

Travel requested by staff and authorized by the appropriate administrator or travel authorized by the Superintendent or designee must serve to further the educational mission, goals, and/or operation of the district.

Out of state travel requires prior board approval in all cases.

Reimbursement of travel expenditures is limited to registration, lodging, transportation, meals (including reasonable tips not to exceed 15%), parking fees, and associated expenses. Prior approval of rental cars is required. Receipts are required for lodging, registration fees and transportation expenses other than auto mileage claimed if the employee wishes to be reimbursed. Receipts will no longer be required for meal reimbursements.

Meals:

Staff will be reimbursed on a per diem basis for eligible meals. A meal allocation will be determined for travel based upon the published IRS rates for travel within the continental United States, Publication 1542. These rates will be published on the district's web site so staff can refer to them prior to out-of-state travel.

In January of 2000, the IRS changed the rules on travel expenses that could be reimbursed and not be considered income and subject to federal taxes. The district does not reimburse travel expenses that have to be reported as income and run through the payroll system. This applies mainly to meal reimbursements. Therefore, for meal expenses to be reimbursed they must meet the following criteria. An employee must travel far enough from their approved work site that a rest period and/or overnight stay is required. The IRS guidelines refer to approximately 150 miles. If you travel to a location and have to stay overnight, then all travel expenses are reimbursable and not subject to income reporting and federal taxation. Or, if you travel 50 miles to Olympia or the ESD and a meal is provided or charged for as part of the meeting cost, you also may be reimbursed. But if you attend a meeting or are otherwise on district business and are gone from your worksite between 8:00AM and 11:00AM and you stop for lunch on the way back to the district, this meal cost is not reimbursable by the district.

If the registration for a conference/meeting/workshop includes the cost of a meal, then the employee is not eligible for an additional per diem meal allocation for those meals provided.

Transportation:

Transportation (auto) reimbursement will be at the applicable rate used by the Internal Revenue Service. Airline tickets will be reimbursed at cost when a receipt is provided, for no more than the cost to travel "coach" category only.

Lodging:

Lodging costs will be paid at the actual expense incurred up to the maximum GAO guidelines as long as receipts are provided. Many times rooms can be reserved and paid for by district purchase order.

Registration Fees:

Conference registration fees will be reimbursed or paid by district purchase order at actual cost. Receipts are required if employees pay these fees in advance and wish to be reimbursed.

None of these procedures refer to district sponsored events at the workplace, where meals or registration fees may be covered for employees as part of the necessity for them attending the workshop, inservice, meeting, etc. These procedures only apply to out of district travel.

Advance Travel Fund: Advance Travel funds may be requested for approved travel.

Advance travel funds may be approved for meals, lodging, registration fees and transportation costs seven days prior to departure date. The district encourages the use of a district purchase order for airline tickets and registrations where applicable.

In accordance with IRS regulations as of January 2000, advance travel funds may not be provided for meals that are reimbursed for travel that does not incorporate an overnight stay.

The advance travel form must be submitted and approved seven days prior to scheduled departure date. Upon completion of travel, the employee must sign the reimbursement claim and return any unused funds to the district. Employees provided advance travel must reconcile and settle travel expenses with the district within 10 calendar days of travel completion.

Travel Request

Travel requests must be approved by the staff member's immediate supervisor prior to submission to the superintendent/designee. Out-of-district travel must be approved by the superintendent/designee.

The travel request must show meals, lodging, transportation, registration and any other estimated expenses for which reimbursement shall be requested upon completion of travel and the budget category to which reimbursement is to be charged.

Reimbursement Of Claims

Certified claims must be submitted to the district business office at least ___ days prior to the regular board meeting.

A mileage report is to be submitted each month for reimbursement of mileage in a personal vehicle inside the district. The report must show each point of departure and destination.

A statement of expenses is to be submitted for each trip for which reimbursement is being requested.

Reimbursable Expenses

Lodging	<u>IRS/GAO Guidelines</u>	Itemized receipt required
Meals	IRS/GAO Guidelines Reasonable rates	No receipt required
Airline, Train, Bus Fare	Tourist/Coach rate	Cancelled ticket serves as receipt
Taxi, Parking, Toll		Receipt preferred

Mileage — personal car Inside the district: Reimbursement allowed only when approved in advance by the staff member's supervisor. When travel is a necessary part of performing one's work, the staff member may receive blanket approval for the year.

 Outside the District: Reimbursement allowed only in connection with an approved travel request. Reimbursement shall be at the current IRS mileage rate.

- A. **Hotel and Motel Expenses:** Individual receipts are required from each staff member who obtains reimbursement from the district. When two or more people share a room, the room shall be registered to all of the occupants. Each person shall obtain and pay a bill for the share of the room charge when possible. If the hotel or motel will not provide that service, the person paying the bill and requesting reimbursement shall note on the receipt all other staff members who shared the room. Hotel or motel charges are not to be billed directly to the district.
- B. **Airline Tickets:** Airline tickets (coach rate) may be charged to the district through a local travel agency for any approved travel.

Travel Advances

- A. A written request for a travel advance must be submitted to the district fiscal officer.
- B. Travel advances are paid in the form of a check payable to the staff member.
- C. A statement of expense must be submitted to the district fiscal officer within ten days following completion of the travel. If the actual expenses are less than travel advance, the staff members shall reimburse the district for the difference.
- D. The Advance Travel Revolving Fund should not be used for payment of airline tickets, pre-registration fees or for reimbursements to staff or officers for travel expenses already incurred.

Nonreimbursable Expenses

The following expenses are not reimbursable:

- A. Alcoholic beverages, meals or snacks other than regular meals.
- B. Personal telephone calls, postage, and memberships.
- C. Mileage to and from home.
- D. Mileage for school levy promotions and other nonofficial school functions.
- E. Entertainment.
- F. 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 over a Saturday night or such other rate advantages.
- G. Expenses incurred by non-employees traveling with the staff member, including room surcharges.