

PROCEDURES GOVERNING NON-LOCAL TRAVEL EXPENSES AND REIMBURSEMENT FOR EMPLOYEES

The following procedures govern reimbursement of employees of the Waterloo Community School District for approved non-local travel in conjunction with the conduct of official School District business. Non-local travel is defined as travel out of the State of Iowa, or areas within the state which are outside the Waterloo/Cedar Falls metropolitan area. No reimbursement will be made for local travel unless specifically noted below.

The intent of these procedures is to provide for adequate reimbursement to personnel which will cover appropriate expenses of travel while on official School District business, but will avoid charges which are illegal, unnecessary, extravagant, or of a personal nature.

PROCEDURES

The following procedures relating to non-local travel for professional leave shall be observed:

1. The personnel requesting travel shall request leave using form 18A including estimate of travel costs.
2. The Superintendent or a designated representative is responsible for approving travel (see form 18A). Approval must be received prior to initiating any expenditures or going on a trip. All approvals must be within the approved budget for travel in each budget unit. Approval of the absence is still required even if the travel is not funded by the District. Any claims received by the Business Office without required documentation will be returned to the Supervisor. Claims for travel will be processed and paid at the next Board of Education meeting.
3. All lodging providers must be certified in Human trafficking prevention training as outlined in IOWA DEPARTMENT OF PUBLIC SAFETY, §80.45A. Beginning January 1, 2022, a lodging provider may voluntarily complete and certify to the commissioner that each of the lodging provider's employees have completed human trafficking prevention training. If a lodging provider is not certified as having completed human trafficking prevention training, a public employer and a public employee shall not use public funds for any of the following purposes: (1) To procure lodging that is owned, operated, or owned and operated by the lodging provider. (2) To procure space or services for a conference, meeting, or banquet located at a site where lodging is available that is owned, operated, or owned and operated by the lodging provider. (3) To host a conference, meeting, or banquet at a site where lodging is available that is owned, operated, or owned and operated by the lodging provider. This section applies to all public funds expended on or after January 1, 2022
4. The amount the District will reimburse to the employee for lodging, airline tickets, rental vehicles, registration, and any other expenses related to professional travel,

will be the actual cost. Where possible, employees should use purchase orders for any travel expenses. The District will not give a travel advance. Employees must pay for certain expenses and then receive a reimbursement. Request for reimbursement must be submitted on form 18A. Itemized receipts must be submitted in order to receive full reimbursement up to the limits described below. A maximum of \$5.00 per meal will be allowed if no receipts are submitted. Reimbursements must be submitted on form 18A to Financial Services within 90 days of the end of your trip.

The employee is responsible for the cancellation of all reservations and registrations. If cancelling for personal reasons, the employee must pay any fees.

Meal expenses not included in a registration fee will be reimbursed as follows for the portion of the day that the employee is still traveling: breakfast - \$10.00; lunch - \$15.00; and dinner - \$25.00. Breakfast is reimbursed only after an overnight stay or if departure is before 6:00 am. Dinner is reimbursed if return home is after 7:00 pm. The employee also has the option to be reimbursed \$50.00 per day if all three meals qualify.

5. Partial day reimbursement will be as follows:

- a. For non-local travel, which does not require an overnight stay, an allowance of up to \$15.00 for noon meal not included in a registration fee is authorized for periods of absence not exceeding eight hours. If an extension of the day beyond eight hours is necessary, including travel time both ways, an additional allowance for breakfast or dinner is authorized.
- b. For out of state travel and when an employee is either leaving or returning from a trip and either starts or ends the day at home, reimbursement will be made as follows for the portion of the day that the employee is still traveling: breakfast - \$15.00; lunch - \$20.00; and dinner - \$35.00. Breakfast is reimbursed only after an overnight stay or if departure is before 6:00 am. Dinner is reimbursed if return home is after 7:00 pm. The employee also has the option to be reimbursed \$70.00 per day if all three meals qualify.
- c. For local or non-local partial day travel that includes meal charges provided at the conference, the district will reimburse actual cost as approved by the supervisor.

6. Meal Receipts:

- a. Itemized receipts are always required for reimbursement of all meal expenses.
- b. Meals are for the District employee only.
- c. A meal is defined as food and drink consumed in one sitting. All food items such as appetizers, entrees, and non-alcoholic drinks consumed at the meal are allowable. Alcohol and non-food items such as gum, breath mints, anti-acids, aspirins are not allowable. Only one receipt per meal is acceptable.

- d. Break or refreshment item purchases to be consumed throughout the day are considered personal discretionary expenses and are not paid for by the district. Multiple beverages, candy bars, chips, etc. are not allowable.
- e. Tips are allowable at appropriate locations for no more than 20% of the allowable meal expense, before taxes, up to the maximum meal expense allowed for reimbursement. To document tips that are not shown on the receipt, the employee shall write the allowable amount at the bottom of the applicable meal receipt. Fast food restaurants, self-service locations, grocery stores and convenience stores are not facilities where tips are allowable.
- f. If an employee makes their own meal(s) in lieu of eating at a restaurant, a grocery store receipt may be eligible for reimbursement for the dates of travel during the trip dates. If the receipt covers multiple meals or dates, the dates must be written on the receipt. Items on a grocery store receipt with earlier or later dates than the travel dates are not allowable. Items not being reimbursed must be crossed out.

REIMBURSABLE EXPENSES: TRANSPORTATION

1. Transportation costs are reimbursable for official travel by airplane, railroad, boat, streetcar, rental car, bus and taxicabs. A common carrier airplane, train or bus shall be used whenever feasible for out-of-state travel. The use of a rental car must also have prior approval. The District has insurance to cover loss of vehicle potential Rental Company income during repairs, employee should not purchase.

Any benefits derived from travel paid for by the District belongs to the District and MAY NOT be put to personal use by the employee. These benefits include such things as cash payments, free tickets from the accumulation of frequent-flyer mileage, any free lodging which is provided after a specified number of nights paid, etc.

2. Personal Automobile
 - a. If an employee, with necessary approval uses a personally owned automobile rather than a common carrier, the employee shall be reimbursed for mileage as listed on District Schedule of Distance multiplied by \$.625 per mile or the current Federal IRS allowable mileage that is reviewed annually with the total amount not to exceed tourist class air fare at the proposed time of travel. (If special circumstances apply, a written explanation is required on form 18A.)
 - b. The employee must pay all expenses of operation of the car and must be covered by liability and property damage insurance.
 - c. Any other passengers also traveling on official school district business in the same car will be reimbursed only the scheduled rate for food and lodging. Such arrangements should be made in those instances when total cost to the District,

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(1) would be less than the tourist air fare for all travelers, (2) when travel by common carrier is not feasible, or (3) the nature of the travel required use of a vehicle at the destination and cost of rental car would exceed personal vehicle use cost.

3. Penalties and cancellation fees will be the responsibility of the person who changes the arrangements (i.e., if the District causes the change, it will pay; otherwise, this is the responsibility of the person traveling).

NON-REIMBURSABLE EXPENSES

In instances of attendance at out-of-city conferences, workshops, and conventions, it is realized that complete reimbursement may not be made to the employee; however, since most such functions are beneficial to the employee, the employee must be responsible for the acceptance of some cost, such as the following, which are not reimbursable:

1. Flight or trip accident insurance
2. Membership dues of professional organizations are not included unless approved by the employee's supervisor as being valuable to the district
3. Entertainment costs incurred by employee and guests
4. Telephone and fax charges of a personal nature
5. Laundry and incidental expenses
6. Expenses of spouse or other non-employees
7. Dependent care services
8. Theft, losses, or damage to personal property
9. Alcoholic beverages
10. Fines or penalties
11. Repair costs to personal vehicle
12. Vehicle gasoline and other fluids

TRAVEL WITHIN THE SCHOOL DISTRICT (LOCAL TRAVEL)

Employees required to travel in their personal vehicle between school district buildings to carry out the duties of their position may be reimbursed at \$.625 per mile or the current Federal IRS allowable mileage that is reviewed annually, if the employee is funded by special funding, the reimbursement is limited to the guidelines of the funding if the reimbursement rate amount is less or equal than the current Federal rate, but shall not exceed the current Federal rate. This shall include personnel assigned to more than one building during a normal workday, after normal work hours travel for coaches or coordinators of extra-curricular events, and employees who are required to travel to different locations within the District as part of their jobs. It shall be the responsibility of the Superintendent or a designated representative to approve travel within the school district by employees.

All employees who are allowed an in-school district travel allowance, rather than turn in a monthly mileage report shall have the amount of the allowance annually reviewed to coincide with the current district mileage rate and it is included on the employee's W-2

form as taxable income according to the Internal Revenue Code. It is then the employee's responsibility to provide the necessary detail on personal income tax forms.

Legal Ref.: Iowa Constitution, Article III, §31.
Iowa Code §§ 70A.9-.11 (2003)
1980 Op. Att'y Gen. 512.

Cross Ref.: 213.0 Board Member Compensation and Expenses

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