

DeForest Area School District
Administrative Regulation

TITLE: EXPENSE REIMBURSEMENT	NUMBER: AR 9.7(13)
<i>Executive Limitation: EL 9, Asset Protection (9.7 – Fund Management Practices)</i>	
Recorded as Administrative Regulation: <i>Established: 3/8/04 Revisions: 11/08/10, 3/11/13, 4/22/13</i>	
Origin as board of Education Policy: Fiscal Management 671.2 <i>Established: 1980 Revisions: 9/28/93, 2002</i>	

District personnel and Board members who incur travel expenses (registration fees, lodging, meals, and mileage) in carrying out their authorized duties shall be reimbursed by the district upon submission of a properly completed and approved voucher and such supporting receipts as required by the administration. Such expenses may be approved and incurred in line with budgetary allocations, and in accordance with provisions of current employee agreements, and established travel procedures.

Employees and board members who are authorized to use their personal vehicles to carry them on school business shall be reimbursed at the per mile rate established.

Petty Cash funds may be used to reimburse staff for out-of-pocket expenses for immediate or emergency use for District related purchases as outlined in AR9.7(13) rule. These types of purchases do not require the issuance of a purchase order or requisition, but require prior approval. Items or supplies not allowable on petty cash reimbursement: Meal expenses, mileage, parking fees, tolls, gas, personal services, telephone or cell phone charges.

Miscellaneous expense reimbursement - Petty Cash funds may be used to reimburse staff for out-of-pocket expenses for immediate or emergency use for District related purchases as outlined in Administrative Regulation 9.7(13) rule. Petty cash reimbursement is limited to purchases less than \$35.00. These types of purchases do not require the issuance of a purchase order or requisition, but require prior approval. Items or supplies not allowable on petty cash reimbursement: Meal expenses, mileage, parking fees, tolls, gas, personal services, telephone or cell phone charges.

Air Travel – Employees are limited to the lowest appropriate airfare which provides for not more than a two-hour window from the preferred departure or arrival time and may require one (1) plane transfer. The purchase of airfare at a rate other than the lowest fare described above will require approval by administration. Airfare and travel arrangements require prior approval and should be arranged as directed by administration.

Automobile Transportation – Reimbursement will be made at the standard mileage rate as determined by Internal Revenue Service as of the date of travel. Employees are expected to carpool whenever possible. The District does not reimburse commuting miles. Mileage is paid on the ‘shortest route’ basis where the District is considered the starting and ending point for travel. Travel distance should be calculated using the workplace as origin and destination unless distance to/from actual origin/destination is less. Example: A staff member travels from home in Verona to a conference in Wisconsin Dells. The travel distance will be calculated using DeForest as the origin. A staff member travels from home in Portage to Wisconsin Dells. The travel distance will be calculated using Portage as the origin.)

Lodging – Employees should request state rate for lodging and provide hotel with a tax exempt certificate to provide documentation that they are traveling on school business. Room taxes are not reimbursable. The District is not exempt from sales tax charged for out-of-state lodging. When conference or convention housing is prearranged, reimbursement will be paid at a rate no higher than the rate established for the event. Reimbursement for housing/hotels within Dane County requires pre-approval by administration.

Meal Reimbursement – The District will reimburse the cost of meals when travel outside the District is required. Snacks and bottled water/beverage only purchases are not to be included in meal reimbursement requests. District funds shall not be used for the purchase of alcoholic beverages. Meal reimbursements are taxable if the travel does not involve an overnight stay and will be processed according to Internal Revenue Service regulations governing meal reimbursement.

The District recognizes that travel to high-cost cities may require staff to exceed the recommended meal cost. Employees should adhere to this policy when possible, however with supervisor approval, the guidelines can be waived. The cost of the meal shall be reimbursed at the full cost of the meal, including tip, up to a maximum of the per meal or total daily limits listed below:

In State:	Breakfast	\$10.00	Out of State:	\$12.00
	Lunch	\$12.00		\$14.00
	Dinner	<u>\$20.00</u>		<u>\$25.00</u>
Total Daily		\$42.00		\$51.00

Upon approval from the Supervisor, meal reimbursements may exceed the per meal total but amounts in excess of the daily total will not be reimbursed.

Parking – Receipts from parking facilities must be provided. The District will accept requests for reimbursement for metered parking up to \$5.00 per day without a receipt.

Rental Vehicles – Rental vehicles should be used in situations where it is the most cost efficient means of transportation. Due to liability concerns, rental vehicles should be pre-arranged and pre-approved by the Director of Business & Auxiliary Services. Collision damage and liability insurance must be purchased.

Taxi Service – Reasonable charges for taxi service (including standard tip) is reimbursable. If offered, free shuttle service should be used if available. Receipts are required.