# PERSONNEL 03.225

‑ Classified 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.

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 form and accompanied by itemized receipts. Receipts shall be required for all expenditures.

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.

The Board will be responsible only for 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 rate approved ~~by the Board~~ by the state with the rate reported to the Board upon when the employee uses a personal vehicle.

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. (Tolls are not to be charged for District vehicles being operated in state in an official capacity.)

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.

# PERSONNEL 03.225

# (Continued)

Expense Reimbursement

Food and Lodging

Actual monies spent for food and lodging while on out‑of‑District trips shall be reimbursed according to Board policy. Allowable expenses shall be reasonable and necessary as determined by the Superintendent.

Reimbursement for food and the amount of the reimbursement that must be reported as taxable income for an employee shall be determined in compliance with Internal Revenue Service requirements.

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.

References:

[KRS 160.290](file:///C:\DocumentManager.asp%3frequestarticle=\KRS\160-00\290.pdf&requesttype=krs), [KRS 160.410](file:///C:\DocumentManager.asp%3frequestarticle=\KRS\160-00\410.pdf&requesttype=krs), [KRS 175.525](file:///C:\DocumentManager.asp%3frequestarticle=\KRS\175-00\525.pdf&requesttype=krs)

[OAG 80‑395](file:///C:\documentmanager.asp%3frequestarticle=\civil\opinions\OAG80395.htm&requesttype=oag)

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

Accounting Procedures for Kentucky School Activity Funds

Adopted/Amended: 08/12/2013

Order #: 1353