



**Subject:** Expense Reimbursement

**Effective Date:** July 26, 2016

**Revised Date:** May 14, 2018

**Approved By:** Board of Directors

**Policy:** 3004.1

The Board wishes to institute and endorse an accountable plan to reimburse school personnel for reasonable expenses incurred on behalf of the school.

Due to bulk discounts and clear audit accountability, every attempt should be made to use Citrus Springs Charter School's purchasing system (OPS) whenever possible. The Board recognizes that there are certain instances where the use of purchase orders (POs) is not reasonable. These instances include:

1. Travel related expenses,
2. Meeting/conference expenses,
3. "Emergency" spending when time is of the essence, and/or
4. Unusual spending (equipment rentals, parts for repair of school property, etc.).

The Board requires that in order to be reimbursed, an employee must provide the following:

1. A clear and specific school related reason for the expense, AND
2. Substantiation, usually in the form of a receipt.

The Board tasks the Superintendent with instituting an accountable, clear process to delineate the parameters and processes for reimbursement.

### **Expense Reimbursement Process**

The following school processes relate to both "out of pocket" reimbursable expenses and school credit card expenditures.

School personnel spending money for the school or traveling out of town on approved school business will be reimbursed for reasonable expenses. It is the policy of Citrus Springs Charter School that each and every school credit card purchase and request for reimbursement must be

accompanied by an itemized receipt. The only exception to this requirement is for mileage reimbursement. Credit card receipts showing only a total amount will not be sufficient. Any request for reimbursement that is not accompanied by an itemized receipt (excluding mileage) will be denied and returned.

Reasonable Expenses are defined as follows:

## **TRAVEL EXPENSES**

### **Transportation:**

Personal Car – Mileage will be paid at the IRS rate per mile. When traveling out of town, every attempt should be made to travel at least two people per car. Mileage may not exceed standard coach airfare for the trip. Mileage rate covers fuel, insurance, and repairs and, thus, these are not separately reimbursed. Mileage calculation begins at each employee's assigned workplace. A handy list of mileage from each CSCS site is listed at the bottom of the mileage reimbursement form.

Rental Vehicles – In some circumstances, particularly when a truck or van is needed for a school purpose, a vehicle rental makes the most sense for the school. Every attempt should be made to get the lowest price reasonably possible. The school will not reimburse the employee for mileage during the use of a rental vehicle. However, gasoline is reimbursable, provided receipts are submitted.

Airline Flight – When traveling on school business, the lowest available commercial discount airfare or customary standard airfare costs are allowable. An employee may choose to upgrade her/his flight, but the employee will be responsible for the excess costs incurred. In such case, the cost of the coach airfare should be written on the receipt and the total adjusted. The school will pay reasonable baggage costs and early bird check-in, if seats are not assigned.

Other Travel Expenses – Parking, cabs, buses, trains, and tolls will be reimbursed with receipt.

### **Lodging:**

Hotel accommodation for the days of the event and the previous evening, if necessary due to distance, shall be provided. Accommodation shall be "single rate" and shall be provided at the hotel in which the event is taking place, if available, or at an equivalent hotel. If an employee chooses to lodge at a different, higher-priced hotel, the employee is responsible for paying for and documenting the difference in cost. If an employee brings a non-school guest, the single room rate should be written on the bill and the total adjusted. If single and double rates are identical, this should be noted on the receipt. Hotel accommodation may be provided if school related travel is more than 50 miles away from the employee's assigned work site, with supervisor's approval.

Lodging is available to all Education Specialists and all employees greater than or equal to 0.5FTE, regardless of distance, for CSCS's summer retreat. A room will be offered at a reduced rate at the summer conference for any employee less than 0.5FTE.

**Travel Meals:**

CSCS will pay the reasonable, actual expenses for meals when traveling, not to exceed \$60 per day except with specific management approval. These costs must be verified by an itemized receipt. If meals are provided by conference fees, the meal allowance is reduced to \$40/day.

**Conference Fees:**

It is preferable, if time allows, for conference fees to go through CSCS's purchasing system. Most educational conferences allow for this on their registration form. Submit a copy of the registration form to Finance. Allow ten days for processing. If you pay the registration yourself, obtain a receipt and copy of the registration to submit for reimbursement.

**Other Authorized Expenses:**

Internet expenses (for employees who do not have a school-provided internet card), reasonable tips, and phone calls in locations where the company provided cell phone does not work are allowable with itemized receipt. An employee may use her/his company cell phone for personal calls only when on company-related business.

**NON-TRAVEL RELATED EXPENSES**

**Business Meals:** These are meals taken with colleagues, students, donors, vendors, or Board members in which specific school business discussions take place. Receipt must list date, place, purpose of meal, and persons in attendance. In addition, meeting notes must accompany the receipt. Alcohol is not a reimbursable expense.

**Staff "appreciation" meals or gifts:** This type of spending is governed according to CSCS's "Bonus, Incentives and Awards Policy." In all cases, the aforementioned policy must be adhered to, and pre-approval must be granted by the Superintendent. Alcohol is not a reimbursable expense. Receipts must be accompanied by the pre-approval form, signed by the Superintendent.

**Other Authorized Expenses:**

Postage, Copies, Advertising/Marketing are allowable to be expensed with itemized receipts.

Typical school expenses such as office furniture, IT equipment, office supplies, student materials, etc., should go through our regular purchasing process, unless there is an emergency.

**Missing Receipts:**

If you lose a receipt, contact the provider of the services. Most hotels, airlines, and car rental agencies will be happy to provide you with a copy of your receipt. If a receipt cannot be obtained, submit an itemized list detailing the expenses and attest in writing that the money was spent for the school and has not and will not be reimbursed from any other source. Make sure to sign this affidavit.