reimbursement. Credit card receipts showing only the total amount charged are not sufficient.

The manager of the budget paying for the travel is required to verify that the travel and expenses being submitted by the employee are reasonable for their job duties. Claims for reimbursements will only be honored during the fiscal year in which they take place and must be submitted to the Accounts Payable office by September 30th of the following fiscal year.

Type of Travel Expenses

Lodging

Overnight stays within 50 miles of the closer of either the traveler's residence or primary work location in the district, are not reimbursable unless extenuating circumstances exist to make it impractical to drive home. However, if staff members are acting in a custodial or supervisory role for students who are lodging overnight and it is part of their official duties, then overnight lodging is authorized within 50 miles of the district.

Hotel reservations may be secured with a purchase order or a district p-card. If reservations via a purchase order or district p-card are not possible, employees can use their personal credit card and get reimbursed for lodging costs. Reimbursement for lodging is limited to actual costs for single occupancy at a reasonably priced hotel/motel. Government or conference rates should be requested when available.

If more than one district employee uses a hotel room that is paid by a personal credit card, reimbursement may be claimed by the individual making the payment, with reference to the other individuals in the room.

Detailed receipts for all lodging costs, regardless of the method of payment, are required to be submitted upon return.

Adult Meals

Eligibility for meal reimbursement is as follows:

- Eligible for breakfast if traveling before 6:30 am
- Eligible for lunch if traveling between 12:00 pm - 1:30 pm
- Eligible for dinner if traveling after 6:00 pm

Meals for Overnight Travel

- The district will pay for meal costs for travel involving an overnight stay using a flat rate per diem, as established at the beginning of the school year via the U.S. General Services Administration (GSA).
  - Receipts are not required.
  - Copy of the conference registration is required

    - Reimbursement will not be authorized for meals provided as part of the event attended.

Meals for Non-Overnight Travel

- Reimbursement for meal expenses incurred during non-overnight travel is based on actual and reasonable expenditures.
- Detailed and itemized receipts are required
- Reimbursement for meal expenses incurred within the Mount Vernon School District is generally not reimbursed. Exceptions may be authorized by the Superintendent/designee when the claimant is required to attend a meeting as a district representative. This exception would apply to service clubs and Chamber of Commerce representatives.
- The meal must qualify as non-taxable under Internal Revenue Service regulations. Meals served during a business meeting and at the business site qualify.
- Copies of meeting agendas are required to accompany the reimbursement claim.
- Meals reimbursed for non-overnight travel are considered taxable income and will be included in total earnings on the employee's W2 at year end.

For more information on food and beverage purchase for trainings, meetings and events, please refer to Board Policy 6240.

Airfare

Air travel should be at the lowest fare available or coach class. The employee shall arrange for their own travel provided prior approval was secured.

Employees shall pay with personal credit card and get reimbursed for the cost of airfare upon completion of the travel. The flight itinerary, along with an original detailed receipt are required as backup. Original detailed receipts or other proof of payment will also be required for any necessary baggage fees.

Ground Transportation

The least expensive mode of ground transportation to reach the destination should be taken, considering time and availability. Many hotels offer complimentary shuttle service, which should be used when available. The cost of taxis to and from places of business, hotels, airports, or railroad stations in connection with district activities is reimbursable only when more economical modes of transportation are not available or are not convenient or inconsistent with business requirements.

- District Vehicle
    - When traveling by district vehicle, fuel costs, parking, tolls and ferry fares can be paid via p-card or are reimbursable if the use of a p-card is not possible.
- Rental Vehicle
    - Travel by rental vehicle is limited to situations where the use of a personal or commercial transportation is not available, impractical, or more expensive. The district will not pay for any optional insurance coverage on rentals.
    - To rent a vehicle, book through Enterprise Rent-A-Car and ask for state contract rates, which includes a collision damage waiver (CDW).
    - Only district employees may drive rental vehicles paid for by the district. If non-employees drive rental vehicles, the vehicle must be leased on their personal credit card and their insurance is primary. Fuel costs, parking, tolls

and ferry fares can be paid via p-card or are reimbursable if the use of a p-card is not possible.
    - Economy or compact vehicles should be rented unless a larger size is necessary to accomplish official travel. Rental of vehicles rated to carry more than ten people, including the driver, is prohibited. The district shall authorize only one rental car for every four employees when more than one employee uses a rental car.
- Privately-owned Vehicle/Mileage Reimbursement
    - Employees may drive their personal vehicle for work related travel and be reimbursed for the actual mileage. When two or more employees are attending the same conference, plans should be made to use the minimum number of vehicles necessary to transport everyone.
    - Mileage is reimbursed using a flat rate per diem, as established at the beginning of the school year via the U.S. General Services Administration (GSA). Fuel costs are considered when the mileage rates are set and will not be reimbursed separately. Towing, repair costs, liability from accidents, and fines for traffic violations are not reimbursable.
    - Employees using their personal vehicle for in-district travel are entitled to reimbursement.
    - Mileage to and from the home to the employee's primary work location is considered commuting and will not be reimbursed.

<u>Examples of Non-allowable Expenses</u>

The following are expenses that are not reimbursable:

- Alcoholic beverages, room service, meals or snacks other than regular meals (i.e. coffee, gum)
- Personal telephone calls, postage, and memberships
- Mileage to and from home
- Mileage for school levy/bond promotions and other nonofficial school functions
- Entertainment
- Expenses for travel extending beyond the time required for the meeting or business, unless it is in the district's financial interest to extend the travel over a Saturday night or such other rate advantages
- Expenses incurred by non-employees traveling with the employee, including room surcharges
- Travel/Trip insurance
- Value of lost or stolen personal property

<u>Vacations in Conjunction with Business Travel</u>

Occasionally, employees may a plan vacation to coincide with district business travel. When that occurs, the employee is expected to maintain accurate and detailed records to distinguish personal expenses from district expenses. The employee will only be reimbursed for the expenses that would have been incurred if they would have traveled for business only.

Student Travel

Student travel and the adults involved in their supervision must first adhere to the district's field trip Board Policy 2320 and Procedure 2320P. Necessary travel expenses for students and the travel costs of the adults involved in their supervision are allowable costs and should be consistent with the district travel policy and regulations listed above. ASB travel expenses also require prior approval of the ASB.

- Travel request forms
    - Travel request forms are required for district employees, including coaches and advisors. Travel request forms are not required if the only expenses are mileage, parking, and/or tolls. Travel request forms are not required for individual students.
- Student meals
    - Student meals will be paid at the per diem rate below:
        - $8 breakfast – if traveling by 6:30 am
        - $10 lunch – if traveling between 11:30 am – 1:00 pm
        - $12 dinner – if traveling at 6:30 pm
    - Receipts are not required under the meal per diem method
    - Adult meals will follow the district travel process on page 2 and 3 above