

Employee Travel/Staff Expense Reimbursement

Definitions

Employee – Any person who incurs travel expenses to be paid by the district. This includes, but is not limited to: Employees, Board members, parents and patrons.

District – Lebanon Community School District.

Board – Board of Directors of Lebanon Community School District.

In-District Expense

1. District employees who incur expenses in carrying out their authorized duties or other individuals who incur expenses on behalf of the district will be reimbursed with the prior authorization of the employee's supervisor and/or superintendent in accordance with district policy and procedures.
2. Meals may be provided through the district food service program, when available, for district employees when participating in district meetings or work sessions during a normal mealtime. If the food service program is not available, prudent judgment will be exercised in providing the meal.

Out-of-District Travel and Conference Expenses

1. District employees intending to travel while conducting district business who will incur reimbursable costs, must complete and submit a district Travel Expense Form to their supervisor or designee (e.g., School Office Manager) at least 15 business days prior to the intended leave. The leave must have prior authorization of the employee's supervisor and/or superintendent in accordance with district policy and procedures.
2. Such expenses may be incurred and approved in line with budgetary allocations for specific types of expenses.
3. Persons who travel at school expense will exercise the same economy as a prudent person traveling on personal business and will differentiate between business expenditures and those for personal convenience.

Vehicle Allowance (See Travel Expense Reimbursement Claim)

1. Reimbursement will be made only for those miles actually traveled in connection with district business.
2. The mileage rate for travel by car will be the current IRS rate.
3. Any employee using his/her personal vehicle for district business is covered by his/her personal insurance on a primary basis and by the district's liability policy on an excess basis. All drivers using personal vehicles on school business are required to carry at least state mandated minimum

liability insurance and have a valid drivers license.

4. If employees travel by an indirect route for personal convenience or interrupt travel by a direct route, employees will bear the extra expense. Travel between home and office is not reimbursable. When travel starts from the residence rather than the official station, employees will be reimbursed the lesser number of miles from residence to destination or official station to destination.

Meal Expenses (See Travel Expense Reimbursement Claim)

1. Reimbursement for meals incurred while traveling on district business will be for the exact cost not to exceed the meal rates approved annually by the Board. (See Expenses Reimbursement Request and Accounting Procedures below.)
2. Reimbursement will be made for ordinary and necessary meal expenses incurred in the course of approved travel for district business. Meals include amounts spent for food, beverage, taxes and related gratuities. Alcoholic beverages will not be reimbursed by the district. Itemized receipts for all meal expenses must be secured and attached to the claim.
3. When personnel attend an authorized meeting where the meal is an agenda item but not included in the fee and the selections and cost of the meal are beyond the control of the employee, the employee will be reimbursed for the actual cost of the meal. An itemized receipt must be provided.
4. Meal reimbursements not involving overnight travel will not be reimbursed unless the meal occurred during an official district business meeting. An official district business meeting is defined as two or more employees or persons assembled for the benefit of the district, to conduct official district business. Official district meetings include conferences, training, workshops, testing, seminars and other similar gatherings to conduct official district business.
5. When travel involves two or more consecutive overnight stays, the employee may request a per diem (daily expense allowance) for meals and incidentals in lieu of providing receipts. Further information can be found under "Meals Per Diem."
6. For Transportation Department ONLY: Meals while on transportation duty are eligible for reimbursement for out-of-town, non-overnight field/sports trips only. Meals for in-town field trips/sports trips do not qualify for reimbursement unless the field/sports trip is longer than 8 hours.

Bus Drivers who drive their bus route(s) in addition to a field/sports trip, without a break in between the two, are eligible for meal reimbursement. Additionally, all evening trips (trips that go 2 or more hours beyond their regular route return time) are eligible for meal reimbursement.

In compliance with IRS guidelines, these reimbursements will be run through payroll.

Lodging Expenses (See Travel Expense Reimbursement Claim)

1. The cost of lodging necessary for employees traveling on district business will be paid by the district.
2. The district will pay the exact cost, including tax, for a single room or double occupancy if shared with another employee, up to the maximum amount approved annually by the Board.
3. For conference events the district will pay a rate not to exceed the conference lodging rate, including

tax. For purposes of this administrative regulation, such rates are those as set by the hotel in conjunction with the sponsoring organization.

4. Any lodging expense above the cost of a single room, with tax, will be paid for by the employee when they are sharing lodging with a family member or friend.
5. When lodging is pre-paid by the district or to be reimbursed the employee must submit a receipt.

Additional Allowable Expenses (See Travel Expense Reimbursement Claim)

1. In addition to meals and lodging, certain necessary costs incurred while on district business will be reimbursed by the district. These necessary costs will be limited to exact expenses for:
 - a. Business phone calls;
 - b. Parking and tolls;
 - c. Taxi/Bus/Rental car;
 - d. Gratuity not to exceed 15% of the service.
2. These additional expenses will be paid on a reimbursement basis with receipts required.

Prohibited Expenses

1. Any expenses outside of the costs for items described in the above regulations will not be paid for nor reimbursed by the district.
2. Examples of prohibited expenses include:
 - a. Laundry, hair care, shoe shine;
 - b. Alcoholic beverages of any nature;
 - c. Movies or other entertainment (except as a part of conference registration);
 - d. Any other personal expenses.
3. Expenses submitted more than three months after the expenditure incurred, unless approved by the superintendent or designee.
4. Where a receipt is required but is not provided unless approved by the superintendent or designee.

Pre-paid Expenses

1. Certain travel expenses maybe pre-paid by the district rather than reimbursed if the expenses have prior authorization of the employee's supervisor and/or superintendent.
2. Pre-paid expenses will include:
 - a. Conference or workshop registration costs;
 - b. Lodging costs;
 - c. Necessary transportation costs other than vehicle mileage reimbursement (airfare, train fare).
3. Pre-payment for such expenses will be made by the district directly to the vendor, e.g., hotel, airline, through the regular purchase procedures.
4. Conference or workshop registration forms and/or proof of lodging/transportation booking and exact

costs must accompany the purchase order(s) or procurement card statement for such pre-paid expenses.

5. Receipts for all pre-paid lodging and transportation expenses must be submitted when the employee returns.

Personal Travel Combined with District Business Travel

1. 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.
2. 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.
3. 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.
4. Vacation or other appropriate 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.) while 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.

Expense Reimbursement Request and Accounting Procedures

1. Reimbursement requests detailing actual expenditures must be submitted on the district's travel expense form and approved by the superintendent or designee in writing. Itemized receipts and supporting documentation must accompany all expense reimbursement requests. This includes, but is not limited to, receipts for transportation, lodging, meals, registration, conference and workshop fees. All requests must be submitted to the district office within 10 working days of the conclusion of the trip.

2. Expenses, which consist primarily of the cost of furnishing meals for others, will be reimbursed upon submission of a travel expense report, which includes:
 - a. Names of guests;
 - b. Organizations involved;
 - c. Full explanation of the district business purpose of the meeting.
3. In the event a vehicle was rented, a copy of the rental agreement must be attached to the travel expense report. The rental charge should be paid from the amount advanced, as applicable. Purchase of gas and oil, which have been deducted from the rental charge by the rental agency, must be included.
4. Any claim for mileage reimbursement only may be submitted at the end of each month in which reimbursement is to be claimed. A claim must be submitted no later than 90 calendar days of incurring the expense. Reimbursement claims later than 90 calendar days of the expense will be denied.
5. Mileage for approved district business travel in a private vehicle will be reimbursed at the current rate per mile established by the district, collective bargaining agreement or Internal Revenue Service (IRS), as applicable. Reimbursement that exceeds the IRS rate will be included as income to the employee in accordance with IRS regulations.
6. In the event the total of the amount charged to, and/or received from, the district by the employee as advances, reimbursement or otherwise, exceeds the ordinary and necessary business expenses the excess must be reported as income in accordance with IRS requirements.
7. Failure to obtain required prior approval as expressed in this policy may result in personal liability on the part of the employee.

Meals Per Diem

1. When travel involves two or more consecutive overnight stays, the employee may request a per diem for meals and incidentals.
2. The per diem meal allowance is a fixed amount of reimbursement for a meal and all other travel incidentals. It is not reimbursement for the actual costs incurred. Receipts are not required for meals if claiming per diem.
3. Meal expenses are covered on a per diem allowance basis. Per diem allowances:

Breakfast	\$13.00
Lunch	\$17.00
Dinner	\$29.00
Total	\$59.00
4. Complimentary continental breakfasts provided by a hotel/motel do not affect the per diem meal allowance. No adjustment is required.

5. Daily meal per diem amounts for the initial day of travel and final day of travel are determined on the following schedule based on departure and arrival times.

Meal Allowance	Prior to 6:00 a.m.	6:00 a.m. to Noon	12:01p.m. to 6:00 p.m.	After 6:00 p.m.
Initial Day of Travel - Leave:	All Meals	Lunch & Dinner	Dinner	No Meals
Final Day of Travel - Return:	No Meals	Breakfast	Breakfast & Lunch	All Meals

6. Request for Per Diem prior to approved travel must be submitted, on the Travel Expense Form, to the Business Office 10 business days prior to departure.