



Book	Current Board Policies
Section	D: FISCAL MANAGEMENT
Title	Travel and Expense Reimbursements
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PATTONVILLE SCHOOL DISTRICT

EPS Code: DLCA, page 1 of 6

TRAVEL AND EXPENSE REIMBURSEMENTS

The district will pay for travel expenses for district employees and Board members who travel outside the district for training, professional development, attendance at district-related meetings or for other approved reasons related to their positions with the district. All persons traveling at the district's expense are expected to use good judgment, differentiate between expenditures for business and those for personal convenience and avoid unnecessary fees and excessive charges. With the exception of meals the district is tax exempt and will not pay Missouri sales or use tax to any vendor or reimburse an employee or Board member for Missouri sales or use tax.

The following rules will apply to district employees unless the superintendent or designee determines that unusual circumstances justify an exception. Board members will follow this policy as well unless the Board or the Board president determines that unusual circumstances justify an exception. All exceptions will be documented in writing for auditing purposes.

Relocation

The district will not pay for or reimburse an employee for relocation travel expenses unless such expenses are included as part of an employee's benefit package as approved by the Board.

Authorization for Travel

District employees must obtain prior authorization from a supervisor for district-related travel before the employee is allowed to incur travel expenses, and have an approved Professional Development Request for Leave form. Travel costs that are charged to a federal grant or fund award must first be approved in writing by the superintendent or designee who oversees that particular federal program and, when required, the state or federal contact overseeing the federal funds at the Missouri Department of Elementary and Secondary Education (DESE).

In general, the Board authorizes the superintendent to attend meetings and conferences in Missouri as long as the travel expenses are within the district's budget. However, the Board reserves the right to question all travel expenditures and, if necessary, limit future travel. Prior to any out-of-state travel if such travel is at the district's expense, the superintendent will inform the Board of such travel (unless the issue is otherwise addressed in the superintendent's contract).

Payment Method

1. Direct Payment by District - Board members and employees are required to register for meetings and make travel arrangements per district policy so that vendors are receiving payment directly from the district or through a district-issued purchasing card when possible.
2. Reimbursement - Board members and employees should only pay for travel costs and seek reimbursement from the district in situations where direct payment by the district is not possible or practical; such as mileage reimbursements, meals when the board member or employee does not have a purchasing card, or payment for parking fees.

Documentation and Request for Reimbursement

- Request for travel, meals, lodging, and miscellaneous expenses must be submitted on a district approved claim form.
- Requests for mileage reimbursement must include the date, destination, and miles traveled stated on the form. Mileage for multiple days of travel should be recorded on a Mileage Register form and submitted with the claim for reimbursement.
- Original itemized/detailed receipts must be submitted with a claim for reimbursement for all travel expenses, or attached to the transaction log for expenditures made with a district issued purchasing card. This includes but is not limited to: meals, hotel, registration fees, airfare, cab fare, shuttles, and parking fees. Travel expense not supported by original itemized/detailed receipts will not be reimbursed, and employees who fail to provide original itemized/detailed receipts for expenditures made with a district issued purchasing card may be personally liable for the expense. District administrators must attach a signed copy of an Administrative Professional Development Request for Leave form in order to be reimbursed for travel expenses. All staff members must attach a signed copy of the Professional Development Request for Leave form in order to be reimbursed for travel expenses.
- All requests for reimbursement must be submitted within 90 days of the date of travel, or the last day of travel for trips that last multiple days. All requests for reimbursement must be made within the fiscal year the travel occurred.

Advance Funding

- Advance funding for meals, lodging, registration, and travel may be requested for conferences requiring substantial expenditures. Requests for advance funding must be submitted at least ten (10), but not greater than thirty (30), days prior to the conference.
- A Recapitulation of Expenses form must be completed and submitted to the Chief Financial Officer within ten (10) days after completing the trip.
- Original itemized/detailed receipts are required for all expenses and must be attached to the Recapitulation of Expenses form. Expenses not validated by an itemized/detailed receipt will be the responsibility of the individual who received the advance. Advanced funds not validated by an itemized/detailed receipt shall be refunded to the district.

Documentation for Use of Federal Funds

When federal funds are used for travel, the district must be able to justify the necessity of the travel to the federal program and demonstrate that the costs incurred were reasonable and consistent with the district's travel policy. Therefore, district staff or Board members using federal funds for travel must provide sufficient documentation to the superintendent or designee who oversees the applicable federal program. Such documentation may include, but is not limited to, the following:

1. An agenda of the event attended.
2. A list of attendees at the event.
3. A written statement justifying the expense.
4. Evidence of prior written approval for the expense.

The superintendent or designee may require additional information when he or she determines it is necessary.

Specific Travel Rules

Traveling by Vehicle

The district will pay for mileage when employees or Board members travel using their personal vehicles, but only for the actual distance necessary to attend the event and only if the employee or Board member is appropriately licensed to drive the vehicle and insured as required by law. The vehicle must be licensed as required by law. Employees and Board members transporting students will be reimbursed only if laws and district policies regarding the transportation of students are followed.

Individuals who are traveling to the same destination are required to share transportation unless an exception is granted by the superintendent or designee or unless the employee or Board member is willing to travel at his or her own expense. When sharing transportation, only the person whose vehicle is used may claim mileage.

The mileage allowance rate represents full compensation for the costs of operating the vehicle, including fuel costs, and is set at the IRS allowable cost per mile for local and state travel. The reimbursement rate for mileage will be based on the IRS approved rate in effect for the month in which travel occurred. Typically the IRS revises the rate each January 1, but on occasion may revise the rate at other times to reflect the increased costs of operating a vehicle. Any IRS rate change made effective during a month will be retroactive to the first calendar day of that month. Mileage will be computed from the employee's assigned base. Travel from the employee's home to work, or return to work or district function from home, is not reimbursable. In-district travel must be reimbursed within the fiscal year in which it occurred, and within 90 days. The district will not cover physical damage to the private vehicle or loss of its personal property contents.

In district travel will be authorized to employees whose duties require travel on a regularly scheduled basis between schools during the school year. A mileage register will be required to record actual miles traveled. Average or estimated mileage will not be reimbursable.

Employees and Board members who choose to drive in lieu of flying when flying is considered more economical shall be reimbursed up to the amount of the air travel. Likewise, employees and Board members who choose to fly when driving is more economical will only be reimbursed for the amount that would have been incurred if the employee or Board member had driven.

Car rentals are not reimbursable. The exclusion of car rentals may be waived by the Superintendent or Chief Financial Officer prior to travel. A waiver will only be granted when deemed a necessity and not a convenience.

Parking and Other Travel Expenses

The district will reimburse employees and Board members for reasonable parking fees and road tolls incurred as a necessary part of the travel, as long as proper documentation is provided. Valet parking is not reimbursable. Fees to park a personal vehicle at the airport when air travel is required will be reimbursed up to \$15 per day.

Airplane or Other Transportation

The purchasing agent shall make all airline reservations, unless otherwise approved in advance by the Superintendent or Chief Financial Officer. If airline reservations are obtained in another way, they will not be reimbursed or permitted. Bus or train will be reimbursed for the actual cost for regular fare. Only regular ticket fees and fees for up to 1 checked bag are allowable. Fees for priority boarding, heavy baggage, or more than 1 checked bag is not allowable.

Lodging

The district will not pay for hotel expenses unless an overnight stay is necessary to attend the function or returning to the district would be unsafe or cause the Board member or employee to travel late at night. The purchasing agent shall make all hotel reservations, unless otherwise approved in advance by the Superintendent or Chief Financial Officer. In general, lodging arrangements must be made prior to departure and paid by the district directly or through the use of a district purchasing card. Conference or corporate rates must be utilized when available, or when full, lodging of similar or lesser cost.

When more than one staff member attends an event, participants of the same gender are to share a room when possible. Employees will be reimbursed at a single room rate when a double room is occupied by other than district employees on approved school business. If this occupancy results in an additional room for which the district would not otherwise be liable, then the party securing the room will bear personal responsibility for the full cost of the room (i.e. the district will not reimburse cost).

Additional costs associated with higher-than-single-occupancy rates (spouse, children or guest) are not reimbursable and must be paid by the employee or Board member prior to check out.

Taxi service and shuttles to and from hotels will be reimbursed at actual cost. Taxi service and shuttles from non-conference hotels will not be reimbursed unless all conference hotels are full or not available, or when using a lesser-priced non-conference hotel. The cost of the lesser-priced non-conference hotel and daily transportation charges must be less than the cost of staying at a conference hotel.

Meals

When traveling out of town employees and Board members are expected to limit meals to a reasonable expense amount not to exceed an average of \$45 per day, including gratuities. Gratuities cannot exceed 20 percent of the meal cost.

When students participate in events such as: tournaments, competitions, and performances they may be eligible for meal reimbursement. Eligibility is subject to approval by the Assistant Superintendent for Curriculum and Instruction. Reimbursement is for the actual cost of meals not to exceed an average of \$35.00 per day including gratuities. This amount may be decreased when the event does not cause students to reasonably miss a meal during the day. The deduction would be \$8.00 for breakfast, \$11.00 for lunch, or \$16.00 for dinner.

The district will not reimburse employees or Board members for alcoholic beverages, nor will the district reimburse employees or Board members for the cost of meals that will be paid for or reimbursed by the district as part of the registration fees.

Seminar and Registration Fees

Employees and Board members should register for seminars and conferences in advance so that the district may pay directly for the registration. In unusual situations where an employee or Board member must pay directly for such expenses, the district will reimburse at the lowest rate available if an adequate reason is provided. Requests for reimbursement must be accompanied by an itemized/detailed receipt. The district will only pay for late registration fees when there is a valid reason the Board member or employee did not register earlier.

Late registration fees will not be reimbursed unless late registration is due to the staff member receiving late conference attendance notification. The superintendent or designee must approve the late registration reimbursement.

Cancellation costs will only be reimbursed in the case of medical emergency, death in the family, or with the superintendent or designees approval.

Unauthorized Expenses

The district prohibits any expense that is unauthorized, excessive or unnecessary as determined by the superintendent or designee. Unauthorized expenses include, but are not limited to:

1. Costs associated with the travel of a spouse, child or other person accompanying an employee or Board member.
2. Care of a dependent of a Board member or employee during the course of the travel.
3. Alcoholic beverages.
4. Concierge, valet, cleaning, and other hotel services are not reimbursable.
5. Personal expenses, including personal communication expenses and laundry.
6. Tours and entertainment, unless the entertainment expense is part of the registration for the event in which the employee or Board member is participating and the expense is business related and typical for the event. These expenses should be approved by the employee's supervisor before the trip begins.
7. 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 to obtain rate advantages.
8. Expenses incurred by non-employees traveling with the staff member or Board member, including room surcharges.
9. Fines for parking or traffic violations.
10. Valet Parking

Memberships

Professional organization membership is not included in reimbursable expenses unless you are approved to receive a professional membership allocation.

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