

## FINANCIAL MANAGEMENT

### Reimbursement of Expenses

The Kennewick School District No. 17 will reimburse Board members and employees for actual and necessary expenses incurred while performing services for the District. Meal cost will be paid at the daily per diem meal rates established below. Travel must be approved in advance. The District is obligated to spend public funds as prudently as possible and with this, in mind, the following regulations have been developed to govern travel and other expenses incurred.

### REIMBURSABLE EXPENSES

1. Transportation

A. Air Travel: Coach Fare ONLY

If the traveler purchased the airfare themselves, all receipts must be attached to the claim. If the airline tickets were purchased by and through the District, the invoice or itinerary must be sent to the business office.

B. Automobile:

The total amount of the mileage reimbursed shall only include the to/from miles and shall not include any personal side trips that are made. The mileage rate will be the amount set in [Policy No. 7515](#) as per Internal Revenue Service guidelines.

C. Car Rental:

Economy or compact automobiles are to be used when the use of rental cars is required unless prior authorization is received from the business office related to specific instances. Receipts must be attached.

D. Taxi, Limousine, Bus Fare, and Parking:

Reasonable charges for these services will be reimbursed if required as part of travel. Receipts must be attached to the claim for expenses.

2. Fees and Registration Costs:

Reimbursement will be made for approved receipted fees and registration costs.

3. Lodging:

Travel destinations located within a 60-mile radius of the District Administration office are not eligible for lodging reimbursement unless approved by a Cabinet-level supervisor. If the travel

Administrative Regulation No. 7515  
Reimbursement of Expenses – Continued

destination is further than 60 miles, actual reasonable lodging expenses per day will be reimbursed. Employees are to request the lowest rate or government rate when reserving lodging.

Reimbursement will be made for the single room rate at a bona fide hotel or motel. The difference between a higher rate and the single rate must be paid by the traveler or subtracted from the claim with an explanation. The District will reimburse only for the time required directly for school business. Arrival earlier or leaving later than necessary for the conference or meeting will be at the expense of the individual and is not reimbursable. If two employees or more are staying in the same room, each individual must claim his/her portion. Receipts for lodging must be attached to the claim. Reimbursements for meals provided through room service are to be supported with itemized receipts.

4. Meals:

Per Diem Allowance Rates

Travel within Washington, Oregon, and Idaho

*Per Day: \$40.00*

Travel for All Other States

*Per Day: \$50.00*

First and last day of travel daily per diem rate will be 75% of the daily rate.

Same day travel from Tri-Cities will be at 50% of the per diem rate.

Taxes and tips are inclusive in the daily per diem rates.

Processing of per diem meal allowance will require a travel authorization form to be completed prior to travel departure. The meal allowance in addition to other allowable reimbursable expense will be paid upon the employee's return from travel, and completion of the travel close out process requiring receipts for reimbursement of non-meal expense.

P-cards are not to be used for meal costs unless associated with Board of Director related travel or under an arrangement approved by the Director of Business Operations. Board of Directors may be reimbursed for meal costs according to the rates provided herein, or through submittal of itemized meal receipts not to exceed GSA per diem rates.

Business meeting meals are reimbursable for Director level and above positions, when the Director is attending the meeting or function as a representative of the district – examples: WASA, Rotary, Chamber of Commerce. The reimbursement claim must include adequate

Administrative Regulation No. 7515  
Reimbursement of Expenses – Continued

supporting documentation substantiating the meeting and cost.

Meal reimbursements that are not associated with overnight lodging may be considered taxable income for IRS reporting purposes and subject to taxation at the time of payment.

5. Other Expenses:

Explain other travel expenses incurred and how it benefits the District. Receipts must be attached to the claim for these expenditures.

6. Rule of Reasonableness

All expenses including those for meals must be reasonable, within the limits prescribed, and related to the purpose of the approved travel or activity. Reasonable is defined as that which a prudent person might normally pay. Costs submitted for reimbursement that are unreasonable and /or deemed excessive will not be reimbursed.

NON-REIMBURSABLE EXPENSES

1. Personal benefit expenses
2. Expenses for spouses or friends
3. Entertainment (pay TV, etc.)
4. Alcoholic beverages
5. Personal telephone calls
6. Taxis or other conveyances to locations not part of the conference or meeting
7. Expenses for travel extending beyond the time required for the meeting or trip

MULTIPLE CLAIMS

If a claim is filed on behalf of others, the claimant must prepare a detailed account that includes:

1. Names of the others who traveled, partook of meals, or otherwise incurred expenses.
2. What connection they had to district business.
3. Who provided the lodging, meals or other services in question, dates and times.
4. A detailed breakdown of amounts.
5. Some statement sufficiently explicit to show what District business was being carried out when the expenses were incurred.

This section should not be construed to permit promotional hosting.

PERSONAL AUTOMOBILE USE

The following procedures apply for employees authorized reimbursement for use of personal vehicles.

Administrative Regulation No. 7515  
Reimbursement of Expenses – Continued

1. The traveler must be on official district business.
2. The claim for expense form must be completed and signed.
3. The traveler must indicate the actual miles, destination, and purpose.
4. Reimbursement will be at the IRS mileage rate.

CLAIM FOR EXPENSES FORM

The claim for expenses form must be fully completed, signed and have all necessary receipts and explanations attached and forwarded to the business office within a reasonable amount of time. Expenses incurred in one fiscal year may be subject to fiscal year end cut off timelines in order to be processed for reimbursement.

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