

7.12—(MH) EXPENSE REIMBURSEMENT

The requirements of this policy shall govern reimbursement for expenses related to travel and/or attendance at conferences and professional development activities incurred by Mountain Home School District employees and/or members of the Board of Directors on behalf of the district. Employees and Board members are only eligible for reimbursement for travel expenses for travel which has been approved in advance. Original receipts must accompany all requests for reimbursement to the extent that such receipts are customarily available. For a receipt to be valid it should contain the name of the issuing company, the date, and the amount. No cash advances shall be made for travel. Mileage, lodging, and meal expenses will not be reimbursed when incurred for the personal convenience of the employee and not required by the reason for the travel. Reimbursement for travel shall be for the lesser of the cost between travel by air or by car with some consideration allowed for length of time of the method of travel.

To the extent practicable, employees shall have the district pay initial conference and professional development registration fees and associated necessary materials. In the occasional circumstances where this is not practical, the district shall reimburse the employee for such fees if they are authorized in advance and are supported with proper receipts.

The district will not reimburse expenses of any non-school board member or non-employee who accompanies the school board member or employee during his/her school related travel.

Reimbursable Expenses

Mileage that is driven for a district sanctioned purpose in an employee's personal vehicle shall be reimbursed provided prior supervisor approval is granted and appropriate documentation is submitted establishing the date and time, place, and purpose of the travel. Mileage shall be reimbursed at the rate authorized by the state/IRS¹ as of July 1 of the current fiscal year. Staff members traveling to the same meeting are strongly encouraged to carpool. It will be the responsibility of the immediate supervisor to determine whether mileage is approved for more than one driver. Point of origin for travel reimbursement will be the employee's home base within the school system or the employee's personal residence whichever is shorter. *All personnel with multiple site assignments will be reimbursed for traveling expenses incurred due to those assignments consistent with district policy.*

If an employee is required to commute between schools, the Mountain Home School District will reimburse the employee for miles driven as follows:

- (1) If a round trip is made, then the employee will be reimbursed for the number of miles from the school of origin to the school of destination times 2.
- (2) If the employee concludes the day at the second school, then the employee will be reimbursed for the number of miles from the school of origin to the school of destination.

Meals may be reimbursed for travel which necessitates an overnight stay when submitted according to the dictates of this policy. Meals shall be reimbursed at the following rates. *Except as otherwise specified by this policy, meals are only reimbursable in conjunction with travel requiring an overnight stay.*

For in-state travel requiring overnight lodging, the following meal allowances apply:

Breakfast - \$6.00 Lunch - \$9.00 Dinner - \$15.00

For out-of state travel requiring overnight lodging, the following meal allowances apply:

Breakfast - \$7.50 Lunch - \$12.50 Dinner - \$20.00

If the travel requires a departure prior to 6:00 am on the first day, breakfast will be considered reimbursable. If the travel requires a departure after 6:00 am, but before 12:30, lunch and dinner will be considered reimbursable. If the traveling distance upon the return prohibits an arrival prior to 8:00 pm on the last day, dinner will be considered reimbursable.

Meal expenses incurred by the superintendent as necessary, in the performance of duties when meeting with state officials or consultants may be reimbursed on a prorated, per person basis in line with the mandates of this policy. Such expenses shall only be reimbursed when the expenditure is likely to result in a tangible benefit to the district.

Travel necessitating overnight lodging shall be reimbursed to the extent that it is not lavish and is reasonable based on circumstances of the expenditure. To the extent practicable, employees shall receive assistance from administrators or their designee in arranging travel plans to help keep expenses to a minimum.

Staff members traveling on approved school business will be expected to pay for all of their expenses associated with the approved travel, unless using a school credit card. Request for reimbursement should be filed immediately upon return. The reimbursement request should be made by completing and submitting an official travel reimbursement request form to the building principal or immediate supervisor for approval. The form should detail mileage, dates of trips, destination, names of travelers, and trip purpose, as well as a receipt for overnight accommodations. Approved requests for reimbursement will be forwarded to the business office after which reimbursement will be made within ten working days.

Expenses not covered

The district shall not reimburse the following items/categories of expenses.

- Alcoholic beverages;
- Entertainment expenses – including sports or sporting events; pay per view or game expenses at motels;
- Replacement due to loss or theft;

- Discretionary expenses for items such as clothing or gifts;
- Medical expenses incurred while on route to or from or at the destination of the reason for the travel;
- Optional or supplementary insurance obtained by the employee for the period covered during the travel; and
- Tips, other than those required by the source of the expense, e.g. a restaurant which adds a tip to the bill for all groups of six or more.⁴

Credit Cards

Only those employees specifically issued credit cards to be used in the performance of their jobs to purchase goods, services, or supplies on behalf of the district shall be allowed to use such cards. Employees who incur reimbursable expenses as defined in this policy are expected to pay for them initially by any means they choose and then submit their request for reimbursement. The district assumes no responsibility for the payment of any personal credit card charges incurred by a district employee.

Airport Associated Expenses

Receipts for airport associated expenses are required for reimbursement. All airline flights shall be by coach/economy class. Upon arrival at their destination, employees are expected to take the less expensive option between a taxi and an airport shuttle service to his/her hotel or meeting site. When circumstances dictate that a rental car is necessary and/or the most economical approach to the travel requirements, the least expensive car that will accomplish the job should be rented. The district shall not reimburse for any kind of rental car supplemental insurance.

Notes: The following IRS publications were used in the development of this policy.
15-A, 15-B, 463, 535, 1542, and the Fringe Benefit Training Guide

Date Adopted: June 27, 2006

Last Revised: May 19, 2011