

Culver School District 4J

Code: **DLC**
Adopted: 10/12/04
Readopted: 04/18/06
Revised: 09/14/15
Revised: 10/12/15

EXPENSE REIMBURSEMENTS

District personnel, officials, and Board members who incur expenses in carrying out their authorized duties shall be reimbursed by the district consistent with Internal Revenue Service (IRS) requirements upon submission of an approved and properly recorded voucher form with supporting receipts. A valid receipt must include date, vendor, purpose, amount paid, and gratuity. Such expenses may be approved and incurred, but not exceed, in line with budget allocations for the specific type of expense.

When official travel by personally owned vehicles has been authorized, mileage payment shall be made at the current IRS rate.

Expense Accounts: Reimbursement will only cover actual employee expenses, and receipts are required for all expenses claimed.

Mileage/Meal Claims: Personnel with commitments, which require regular travel, will be allowed mileage/meal reimbursement at the approved rate, when approved by the appropriate supervisor upon submission of a properly completed Mileage and/or Meal Claim for Reimbursement form. Meal expenses for approved district business travel purposed may be reportable as income to the employee in accordance with IRS regulations.

Conference Travel Claims: Reimbursement of expenses for extended (overnight or longer) or infrequent travel for attendance at meetings, conferences and conventions, which are above the regularly assigned duties of an employee, shall be made by the district when approved by the appropriate supervisor. Prior written approval (Professional Leave form) is required and reimbursement shall not exceed the prevailing allowance authorized.

Other Expenses: Other expenses may be reimbursed upon submission of a properly completed and authorized purchase order form. Prior written approval by the appropriate supervisor is required for all claimed expenses.

All claims for reimbursement must be submitted to the business office with receipts within the school year. The district is not responsible for reimbursing claims submitted after the school year has ended.

District personnel, officials, and Board members may be approved for reimbursement of expenses and mileage by authorization from the appropriate supervisor. In each case the circumstances and reasons for the request will be carefully considered. It cannot be expected that all expenses incurred by an individual employee on school business will be reimbursed. Each request will be considered on an individual basis.

Reimbursement of travel must be requested in writing on the Mileage and/or Meal Reimbursement form or the Professional Leave form on a monthly basis. It is incumbent on each individual to keep receipts and an accurate record of the number of miles driven in connection with school business when reimbursement is requested. Also, the purpose of the trip shall be stated in a clear, concise manner and relate to the employee assignment. Reimbursement for conference travel must be requested on the Professional Leave form on an individual basis. Prior written administrative approval is required for all conference travel. Receipts for meals, lodging, registration

fees, and travel by public carrier must be obtained and attached to the travel request form when returned for reimbursement.

Reimbursement Rates

1. The district reimburses mileage expenses in privately owned vehicles at the rate currently approved by the Board.
2. Other normal expenses associated with district business such as approved trips, meetings, workshops, conventions, expenses associated with consultant agreements, shall be approved based on the following guidelines:
Meals: Breakfast \$15.00 Maximum* (* Including gratuity. The district will not reimburse for
Lunch \$15.00 Maximum* alcoholic beverages consumed during district travel.)
Dinner \$25.00 Maximum*

Generally, meal expenses incurred for approved district business purposes in which district business is conducted with at least one or more other persons or that is incurred on approved district business for a trip that is overnight, or long enough that the individual needs to stop for sleep or rest to properly perform his/her duties, as defined by the IRS, will not be reportable as income to the employee.

District policy and rules state that reimbursement is actual, any difference of meal costs can be addressed by the Superintendent and business office at the time receipts are turned in for reimbursement.

Travel by Air:	Coach fare
Travel by Public Conveyance:	Actual Cost
Lodging:	Actual Cost
Registration Fees:	Actual Cost

3. Reimbursement will only cover employee expenses. Receipts and proof of payment are required for all employee expenses.
4. Any excess reimbursements of advancements must be returned to the district.
5. 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.

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)
[ORS 332.107](#)

[OAR 581-022-1660](#)

I.R.C. § 162 (2006); Business Expenses, 26 C.F.R. 1.162-1 (2006).
Internal Revenue Service, Publication 463: Travel, Entertainment, Gift and Car Expenses (2005).