Superintendent File: DKC

EMPLOYEE EXPENSE AUTHORIZATION AND REIMBURSEMENT

General Policy

Costs associated with employees carrying out their authorized duties are the burden of the District. Most of these costs shall be paid via District purchase order or District issued procurement card. In cases where the employee incurs the expense directly, the District shall reimburse the employee for allowable expenses upon submission of supporting receipts and documentation.

DCSD reimburses employees for reasonable, necessary, and ordinary business expenses incurred during the course of authorized district business, if the requests for reimbursement are consistent with this policy.

Purchasing Restrictions

Employees are **not** authorized to purchase goods or services on behalf of a DCSD school or department. All purchases must be made using an official district purchase order or procurement card (P-Card). Reimbursement requests for unapproved purchases will be denied.

Reimbursement for mileage, tolls, or parking will be processed. In the rare case an exception to this policy is requested, it must be approved by the Chief Financial Officer or designee.

Reimbursement Process

- Employees are responsible for tracking and submitting their own reimbursement requests. Itemized receipts are required for all reimbursed expenses. In cases of lost receipts, employees must submit a Lost Receipt Affidavit form along with a personal credit card or bank statement verifying the amount along with supervisory approval. In the case of meal reimbursements, when there is a lost receipt the reimbursement method would instead default to per diem as noted below. All travel expenses may be subject to internal audit.
- Supervisors and principals must review and approve expenses submitted by their respective teams.
- Requests must be submitted by July 15th, 15 days after the end of the fiscal year, or reimbursement may be denied

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Travel With Students

Employees traveling with students may use a district P-Card to pay for meals and other incidental expenses for both students and staff. As these trips involve student supervision, it is expected that employees will incur related expenses.

If the P-Card is declined:

- Contact the District P-Card Administrator at **pcard@dcsdk12.org**.

- If unresolved or after hours, employees may cover the expense and later request reimbursement with itemized receipts.
- Accounts Payable will require documentation confirming the P-Card was declined.

Travel Without Students

All travel must have a valid business purpose, and employees are expected to evaluate the necessity, cost, and potential alternatives.

When booking travel:

- Choose the lowest reasonable air, hotel and car rental rates.
- Any unused travel credits or tickets must be used for future business purposes and before expiration.

Payment for travel-related expenses should be made using a district P-Card or purchase order, except for mileage, parking, meals and other business-related and incidental expenses.

Travel Expenses (Using District Procurement Card)

Employees are required to use a District-issued procurement card whenever possible. Any personal charges mistakenly placed on the district card must be reimbursed via check within **30 days**.

Travel expenses such as airfare, lodging, and registration fees should be booked and paid directly by the school or department using a P-Card or purchase order.

If an employee extends travel for personal reasons, any added expenses are their responsibility. Employees are expected to return promptly after business concludes unless an overnight stay is more cost-effective for the district.

Mileage Reimbursement

Mileage is reimbursed at the IRS-approved rate at the time of travel and only for travel beyond an employee's normal commute.

For Example:

1. The employee's normal commute from home to the office is 15 miles. The employee is starting his/her day at an offsite location that is 20 miles from home. The employee would be reimbursed for the additional five miles incurred to get to the starting location for the day. In addition, the miles from the start location back to the office would be reimbursable.
2. The employee's normal commute from home to the office is 15 miles. The employee is starting his/her day at an offsite location that is 10 miles from home. The employee would not be reimbursed for any miles. However, the miles from the offsite starting location for the day back to the office would be reimbursable.

Personnel assigned to multiple district sites (e.g., teachers, supervisors, administrators) are eligible for reimbursement for travel between sites.

Coaches only: Must use district-provided transportation when available. If personal transportation is used when district transport is available, mileage is not reimbursed. If no district transport is available, mileage may be reimbursed with prior approval from the school's Athletic Director.

Non-Reimbursable Mileage:

- Commuting from home to work is never reimbursable, even for after-hours meetings.
- Employees with separate and distinct part-time jobs at different district locations are not eligible for mileage between those separate sites—it is considered a normal commute.

Meals

In general, meal reimbursement is only available when an employee is traveling on official DCSD business. Where meals are included in the registration fee for a meeting, conference or convention, it is encouraged to take advantage of the available meal options which would mean no further reimbursement is required.

When meals are not provided, employees have two options for reimbursement:

Option 1: Actual Expense Reimbursement

Employees can submit an itemized receipt to be reimbursed for the actual cost of their meal. This option is ideal when:

- No alcohol is included on the receipt.
- The meal cost is reasonable and has prior approval from a supervisor. Consider using the per diem amounts on the IRS website as a general guideline to what may be considered a reasonable expense.
- One employee covers a group meal (e.g., for a team), simplifying the reimbursement process.

Option 2: Per Diem Reimbursement

Employees may opt for a daily per diem instead of submitting receipts. Per diem rates follow IRS guidelines, which vary by location. Rates can be checked at the IRS per diem website (https://www.gsa.gov/travel/plan-book/per-diem-rates).

This option may be more suitable if:

- Alcohol is included in the receipt.
- The actual meal cost exceeds what was approved.
- The employee lost the detailed receipt necessary for actual expense reimbursement.

Group or Catered Business Meetings

Reasonable costs for meals during business meetings involving staff, guests, or external stakeholders are reimbursable. These events should be paid with a district P-Card when possible.

Lodging

Employees must choose economical lodging options (hotel, motel). Rentals associated with Airbnb or VRBO type rentals are allowed if they are managed professionally and students are not in attendance. Room sharing is not required to meet cost expectations.

Car Rentals

Employees may rent a mid-size vehicle if it's comparable in cost to alternatives (e.g., rideshare, shuttle). Use a District P-Card for payment. If the rental exceeds the P-Card limit, contact the District P-Card Administrator at **pcard@dcsdk12.org** for a one-time override. The following guidelines apply:

- **Driver & Insurance Requirements**:
    - A valid driver's license is required.
    - Decline optional insurance only if the District's insurance is confirmed and the rental is for a domestic (U.S.) trip. Otherwise, purchase the maximum daily coverage (including Loss Damage Waiver (LDW)).
    - The renter is responsible for theft unless LDW is selected.
    - Rental contracts may provide only minimum liability coverage (e.g., Colorado: $25,000 per person, $50,000 per occurrence, $15,000 property damage). Confirm insurance is included—usually noted above the signature line.
- **Authorized Use Only**:
    - The person who signs the rental contract is the authorized driver. All drivers must be listed on the rental agreement.
    - Violations (e.g., unlisted drivers, underage drivers, speeding, alcohol use, driving on unpaved roads, leaving keys in the vehicle) void all coverage, even if an accident is not the driver's fault.
- **In Case of an Accident**:
    - Report the incident to law enforcement, the rental agency, and DCSD Risk Management immediately.
    - Complete all required documentation and follow up as directed.

Van Rentals

Van rentals are allowed so long as it is no larger than a 10-passenger van. Never rent 15-passenger vans as they are not covered by District insurance.

Required Steps Prior to rentals of car or van for District-Sponsored Travel (with students):

- Complete field trip paperwork (contact Athletics & Activities).
- Contact Risk Management to obtain the District's auto insurance certificate.
- If the rental company requests to be listed as additional insured, provide the following to the Risk Management Department | fax: 303-387-0112:
    - Rental company name
    - Event dates
    - Allow 2–3 business days for processing

Other Reimbursable Expenses

The following are generally reimbursed (not a complete list):

- Tips (up to 20%) for meals and transport.
- Professional event fees (non-DCSD sponsored) with manager approval.
- Parking fees for airport/train station travel.
- Lift/Uber or public transportation.
- Wi-Fi fees.
- Other approved travel-related expenses (e.g., baggage fees, changes, or essential materials).

Non-Reimbursable Expenses

The following are not reimbursed under any circumstances (not a complete list):

- Alcohol
- Snacks or meals outside approved timeframes
- Social or non-official school event expenses, such as events or sports tickets
- Entertainment (movies, shows, in-room rentals)
- Travel costs beyond the business need (unless cost-saving)
- Fines (traffic or parking)
- Trip or cancellation insurance

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Revised: June 25, 2025 (Revising DKC and including provisions addressing matters previously addressed in DKC-R-1 (Mileage, Tolls and Parking); DKC-R-2 (Travel Without Students); and, DKC-R-3 (Travel with Students)

CROSS REFS:
Google Site Reference: https://sites.google.com/a/dcsdk12.org/accounts-payable/travel-mileage