

MARISSA COMMUNITY UNIT SCHOOL DISTRICT #40
Official Board Policy

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General Personnel

Expenses

The Board regulates the reimbursement of all travel, meal, and lodging expenses by resolution. Money shall not be advanced or reimbursed, or purchase orders issued for: (1) the expenses of any person except the employee, (2) anyone's personal expenses, or (3) entertainment expenses. Entertainment includes, but is not limited to, shows, amusements, theaters, circuses, sporting events, or any other place of public or private entertainment or amusement, unless the entertainment is ancillary to the purpose of the program or event. Employees must submit the appropriate itemized, signed, standardized form(s) to support any requests for expense advancements, reimbursements, or purchase orders that show the following:

1. The amount of the estimated or actual expense, with attached receipts for actual incurred expenses.
2. The name and title of the employee who is requesting the expense advancement or reimbursement. Receipts from group functions must include the names, offices, and job titles of all participants.
3. The date(s) of the official business on which the expense advancement, reimbursement, or purchase order will be or was expended.
4. The nature of the official business conducted when the expense advancement, reimbursement, or purchase order will be or was expended.

Prior Approval Required

Employees must obtain the written approval of the Superintendent, or his/her designee, prior to incurring any district expense for attending meetings/conferences that are related to their duties which contribute to their professional development.

Advancements

The Superintendent may advance expenses to teachers and other licensed employees for the anticipated actual and necessary expenses to be incurred while attending meetings that are related to their duties and will contribute to their professional development, provided they fall below the maximum allowed in the Board's expense regulations.

Expense advancement requests must be submitted to the Superintendent or designee on the District's standardized estimated expense approval form for employees. Form 5.60-E2. After spending expense advancements, employees must use the District's standardized expense reimbursement form and submit to the Superintendent: (a) the itemized, signed advancement voucher that was issued, and (b) the amount of actual expenses by attaching receipts. Form 5.60-E1. Any portion of an expense advancement not used must be returned to the District. Expense advancements and vouchers shall be presented to the Board in its regular bill process.

Reimbursements and Purchase Orders

Expense reimbursements and purchase orders may be issued by the Superintendent or designee to employees, along with other expenses necessary for the performance of their duties, provided the expenses fall below the maximum allowed in the Board's expense regulations.

Employees must seek pre-approval of expenses by providing an estimation of expenses on the District's standardized estimated expense approval form for employees. Form 5.60-E2. When pre-

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approval is not sought, employees must seek reimbursement on the District's standardized expense reimbursement form for employees. Form 5.60-E1. Expense reimbursements and purchase orders shall be presented to the Board in its regular bill process.

Use of Credit and Procurement Cards

Credit and procurement card usage is governed by policy 4:55, *Use of Credit and Procurement Cards*.

Exceeding the Maximum Allowable Expense Amount(s)

All requests for expense advancements, reimbursements, and purchase orders exceeding the maximum allowed in the Board's expense regulations are not guaranteed and may, in the Board's sole discretion, be approved when:

1. The Board's resolution to regulate expenses allows for such approval;
2. An emergency or other extraordinary circumstance exists, as determined in the Board's sole discretion; and
3. The request is approved by a roll call vote at an open Board meeting.

Registration

When possible, registration fees will be paid by the District in advance.

Travel

The least expensive method of travel will be used, provided that no hardship will be caused to the employee. Employees will be reimbursed for:

1. Air travel at the coach or economy class commercial airline rate. First class or business class air travel will be reimbursed only if emergency circumstances warrant. The emergency circumstances must be explained on the expense form and Board approval of the additional expense is required. Copies of airline tickets must be attached to the expense form.
2. Rail or bus travel at actual cost. Rail or bus travel costs may not exceed the cost of coach airfare. Copies of tickets must be attached to the expense form to substantiate amounts.
3. Use of personal automobiles at the standard mileage rate approved by the Internal Revenue Service for income tax purposes. The reimbursement may not exceed the cost of coach airfare. Mileage for use of personal automobiles in trips to and from transportation terminals will also be reimbursed.
4. When a private automobile is used, toll charges and parking costs will be reimbursed at the actual cost for such services.
5. Automobile rental costs when the vehicle's use is warranted. The circumstances for such use must be explained on the expense form.
6. Actual cost of taxis, airport shuttles, or other local transportation services will be reimbursed at the actual cost for such services.

Meals

The maximum daily reimbursement for meals shall be the geographical meal rate established by the General Services Administration ("GSA"). The per diem meal rate includes taxes and tips. To find

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current rates for meals in the geographical area for the travel visit <https://www.gsa.gov/portal/category/26429>.

The separate amounts for breakfast, lunch and dinner listed in the GSA chart are provided should an employee need to deduct any of those meals from his/her expense Form 5.60-E1. For example, if the employee's trip includes meals that are already paid for by the District (such as through a registration fee for a conference), the employee will need to deduct those meals from his/her expense form. Otherwise, an employee may use the total available meal per diem and he/she chooses, so long as the per diem is only used for the employees meal(s).

The maximum amount reimbursable for meals for the first and last calendar day of travel is calculated at 75 percent. Alcoholic beverages will not be reimbursed.

Meal reimbursement requests must be itemized on the expense Form 5.60-E1 and accompanied with a receipt.

Lodging

The single room rate, plus applicable taxes, will be reimbursed at the maximum geographical rate established by the General Services Administration ("GSA"). Maximum lodging rates, excluding taxes, can be located at <http://www.gsa.gov/portal/content/104877>. Employees must pay personal expenses that are not reimbursable at checkout. If that is impossible, deductions for the charges must be made on the expense form. Form 5.60-E1.

Incidental Expenses:

Incidental expenses include tips given to porters, baggage carriers and hotel staff. The per diem maximum incidental expense can be located at <http://www.gsa.gov/portal/content/101518>. The incidental expense must be reported on the expense form, 5.60-E1, but receipts are not required.

NOTE: It the terms of a collective bargaining agreement addresses reimbursement to employees for travel related expenses; the terms of the collective bargaining agreement shall supersede this policy.

LEGAL REF.: 105 ILCS 5/10-22.32.
Local Government Travel Expense Control Act, 50 ILCS 150/.

CROSS REF.: 2:125 (Board Member Compensation; Expenses), 2:240 (Board Policy Development), 4:50 (Payment Procedures), 4:55 (Use of Credit and Procurement Cards)

Adopted: December 18, 2000
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