

## **Expense Authorization/Reimbursement**

This policy shall apply to all district employees and Board members in regard to reimbursement of expenses.

District employees and Board members who incur expenses in carrying out their authorized duties shall be reimbursed by the district upon submission of a properly completed and approved expense form and accompanying receipt(s).

Such expenses shall be approved and incurred in line with budgetary allocations for the specific type of expenses, Board policy and applicable law.

### **Travel costs**

This policy ensures that:

- district employees and Board members are reimbursed for the cost of approved district-related travel;
- reimbursed travel costs are properly documented;
- reimbursed travel costs are consistent with cost-effectiveness and efficiency principles;
- reimbursed travel costs are within this policy's parameters and applicable state and federal law.

For purposes of this policy, travel costs shall mean the expenses for transportation, lodging, meals and related items incurred by district employees or Board members who are on district-related travel. District-related travel is defined as attendance at conferences, seminars, meetings or other events related to district business and that promotes or benefits the district.

When district-related travel by an employee's or Board member's personally owned vehicle has been authorized, mileage reimbursement shall be made at the rate approved by the Board or superintendent.

All district employees traveling on school business shall handle the necessary expenditures for such travel in accordance with this policy.

Payment for all travel expenditures is subject to the approval of the Board of Education. Non-approved expenditures shall become the responsibility of the individual.

The Board authorizes the utilization of credit cards issued in the name of the district for school business travel expenditures. The superintendent shall issue appropriate administrative procedures to insure proper utilization and record keeping for district credit cards.

Travel expenditures, excluding meals, for which personal reimbursement is claimed, must be supported by receipts.

Reimbursement for travel in a personal vehicle shall be made at the current IRS business mileage rate.

Reimbursement for meals (including tips) shall be made on a per diem basis as follows:

Breakfast . . . . .	\$ 8.00
Lunch . . . . .	\$10.00
Dinner . . . . .	\$18.00
Student Dinner . . . . .	\$ 9.00

**Travel costs not covered by the district**

**The following expenses shall not be reimbursed:**

- alcohol
- expenses for spouse, significant other or guest
- gas for personal use of private vehicles
- mini-bar in hotel room service
- movie rental (which includes in-room movies)
- other forms of entertainment
- fines for parking or traffic violations

Adopted: 12/13/90

Revised: 11/12/98, 09/19/02, 09/14/06, 05/07/12, 12/14/17

LEGAL REFS: 2 C.F.R. 200.474(b) (*travel reimbursement requirements under the federal Uniform Grant Guidance*)

C.R.S. 24-18-104 (3)(d), (e) (*code of ethics - rules of conduct - permissible payments and reimbursement*)