

TRAVEL / BUSINESS MEETING REPORT

Board of Education of Washington County

ACCOUNT DISTRIBUTION		AMOUNT	

Name	
C.O. Department or School	
Employee ID No.	

**Attach original receipts for these expenditures.*

DATE →	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	TOTALS ↓
Breakfast (include tips) *								
Lunch (include tips) *								
Dinner (include tips) *								
TOTAL MEALS								
Hotel / Motel *								
Tips (other than meals)								
Air, Rail, etc. *								
Car Rental *	Enter only total cost in last column							
Taxi, Tolls, etc.								
Telephone / Fax								

THE TRAVEL / BUSINESS EXPENSE POLICY IS PRINTED ON THE BACK OF THIS FORM

Business / Meetings /Conferences *	
Date	Nature, Purpose, and Attendees

Miscellaneous Expenses *	
Date	Description

Private Automobile Expenses	
Date	Description

Private Automobile: _____ miles at _____ cents per mile = _____

I hereby certify that the expenses detailed on this voucher are in compliance with Board Policy.

Signature _____

Approved _____

Total Expenses	
Less: Travel Advance	
Less: Prepayment of Lodging	
Due to Board from Employee	
Due to Employee	



**TRAVEL / BUSINESS EXPENSES
EMPLOYEES**

EXPENSE REPORTS (GENERAL)

All business expenses must be reported and all requests for reimbursement must be made on the Travel/Business Meetings Report Form (Exhibit #2). Business Expense Reports (requests for reimbursement) must be submitted within 30 days of the meeting or return from the business trip. Expense reports submitted after the 30-day period may be reimbursed if funds are available (without budget transfer adjustments).

MEALS

1. The Board of Education will reimburse employees for meal costs (including tip not to exceed 20%) of up to \$55.00 per day according to the following schedule:

Breakfast \$ 10.00
Lunch \$ 15.00
Dinner \$ 30.00
Daily Maximum \$ 55.00

If meal expenses for a given day do not reach the \$55.00 per day maximum, carry-over of the unused portion to the next day is not permitted.

2. Reimbursement will not be made without a detailed, documented receipt showing date, name of restaurant, listing of food items, and amount. However, a five-dollar (\$5.00) maximum per meal allowance may be submitted if receipts are not available.
3. Receipts for meals must list the actual food items purchased, so that the Accounts Payable Department can verify: 1) the number of persons covered by the receipt; and 2) that the Board of Education is not reimbursing for alcoholic beverages. If an employee is accompanied by a spouse or friend, the employee is encouraged to request separate receipts. If this is impractical, the receipt must show the number of persons and the employee will be reimbursed a pro-rated amount.
4. Reimbursement for meals will be made according to the above schedule anytime that a staff member is out of Washington County on Board of Education business. This location and reimbursement schedule limitation does not apply to the Superintendent or the executive staff members who may, from time to time, pay for a "working lunch" or "working dinner" for a group that has the potential to positively impact the system, either financially or academically.
5. When an employee "picks up the tab" for more than one employee, then the cost of the meal must be on the expense report of the employee who paid the tab. Only the most senior (highest ranking) employee in the group may "pick up the tab" for the group.
6. Alcoholic beverages are not reimbursable under any conditions.
7. The employee must present original receipts to be eligible for reimbursement (IRS requirement).

HOTEL/MOTEL

The Board of Education will pay the cost of accommodations when it is necessary to have overnight lodging. When more than one individual is attending the same conference or meeting, it is encouraged, where practical, for two individuals to share the same room. When an individual is accompanied by a spouse or friend to the meeting or conference then the individual is responsible for the difference in cost between single and double accommodations. Expenses are reimbursable only for the duration of the conference plus one additional travel day if required. If advance reservations, advance payment, or direct payment is made, then the cost of those reservations must be reported as an advance on the expense report. The employee must present the original, itemized hotel receipt to be eligible for reimbursement (IRS requirement).

TRANSPORTATION

Air-Rail-Bus: When it is necessary for individuals to travel by air, or bus, the employee must present the original receipt (IRS requirement) for reimbursement. The Board will reimburse employees for coach or business class only. If advance reservation, advance payment, or direct payment is to be made then the cost of those reservations must be reported as an advance on the expense report.

Car Rental: The Board encourages individuals to use public shuttle transportation while attending conferences or meetings. Where such transportation is not practical or available and an individual must use a car rental

service, employees are expected to rent low cost economy cars. Original receipts (IRS requirement) must be submitted for reimbursement.

Personal Auto Expense: Mileage will be reimbursed at the rate allowed by the IRS at the time of the trip.

Taxi: Cab fare and tip (not to exceed 20%) is reimbursable. While receipts are sometimes not available and therefore not required, employees should attempt to obtain a receipt. This is useful in substantiating any extraordinarily large cab fares.

Business mileage vs. commute: The IRS specifically defines mileage to and from one's home to their primary place of employment as a commute, regardless of how many times per day or per week the trip is made. Reimbursement for commutes is taxable income and is reportable on the individual's W-2. The Board of Education reimburses for bona-fide business mileage, but not for commutes.

ENTERTAINMENT

Entertainment is not a legitimate business expense and is not reimbursable. Examples are: movies, plays, concerts, stage shows, tours, pay-per-view TV channels in the hotel room, etc. If an individual makes advance reservations, which include any of the above, a personal check for that activity must accompany the reservation.

MEETINGS AND CONFERENCES

Registration Fees: If registration fees are to be paid in advance by the Board of Education, the original and one copy of the registration form must accompany the request.

Local Conferences and Meetings: Where possible, the Board of Education encourages the use of Board of Education owned facilities for local conferences and meetings. When local conferences or meetings are held, the following items are not accepted business expenses and will not be reimbursed:

1. Prizes,
2. Gifts, and
3. Flowers or floral arrangements

The Board of Education also discourages the serving of snacks and beverages at meetings for in-house personnel. When snacks are served at meetings, it is expected that they will be inexpensive and infrequent.

ADVANCES

Individuals may request a cash advance in situations where prepayment by the school system is not practical or where personal payment of out-of-pocket costs would be an excessive burden on the individual. Such advances will be treated as "loans" or receivables due from the individual until properly accounted for. All advances must be accounted for or returned within thirty (30) days after expenses are incurred. Otherwise, they will be considered outstanding loans and will be deducted from the employee's pay. Advances will not be issued for less than \$100. Advances can only be authorized at the director level and above. Advances of \$1,000 and above require the advance approval of the Superintendent, the Deputy Superintendent, or the Chief Financial Officer.

TELEPHONE/FAX

Board of Education business telephone calls or FAX's are reimbursed at reasonable and actual cost. Normally, one telephone call to the immediate household of an individual per day is reimbursable. The cost of Board of Education-related telephone calls and FAX's is 100% reimbursable if accompanied by an original receipt.

MISCELLANEOUS BUSINESS EXPENSES

Expenses not addressed as either allowable or non-allowable in this procedure may be paid or denied at the discretion of the Superintendent.

EMPLOYEE BEREAVEMENT, ILLNESS, SPECIAL OCCASION RECOGNITION

Flowers and other remembrances to employees or Board of Education members at the time of an illness, death in the family, or special occasion (anniversary, birthday, secretary day, etc.) are not considered business expenses and shall not be paid from Board of Education funds unless approved by the Board of Education or the Superintendent. Collections of personal funds are permissible for such remembrances.