

Work Study Session Enclosure: Board Mileage Reimbursement

ADAMS 12 FIVE STAR SCHOOLS
1500 E. 128th Avenue
Thornton, CO 80241
Board of Education Office

August 8, 2016

TO: Board Members
FROM: Frances Mullins
RE: Board mileage reimbursement.

Attached is Superintendent Policy 4150: Employee Professional Learning and Development Travel Expenses and Reimbursement.

Current Board Practice

For the current Board, mileage reimbursement has included:

- travel to and from the CASB Fall Conference/Delegate Assembly and CASB Annual Convention requested through a travel expense report.
- mileage to and from Board meetings. I have calculated roundtrip mileage for all meetings attended by each Board member for the fiscal year and had a check issued in June. Mileage reimbursement checks for 2015-2016 have been held until the Board had the opportunity to review this practice. Attached is the documentation for the 2015-2016 reimbursement.

History

At one time Board members received a flat \$600 annual reimbursement for mileage. In December 2005 the CFO received information at a CASE Conference that travel allowances and mileage reimbursements that do not require receipts or documentation are subject to withholding and are taxable. The Board's mileage reimbursement practice at that time presented an audit issue with the IRS. Two remedies were posed by staff. The first option was to record these reimbursements as taxable income, with an associated W-2 filing for each board member. The second option was to discontinue the practice of per diem allowances, and reimburse board members based on receipts and documentation of mileage. The Board chose the second option and has continued the practice described above to date.

Board of Education Mileage to Board Meetings
July 2015 - June 2016

	Batz	Clark	Jennings	Plomer	Willsey	Lockley	Mitchell
August 19, 2015	9.40	10.40	7.80	15.40	2.80		
September 2, 2015	9.40	10.40	7.80	15.40	2.80		
September 16, 2015	9.40	10.40	7.80	15.40	2.80		
September 30, 2015	9.40	11.40	7.80	15.40	N		
October 7, 2015	9.40	10.40	7.80	15.40	N		
October 21, 2015	9.40	10.40	7.80	15.40	2.80		
October 28, 2015 Special (CSEA)	6.60	6.40	2.60	18.40	N		
November 4, 2015	9.40	10.40	7.80	15.40	2.80		
November 18, 2015	9.40	10.40	7.80	15.40	2.80		
November 24, 2015	9.40	10.40	7.80	N	N	5.80	11.60
December 2, 2015	9.40		7.80	15.40		5.80	11.60
December 9, 2015	9.40		7.80	15.40		5.80	11.60
December 16, 2015	9.40		7.80	15.40		5.80	11.60
Total 7/1-12/31/2015 Miles	119.40	101.00	96.20	187.80	16.80	23.20	46.40
Reimbursement rate	\$ 0.575	\$ 0.575	\$ 0.575	\$ 0.575	\$ 0.575	\$ 0.575	\$ 0.575
2015 Mileage Reimbursement	\$ 68.66	\$ 58.08	\$ 55.32	\$ 107.99	\$ 9.66	\$ 13.34	\$ 26.68
January 13, 2016 Special (UIP)	9.40		7.80	15.40		5.80	11.60
January 20, 2016	9.40		7.80	15.40		5.80	N
February 3, 2016	9.40		N	15.40		5.80	11.60
February 8, 2016 Special (DTEA)	4.80		2.60	20.20		5.60	16.20
February 17, 2016	9.40		7.80	15.40		5.80	11.60
February 27, 2016 Special (Retreat)	9.40		7.80	15.40		5.80	11.60
March 2, 2016	9.40		N	15.40		5.80	11.60
March 16, 2016	9.40		7.80	15.40		5.80	11.60
April 13, 2016	N		7.80	15.40		5.80	11.60
April 19, 2016 Special (Wstmnstr Dinner)	12.60		9.60	14.20		13.40	13.00
April 20, 2016	9.40		7.80	15.40		5.80	11.60
May 9, 2016	9.40		7.80	15.40		5.80	11.60
May 25, 2016	9.40		N	15.40		5.80	11.60
June 1, 2016	9.40		7.80	15.40		5.80	11.60
June 15, 2016	9.40		7.80	15.40		N	11.60
June 29, 2016	9.40		7.80	15.40		5.80	11.60
Total 1/1-6/30/2016 Miles	130.20	0.00	90.20	234.60	0.00	88.60	168.40
Reimbursement rate	0.540	0.540	0.540	0.540	0.540	0.540	0.540
2016 Mileage Reimbursement	\$ 70.31	\$ -	\$ 48.71	\$ 126.68	\$ -	\$ 47.84	\$ 90.94
Total BOE Mtg. Mileage Reimbursement FY 2015-2016	\$ 138.96	\$ 58.08	\$ 104.02	\$ 234.67	\$ 9.66	\$ 61.18	\$ 117.62

EMPLOYEE PROFESSIONAL LEARNING AND DEVELOPMENT TRAVEL EXPENSES AND REIMBURSEMENT

1.0 General. Staff members and, on occasion, non-employees of the District are required to incur various expenses in order to carry out their duties properly and serve the District. Included, without otherwise limiting the specific subject matter, are the following general types of activities:

1.1 Attendance by staff members and authorized non-employees at meetings, seminars and training/conference sessions for the purpose of enabling such individuals to carry out their District functions properly and efficiently.

1.2 Representation of the District by staff members and authorized non-employees at functions, meetings and similar activities.

1.3 Other authorized activities by staff members and authorized non-employees which reasonably benefit the District.

2.0 Reimbursement Criteria. In determining whether expenses in connection with a given activity should be reimbursed, the following criteria shall apply:

2.1 The activity is reasonably included in the categories of activities set forth in the policy;

2.2 The primary purpose of the activity is to benefit the District;

2.3 Any benefit to an individual is incidental to the benefit to the District; and,

2.4 In no event may a claimant be entitled to reimbursement where the expenses being claimed have been paid for or reimbursed from another source.

3.0 Reimbursement Procedure. When such an individual has been authorized by the appropriate administrator to participate in such activities, reimbursement shall be made as follows:

3.1 Responsibility for applications for travel expense advances and final expense accounting of staff members shall be vested in the administrator or supervisor to which the actual travel budgetary account responsibility is assigned. A staff member contemplating an activity reimbursable pursuant to this policy

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shall submit a description of the activity, the approximate dates of the activity, and the estimated expenses of the activity to such administrator or supervisor not less than thirty (30) days prior to the activity. The foregoing description and the supervisor's approval shall be documented on the attached exhibit and maintained in the department's records for audit purposes for three (3) years following the travel date. Exceptions to the THIRTY (30) day requirement shall be discussed with the supervisor and documented on the exhibit.

3.2 As a condition for expense reimbursement, substantiating documents, including receipts, or, where not reasonably available, a verified written statement related to expenses incurred, must be submitted to the Financial Services Department within twenty (20) days after the last day of the activity.

3.3 District credit cards, including purchasing cards and declining balance cards, cannot be used for meals and incidental expenses within the scope of the per diem allowance described in Section 4.0. The cards may be used for lodging, airfare, and other business-related expenses as described in this policy.

3.4 The Supervisor of the respective department shall have the responsibility to (1) audit and initial expense vouchers and documentation to verify required receipts and approved signatures; and (2) verify the accuracy of claimed expenses and determine proper cost distribution. The Financial Services Department shall (1) maintain records of each individual's advances and expenses; (2) return all improperly prepared expense data to the appropriate individual for correction; and, (3) pay the claimant the proper reimbursement in accordance with this policy.

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4.0 Meals and Incidental Expenses.

4.1 Meals and incidental expenses will be paid on a per diem basis, not to exceed the per diem rate for the destination established by the U.S. General Services Administration website (www.GSA.gov), in connection with in-state and out-of-state travel in which the employee stays overnight in a hotel or other lodging paid for or provided by the District. This website provides the per diem for meals and incidental expenses for various cities and states. Supervisors may, in their discretion, establish a per diem rate which is less than the GSA amount. Receipts for meals and incidental expenses are not required prior to or following payment of the per diem allowance. (Incidental expenses include fees and tips to service personnel.) Conference agenda must be attached to the professional leave travel request form. The professional leave travel request form must be received within thirty (30) days prior to traveling for approval. If an agenda is not available at that time, a notation must be included. Except as described in 4.3 below, day trips which start and end on the same day are not eligible for travel advances or meal reimbursements. No reimbursement will be allowed for meals when they are provided at the training/conference.

4.2 The per diem allowance shall be pro-rated for the first and last day of travel at 75% of the total allowance.

4.3 Reasonable meals and incidental expenses incurred during in-state travel, forty-five (45) miles or more from the traveler's primary work site, which does not involve an overnight stay in a hotel or other lodging paid for or provided by the District will be reimbursed upon presentation of receipts. Employees will only be reimbursed up to the per diem rate. No reimbursement will be allowed for meals when they are provided at the training/conference. Any deviation must have written supervisor approval prior to attending training/conference.

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5.0 Lodging.

5.1 Lodging expenses will be reimbursed at reasonable, single occupancy or standard business room rates and shall be limited to the conference rate if the hotel is the convention site. If rooms are not available at the convention site, traveler may be allowed to find an alternative hotel with prior written approval from supervisor.

5.2 Lodging reimbursement may be approved only when the activity or meeting occurs 45 miles or more from the traveler's work site or with supervisory approval upon a showing of business necessity.

6.0 Ground Transportation.

6.1 Reimbursement for a rental car shall be made only if it is justified as a necessary expense for attending the business function and pre-approved. Written justification for the use of a rental car is required.

6.2 Reimbursement will be made only for the most economic vehicle available. Larger vehicles may be rented with supervisory approval upon a showing of business necessity. Traveler will not be allowed to request GPS devices. Additional driver is permitted only if there is no additional cost associated with additional driver, and additional driver must be a district employee. Traveler must purchase limited liability car insurance coverage through rental car agency. Car insurance expense may be made on the district purchasing card or declining balance card. Additionally, the district's visa card provides coverage for most collision, damage and loss needs. Traveler must show evidence of three (3) quotes for equivalent car rental agencies or use of the state of Colorado's contract for automobile rentals. A list of contracts is available from the purchasing department or the state of Colorado. Mileage reimbursement will not be provided for rental cars.

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6.3 Reimbursement for use of public transportation (taxi cabs, shuttles, etc.) will be made upon presentation of receipts. These expenses may be made on the district purchasing card or declining balance card. Colorado toll fees will not be reimbursed and should not be charged on the district purchasing card or declining balance card.

6.4 If travel is by personal automobile, mileage will be paid at the prevailing rate as established by the Internal Revenue Service (IRS). District will not pay for any traffic fines, parking fines, or personal accident insurance. The maximum amount reimbursable for use of private vehicle will not exceed the most economical airfare rate for out-of-state travel only.

7.0 Airfare.

7.1 Travelers are expected to obtain the lowest available airfare that reasonably meets business travel needs. Travelers are encouraged to book flights at least 21 days in advance to avoid premium pricing. Coach class or economy tickets should be purchased; first class, business class, economy plus and any other upgraded tickets are not reimbursable. Any changes to tickets after the initial purchase and which result in additional cost should be discussed with the supervisor before reimbursement is granted. Travel insurance may be purchased. These expenses may be made on the District Purchasing Card or Declining Balance Card.

8.0 Parking.

8.1 Airport offsite self-parking will be reimbursed up to the economy parking lot rate. The additional cost of valet parking will not be reimbursed. These expenses may be made on the District Purchasing Card or Declining Balance Card.

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9.0 Other Business Activities.

9.1 Other business activities, including internet service, business fax, business phone calls, photocopies, and out-of-state tolls, will be reimbursed upon presentation of receipts. These expenses may be made on the District purchasing Card or Declining Balance Card.

CROSS REFERENCE:
Code: 3200

Adams 12 Five Star Schools Most Recent Adoption January 4, 2016