

TRAVEL EXPENSE POLICY

Date of Approval:

Purpose

This policy sets forth the rules, responsibilities, and guidelines for travel expenses from proceeds from federal grants to ensure that (a) adequate cost controls are in place, (b) travel and other related expenditures are appropriate, and (c) to provide a uniform and consistent approach for the timely reimbursement of authorized expenses incurred by personnel.

Policy

All travel expenses for events, meetings, trainings, or professional development funded with federal grants shall be purchased and accounted for in accordance with the federal regulations that govern travel costs, otherwise known as Code of Federal Regulations Section 200.474. Our policy is to reimburse only reasonable and necessary expenses actually incurred by personnel.

Scope

This Policy applies to all full-time, part-time, and temporary teaching and administrative staff of Reach Cyber Charter School.

General Principles

- Travel expenses to be reimbursed with federal funds must be included in the related federal grant budget and approved by the granting agency prior to expenses being incurred.
- Travel expenses must be generated for a business or educational purpose.
- Employees should be cost conscious and spend money as carefully and judiciously as the individual would spend his or her own funds.
- Expenses should be reported, supported by required documentation, as they were actually spent and in a timely manner following completion of the travel.
- This document outlines the allowable expenses for each category. Employees who do not comply with these guidelines may be subject to delay or withholding of reimbursement and/or disciplinary action.
- Normal travel may include single day and/or overnight travel within the boundaries of the State. Out-of-state travel is discouraged in most cases and requires department of Federal Programs pre-approval on a case by case basis. To attend workshops and/or conferences out of state an LEA must include a breakdown of costs including the number of staff, cost incurred per person for travel and lodging, meals, registration, and any incidentals. The LEA must document how it has determined out of state travel as the most cost effective way to provide the training. If applicable, the LEA should contract with a speaker to present on site and train more teachers using less funds. Prior to obligating funds, written approval must be obtained from the LEA's DFP Regional Coordinator.

Responsibilities

All employees requesting the reimbursement of travel expenses incurred on behalf of Reach Cyber Charter School are responsible for submitting an Expense Report in compliance with this document and related expense report guidelines. The employee's appropriate supervisor must approve all expense reports. No employee is authorized to approve his/her own, a peer's or a manager's travel expense report.

The School Leader (or employee performing this function) is responsible for knowing the current travel policy and informing school staff of school policy and procedures. The School Leader will verify and approve expenses in accordance with school policy by approving the expense report via the school's expense tracking system and/or giving written authorization.

The Finance Department is responsible for ensuring travel related expenses are properly authorized, accurately recorded, and reimbursed to employees in a timely manner. The Finance Department will also

monitor policy compliance, perform audits on travel expenses, and update policies and procedure, as required.

Expense Reporting

- Expenditures not documented under these guidelines are not reimbursable.
- All expense reports must be approved by the employee's appropriate supervisor and reviewed by the School Finance team prior to initiating payment processing.
- Employee must submit approved expense reports and supporting documentation via the school's expense tracking system.

Documentation Requirements

Business Purpose

The following details must be included in the business purpose of the expense report to provide proof of the business expense:

- Names of individuals present, their titles and company name
- Location or description of the expense
- Exact amount and date of the expense

Receipts

- The school requires all charges include a receipt attached to the expense report.
- Certain items that require detailed information must have a receipt to be eligible for reimbursement, such as supplies purchased from a department store and meals.
- When a receipt or other proof of payment is not available, the employee must complete a Lost or Destroyed Receipt form. Details about the payee, date, location, business purpose and amount of the expense must be identified on the form. The form must be signed by the employee and their immediate supervisor.
- The employee is responsible for maintaining a copy of their expense report and receipts until reimbursement has been made.

Reimbursable Expenses

Personal Car Use

- Employees using their personal cars for business purposes are entitled to reimbursement for expenses incurred. Certain expenses such as parking tickets, fines, accidents, tows, theft and wear and tear will not be reimbursed and are the responsibility of the employee.
- If employees use their personal car on school business, it is mandatory that they have minimum Bodily Injury and Property Damage insurance protection as required by applicable state laws. The company will not reimburse employees for personal property damage or injury, including deductible amounts, incurred while using a personal auto. Third party injury/property damage incurred while an employee is using their personal automobile should be covered by the employee's personal auto insurance policy (as required above).
- To receive reimbursement for mileage the employee must specify the purpose of the trip, trip origin and destination, number of miles traveled (total miles less 60 miles round trip for at home employees) and the total dollar amount. You may be required to substantiate your business mileage to the Internal Revenue Service and should therefore keep a record of expense claims recording business mileage.
- Employee will be reimbursed using the current IRS standard mileage rate.

Airfare/Rail

- Employee is to book the lowest available airfares, using reasonable judgment regarding travel times and requirements.
- Travel plans should be made as far in advance as possible to obtain discounted rates.

- It is the responsibility of the employee to ensure that the school is properly credited for refundable tickets when not used.
- If an employee is reimbursed for a ticket and uses it for their personal travel, the employee must reimburse the school.
- When the trip is canceled after the ticket has been issued, the traveler should inquire about using the same ticket for future travel. Unused tickets should be saved for use with future travel. If a non-refundable ticket is exchanged or used for future travel and was previously submitted and reimbursed on a prior expense report only the difference should be submitted for reimbursement on a future expense report where applicable.
- Stolen tickets should be reported immediately to the travel agency that issued the ticket and to the employee's immediate supervisor.
- Reasonable charges for check baggage fees will be reimbursed.
- Acceptable receipt documentation should include the airline receipt, all boarding passes or the passenger itinerary and/or another type of receipt that proves travel to the locations, i.e. corporate credit card statement.

Auto Rental

- Rental automobiles may be used when such use is clearly in the best financial interest of the school.
- When traveling alone or with one companion, a compact-sized car should be used. Employees may book a rental class of service one level higher when:
 - o The traveler can be upgraded at no extra cost
 - o Three or more school employees are traveling together
 - o Cars in the authorized category are not available
 - o Transporting excess baggage
- Rental cars should never be used for personal use. If a rental car is used for personal use then the employee will not be reimbursed for those costs.
- Gasoline for use in rental cars is reimbursable with proper documentation unless fuel charges are included in the rental rate and are specifically stated as such in the contract.
- Employee is covered under the School's insurance policy and should decline all insurance. Any additional insurance purchased will not be reimbursed.

Meals

- Meals incurred by the traveler when dining alone on a business-related trip are only reimbursable if the event has not been catered.
- Total meal expenses per day per person should not exceed federal meal and incidental expenses guidelines
- An itemized receipt must be submitted along with credit card receipt. The credit card receipt alone is not sufficient. Also, the expense report must include the following details:
 - o Date of meal
 - o Name, title and company of attendees
 - o Business reason for meal including description of meal (for example lunch, dinner)
 - o Cost of meal
- Tips are authorized when confined to reasonable limits as determined by the services required and received.

Lodging

- Employee is to book the lowest available standard rate at a reasonably priced hotel.
- Employee is responsible for canceling hotel reservations prior to the deadline shown in the itinerary. Employee should request and record the cancellation number and the person accepting the cancellation for future reference should an inappropriate no-show charge be billed.
- Employee will be held responsible and will not be reimbursed for "no-show" charges unless the charge was the result of circumstances beyond the employee's control.

- Lodging expenses must be substantiated by receipts such as a hotel folio showing the name and address of the establishment, the dates of occupancy, and the daily itemized cost of the accommodation in addition to a credit card receipt or other proof of payment.

Taxis/Shuttle/Parking Fees

- The cost of taxis or car fare to and from places of business, hotel, airport or railroad stations, relating to school activities is reimbursable.
- Employee should use the most economical and practical mode of transportation.

Other and Miscellaneous

- Registration and/or membership costs for attending professional development must be for approved professional development only
- When possible, employees should take advantage of early bird pricing.

Non-Reimbursable Expenses

The school will not reimburse expenditures of a personal nature, unreasonable or excessive expenses, or those not specifically related to the business conduct of the school. The following are examples of, but not limited to, expenses that will not be reimbursed.

- Personal Items – clothing, luggage, etc.
- Consumable Goods – cigarettes, toiletries, etc.
- Personal Entertainment – theater, hotel movies, etc.
- Traffic or parking violations, towing charges
- Lost Luggage, money, or personal items
- Airline insurance
- Interest & delinquency charges on credit cards
- Airline membership clubs, Diners Club cards
- Pet care/kennel charges
- Gift cards
- Political contributions
- Charitable contributions
- Costs associated with setting up an office or workspace in your home
- Alcohol

Advances

Travel advances are considered the exception and not the rule when an employee travels on business. If a travel advance is necessary, then a check request must be submitted by the Department Manager to Accounts Payable with sufficient notice prior to the travel date to process the payment in a timely manner.

Employees must submit an expense report in accordance with these guidelines or advance will be recorded as income on the employee's W-2 ("Wages, tips, and other compensation").

Reimbursement

Reimbursements are processed in a timely manner and included in the employee's upcoming paycheck.