

**- CERTIFIED PERSONNEL -****Expense Reimbursement**

Provided the Superintendent/designee has given prior approval to incur necessary and appropriate expenses, the Board shall reimburse school personnel for school-related travel when such travel is a required part of the duties of the employee or for school-related activities approved by the Superintendent and, when appropriate the School Council. Travel expenses of school-based personnel in SBDM schools shall be paid from Council funds. In the case of expenses reimbursed from internal accounts, the Principal shall be the authority for approving reimbursement. Travel expenses for guests of employees shall not be reimbursed.

The expense reimbursement process shall require documentation of the funding source/category used to pay expenses for all approved trips.

The Board will reimburse only actual expenses. Allowable expenses are:

**MILEAGE**

Actual mileage between official work stations within the school system and actual mileage for trips outside the school system which have been approved by the Superintendent and the Council in SBDM schools will be reimbursed at the current state rate when the employee uses his/her own vehicle. The state rate shall be confirmed quarterly (January 1, April 1, July 1, and October 1 of each calendar year), based on information posted at: <http://finance.ky.gov/ourcabinet/caboff/OOC/>, State Employee Travel Information, Mileage Rate.

**GASOLINE**

Actual cost of gasoline and oil purchased and placed in a Board-owned vehicle by an employee while engaged in school-related travel. Purchase must be substantiated by a receipt showing total gallons and total charges.

**TOLLS AND FEES**

All tolls and parking fees incurred in school-related travel. Parking fees must be substantiated by a ticket or receipt. (Tolls are not to be charged for District vehicles being operated in state in an official capacity.) Valet parking will not be reimbursed unless it can be documented that it was the only available option or necessary for safety purposes.

**CAR RENTAL**

Car rental charges when approved by the Superintendent and the Council in SBDM schools. Charges must be substantiated by a receipt.

**COMMON CARRIERS**

All charges or fares for necessary travel on common carriers (plane, bus, train, subway, taxi, ferry, etc.). Sight-seeing and pleasure tours are not reimbursable.

**OUT-OF-STATE TRAVEL**

Reimbursement for out-of-state travel by privately owned vehicles shall be made on the basis of airplane coach fare or mileage rate, whichever is the lesser amount.

**FOOD EXPENSE REIMBURSEMENT**

Actual monies spent for food while on authorized out-of-district trips, except for lunches and banquets that are part of the meeting and for which receipts are given, or unless specifically approved by the Board for travel in high-rate areas out of state, employees shall be reimbursed at a per meal rate of \$7.00 for breakfast, \$8.00 for lunch, and \$15.00 for dinner if no meals are provided in the registration fee. For trips that do not require overnight lodging, employees **will not** be reimbursed for meal costs. A service gratuity shall not exceed eighteen (18%) of the amount allowed for the meal.

When travel on behalf of the District involves a portion of a day, which also includes an overnight stay, meals shall be reimbursed as follows:

DEPARTURE			
	Breakfast \$7.00	Lunch \$8.00	Dinner \$15.00
00:01 - 6:30 AM	X	X	X
6:31 AM – 12:30 PM		X	X
12:31 PM – LATER			X
RETURN HOME OR WORKPLACE			
00:01 AM – 12:30 PM	X		
12:31 – 4:30 PM	X	X	
4:31 PM – 11:59 PM	X	X	X

**Expense Reimbursement****LODGING**

Hotel or motel charges (not including food or other charges) incurred in school-related travel must be substantiated by a receipt. Lodging costs incurred within an eighty (80) mile radius of the employee's home will not be reimbursed unless extenuating circumstances exist and with approval by the Superintendent. Provided, however, —eEmployees staying overnight within the eighty (80) mile radius may be reimbursed with approval by the Superintendent up to an amount equal to the cost of round trip mileage.

**EMERGENCY REPAIRS TO VEHICLES**

Reimbursement will be made for emergency repairs or road service to Board-owned vehicles if incapacitated while out of District. Drivers may not obligate the Board for major repairs without the permission of the Director of Transportation or Superintendent.

**REIMBURSEMENT FORM**

Travel vouchers shall be submitted within one (1) week of the travel. No requests for travel reimbursement will be considered unless filed on the proper purchase order form and accompanied by itemized receipts.

Without proper documentation, individuals shall not receive reimbursement, and, if it is determined that reimbursement was made based on incomplete or improper documentation, the individual may be required to reimburse the District.

**SUPERINTENDENT'S TRAVEL EXPENSES**

Prior to granting approval for payment, the Board shall review itemized reimbursement requests for the Superintendent's travel expenses in an open board meeting.

**REFERENCES:**

KRS 160.290; KRS 160.410; KRS 175.525

OAG 80-395

United States v. Correll, 389 U.S. 299 (1967)

Accounting Procedures for Kentucky School Activity Funds

Adopted/Amended: 08/12/2013

Order #: 2013.635