

Linn Benton Lincoln Education Service District

Code: **DLC-AR**
Adopted: 6/9/99
Revised: 11/27/2018

Allowable Expense and/or Reimbursements

Introduction

LBL recognizes there may be occasions when it is appropriate for administrators and others to expend ESD funds in the course of conducting ESD business to provide meals or refreshments (bakery goods, snacks, fruit, coffee, tea, soft drinks, etc.). LBL also recognizes that we are all in the public eye regarding such purchases and that we must be cognizant of our choices and the perception they carry to our districts. We support using ESD funds to purchase necessary meals or refreshments as long as the meeting is sufficient in length and within the guidelines listed in below.

The use of LBL funds means the use of money in any of the general accounts of the district, including contract and grants as long as it is within the parameters of those contracts and grants. Exceptions are funds collected from staff members or others for the specific purpose of providing gifts or parties. It is also recognized that programs may have established a "social fund" to which each staff member may voluntarily contribute. Such funds are generally used for birthday recognition, bereavement, retirement and illness acknowledgement activities, etc. These funds are also to be used for postage related to such activities. These funds are exempt from the following requirements.

Expenses incurred by ESD employees and officials for carrying out job-related responsibilities shall be reimbursed in accordance with the ESD's policy on Expense Reimbursements. Reimbursement payments will be issued approximately 10 business days following submission to the business office of the Expense Claim Form, with all appropriate signatures and account numbers included.

Reimbursement is divided into the following categories:

1. Travel

- a. ESD employees using their personal vehicle for job-related responsibilities will be reimbursed at the current mileage rate established by the Internal Revenue Service.
- b. Employees shall submit their reimbursement requests (mileage and other) on a monthly basis. Reimbursement requests submitted after 60 days will not be accepted unless approved by the Superintendent.
- c. Employees travelling from home directly to a work site other than the headquarters (home base):
 - (1) If the distance is less than the employee's daily commute, mileage is calculated from the first work site.
 - (2) If the distance is more than the employee's daily commute, the employee is only reimbursed for mileage above the employee's daily commute.

- d. Employees travelling directly home from the last appointment of the day (not from headquarters):
 - (1) If the distance is less than the employee's daily commute, mileage is not reimbursed for the distance between the last appointment and the employee's home.
 - (2) If the distance is more than the employee's daily commute, the employee is only reimbursed for mileage above the employee's daily commute.
- e. ESD personnel using air travel will be reimbursed at the coach rate.
- f. Vehicle rental fees are reimbursable when a rented vehicle is required as a means of continuing travel initiated by a common carrier. Drivers must have a valid, current driver's license for the class of vehicle to be driven. District personnel will normally rent economy-size or compact-size vehicles.
- g. LBL Board will approve all out of state travel that exceeds 100 miles from the Oregon border.

2. Lodging

ESD personnel need to request the "state government rate" or corporate rate when making lodging reservations for official district business, as many hotels and motels offer special rates to state agency personnel. In addition, the state-contracted travel agent may be able to provide special lodging rates both within and outside the State of Oregon.

Lodging will be reimbursed at the single rate per individual of the hotel or motel used. Individuals are expected to exercise good judgment in the choice of hotel or motel; luxury hotels should only be considered as a last resort. Reservations should be made as soon as practical to avoid this situation. All travel plans need prior approval by the supervisor, the Superintendent's office, and/or the Board as appropriate.

3. Meal Guidelines

The Superintendent or designee may approve exceptions to any of the following limitations.

LBL funds may be used to pay for individual or group meals only if official district business is being conducted during the time in which the meal is provided and only if the meal provides a particularly practical time or setting for the discussion consistent with the following:

- a. Meals may be provided by the district as part of Board or administrative work sessions and at planned district or program meetings or other district-approved activities.
- b. Payment will be made for ordinary and necessary meal expenses incurred in the course of approved travel for ESD business.
- c. Expenses, which consist primarily for furnishing meals for others, will be reimbursed upon submission of original receipts with the following information:
 - (1) Names of guests

- (2) Organizations involved
 - (3) Explanation of the district business purpose of the meeting.
- d. Cost of the meals may not exceed \$13.00 per participant for breakfast; \$14.00 per participant for lunch; \$23.00 per participant for dinner.
- e. Gratuities must not exceed 15 percent and must be included as part of the receipt. Gratuities in excess of 15 percent are the responsibility of the employee and will not be reimbursed by the district.

Meals/refreshments not directly business related may be provided to staff or others at the individual's expense only.

4. Refreshment Guidelines

Administrators and managers may use district funds to provide refreshments for staff, parents or others at meetings, in-service programs or other similar district or program-sponsored activities. In addition:

- a. The purchase of alcoholic beverages with district funds is strictly prohibited.
- b. The use of district funds for parties is prohibited.
- c. Cost of refreshments may not exceed \$3.50 per participant.

5. Registration Fees

Registration fees for approved conferences or workshops will be prepaid or reimbursed. If reimbursed, a receipt or other supporting documentation must be submitted.

6. Miscellaneous

- a. Actual cost reimbursements are made for ordinary and necessary, reasonable expenditures and must be substantiated with records to prove the date, time and place, and business purpose of travel AND receipts. (Phone calls, valet or porter service, cab/bus fares, postage, fax, room tax, etc.) In extraordinary circumstances, when a receipt is lost or has not been provided, employees should request an Affidavit for Lost or Missing Receipts form from the Business Office. This form must be completed by the employee, approved by their supervisor, and submitted as documentation of the expense.
- b. A personal phone call once a day during overnight travel will be reimbursed for the actual cost up to \$5.00.
- c. Workshop/Meeting Expense
 - (1) Miscellaneous Expense is defined as expenditures for all supplies to conduct a workshop/meeting.

(2) Food Expense is defined as expenditures for food to conduct a workshop/meeting.

d. Alcohol is not reimbursable.