



Subject: Expense Reimbursement
Approved By: Board of Directors
Policy: 3004.1

CITRUS SPRINGS CHARTER SCHOOL
Effective Date: 05/14/2018
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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 the Charter School's purchasing system whenever possible. The Board recognizes that there may be 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
4. Unusual spending (equipment rentals, parts for repair of school property, etc.)

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

1. A clear and specific school-related reason for the expense, with approval from the employee's supervisor indicating this is an appropriate expense.
2. Substantiation, usually in the form of a receipt.
3. Budget authorization through the submittal of a requisition via the Escape system.

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

At no time is the process of issuing a reimbursement to contradict or conflict with the established procurement or expense guidelines.

EXPENSE REIMBURSEMENT PROCESS

The following school processes relate to "out of pocket" reimbursable expenses. Personnel spending money for the school or traveling out of town on approved school business will be reimbursed for reasonable expenses that fall in line with allowable costs through approved activities and/or travel. At no

time are expenses to be incurred for activities associated with an individual that violate established policy and processes and/or allowable activities.

Any request for reimbursement that is not accompanied by an itemized receipt will be denied and returned. Affidavits are not acceptable documents associated with any request for reimbursement.

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. Mileage claimed should account for the exclusion of the commuting mileage. For example, if the employee's commute is 10 miles each way and if the employee leaves from home for a 40-mile event, the mileage would be allowable at 30 miles. If the commute is 10 miles each way, and the employee leaves from home for a 9-mile event, then there is no reimbursable mileage.

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 possible. Renting a vehicle should be done through the travel request process or directly through our Facilities team. 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. The school will pay reasonable baggage costs and early bird check-in, if seats are not assigned. 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.

Other Travel Expenses – Parking, cabs, ride shares, 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. In addition, the site/department must

have the appropriate budget to accommodate this request. A room will be offered at a reduced rate at the Ignite conference for any employee less than 0.5 FTE.

Travel Meals: The school will pay the actual expenses for meals when traveling, which is not to exceed \$75 per day except with specific management approval. These costs must be verified by an itemized receipt. If meals are provided by conference fees, it is expected for the individual to adjust their meal allowance by an appropriate amount. At no time is any meal purchased while traveling to exceed the value of \$50, which includes the item, tax, gratuity, etc. Anything in excess of this will be billed to the participant, if a school credit card is used or not allowable through a reimbursement.

Conference Fees: It is preferable, if time allows, for conference fees to go through the 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 the employee pays for the registration themselves, they must obtain a receipt and copy of the registration to submit for reimbursement.

Other Authorized Expenses: Internet, reasonable tips, and phone calls in locations where the company-provided cell phone does not work are allowable with an 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, 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. Business meals, including meals purchased for staff development meetings, should be a reasonable per-person cost which includes the item, tax, gratuity, etc. At no time should this amount exceed \$40 per person for a lunch time meeting. Charges or requests for reimbursement are only allowable associated with the parties described above. Any charges or requests for reimbursement for individuals outside of colleagues (staff), students, and/or Board members will be denied and/or billed to the participant.

Staff “appreciation” meals or gifts: This type of spending is governed according to the Charter Schools’ “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, and advertising/marketing are allowable to be expensed with itemized receipts. Typical school expenses such as office furniture, IT equipment, office supplies, student materials, etc., are intended to be purchased through our procurement process. should go through our regular purchasing process, unless there is an emergency.

Missing Receipts: If a receipt is lost, then the provider of the services should be contacted. Most hotels, airlines, and car rental agencies should provide you with a copy of the receipt. In addition, most big box stores such as Target, Walmart, and Home Depot will also provide a copy of the receipt. Missing receipts

and receipts that are not itemized will not be reimbursed. An affidavit is not an acceptable form of documentation. It is highly encouraged that receipts are maintained and documented electronically for the purpose of ensuring the user is reimbursed for the verifiable school expense.

Concur: The school has opted to use a system to ensure that reimbursements and/or mileage can be processed in an expeditious manner. It is up to the user to ensure that any documentation associated with a reimbursement be uploaded to proceed through the required workflow. Failure to do so, may result in a reimbursement either being delayed or denied. Requests for reimbursements must be entered for approval in Concur no later than 30 days past the event.