-CERTIFIED PERSONNEL-

Expense Reimbursement

Once 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. Travel expenses for guests of employees are not permitted and shall not be reimbursed or paid in advance by the district.

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

REIMBURSEMENT FORM

Travel Reimbursement Forms shall be submitted in accordance with the Travel Reimbursement Schedule, set by the finance department annually. The Travel Reimbursement Form must be the board approved form located in the Board Procedures, or an equivalent electronic form.

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 will be reimbursed following the Kentucky Department of Education mileage reimbursement rate 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. A district credit card should be used if available.

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.) A district credit card should be used if available.

CAR RENTAL

Car rental charges when approved by the Superintendent. Charges must be substantiated by a receipt. A district credit card should be used if available.

COMMON CARRIERS

All charges or fares for necessary travel on common carriers (plane, bus, train, subway, taxi, ferry, etc.). A district credit card should be used if available. Sightseeing and pleasure tours are not reimbursable.

Expense Reimbursement

OUT-OF-STATE TRAVEL

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

AIRLINE UPGRADES AND TRAVEL INSURANCE

The use of district funds for airline upgrades is prohibited. Travel insurance shall not be purchased with district funds except in instances where students are participating in travel activities and prior written authorization has been granted by the Superintendent.

LODGING

Actual expenses for lodging shall be reimbursed when an overnight stay is required for out-of-district travel on official school business.

All lodging charges must be supported by an original, itemized receipt. A district credit card should be used if available.

MEALS

Meals shall be reimbursed on a per diem basis when an overnight stay is required. No meal receipts are necessary; however, proof of overnight travel must be provided.

The standard daily per diem rates are as follows:

Meal	Standard Rate	High-Rate Area*
Breakfast	$12.00	$14.00
Lunch	$15.00	$18.00
Dinner	$23.00	$28.00
Maximum Total Per Day	$50.00	$60.00

*High-rate areas are those designated by the Kentucky Finance and Administration Cabinet**.**

Any exceptions to these rates must be approved in advance by the Superintendent or the Board.

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. A district credit card should be used if available.

SUPERINTENDENT'S TRAVEL EXPENSES

The Board shall regularly review reimbursement requests for the Superintendent's travel expenses.

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:

Order #: