



**Expenses and Reimbursement**

**7323-P**

**Regulations:**

Any employee who is authorized to travel at district expense is expected to obtain prior approval, keep costs as reasonable as possible, and comply with the following procedures:

1. Travel Requests

Travel requests must be approved by the employee's immediate supervisor. Supervisor approval will be based on whether the travel, workshop, or conference relates to that staff member's individual job goals or professional responsibilities, or to the building or district goals. Out-of-state travel, other than the Portland, Oregon area, must be approved by the Board. The superintendent may, in the event of an emergency, approve out-of-state travel and so inform the Board. Employees may be allowed to personally underwrite all or part of his/her travel expenses as a condition for authorization to travel.

3/26/10 (Revised)

2. Reimbursement for Use of Private Vehicles

Employees, such as itinerant staff, required to use their private vehicle for in-district travel may claim reimbursement for mileage. Other mileage claims require supervisor approval and shall be submitted monthly on the district form, accompanied by required receipts, and shall include dates of travel, starting and ending points, and mileage. Mileage will be reimbursed for the distance from school to the event or from the employee's home to the event, whichever is shorter. If more than one employee is attending the same activity, consideration shall be given to group travel unless work schedule differences make sharing transportation impractical. Travel shall be via the most direct route and by the most economical means. Mileage will be reimbursed at the rate established by the IRS.

3. Reimbursement for Lodging

Reimbursement will be made to individuals at the single room rate when verified by a hotel or motel receipt. If two or more employees share a room, a copy of the receipt shall be submitted by each individual employee showing each person's share of the cost. Additional charges for an employee's spouse, personal telephone calls, room service, movies and other unnecessary room charges shall not be claimed.

4. Reimbursement for Meals

For reimbursement meals must qualify as non-taxable by the IRS.

**Overnight Reimbursements:**

Conference registration and travel/airline itinerary must be attached to per diem meal reimbursement requests. If driving, please indicate on your conference document the time you left to drive to the conference and the time the conference adjourned.

- \* Meal per diem cannot be claimed if the meal is included as part of the registration fee.
- \* Meals during an overnight stay qualify for reimbursement and will be paid at the IRS approved per diem rate based on the city destination.



**Expenses and Reimbursement — 7323-P — (cont'd)**

\* Per diem will be paid as follows:

a) Full day will be paid if itinerary indicates travel began no later than 9 AM and ended no earlier than 4 PM.

b) Partial day – 25% breakfast, 25% lunch, 50% dinner.

Employee will pay for qualifying meals out of pocket, then submit receipts for reimbursement on Travel Reimbursement Report.

Local Reimbursements:

Meals served during a business meeting and referenced on meeting agenda qualify for local meal reimbursement. Meal charges submitted should be limited to the actual cost of breakfast, lunch, dinner, and a reasonable and customary tip (up to 15%), in the location of the activity.

Revised 7/2008

5. Other Reimbursable Charges

- a. Travel necessary during the work day, after the individual has reported to the first duty station as required, is reimbursable when properly approved beforehand.
- b. Private transportation cost accrued for travel to meetings is reimbursable under conditions set at time of approval.
- c. When, in the judgment of the superintendent or his designee, it is necessary to conduct meetings outside the normal workday, employees whose attendance is required at such meetings shall be reimbursed for mileage expenses.
- d. Ferry and bridge tolls, parking, airporter, taxi or similar charges.

6. Non-reimbursable Expenses

- a. Travel expenses to and from work is the individual responsibility of the employee.
- b. Reimbursement will be made only for the employee's personal expenses and not for expenses incurred by any other person.
- c. Alcoholic beverages, personal telephone calls, postage, entertainment, and side trips are non-reimbursable expenses.
- d. Mileage for school levy promotions and other nonofficial school functions.
- e. Meals for anyone other than the employee are not reimbursable.

All information required on the claim form is to be completed, the claim signed by the claimant, and approved by the supervisor prior to submitting the claim for reimbursement. Claims must be submitted monthly.



**In-District Staff Meetings**

**7323.1-P**

The cost of refreshments such as coffee, tea, soft drinks and snacks (e.g., rolls, donuts, etc.) for staff meetings and workshops held within the district at locations which are remote from the workstations of all or most of the participants will be paid by the district when, in the judgment of the administrator calling the meeting, providing such refreshments will contribute to the efficiency of the meeting. If approved in advance by the superintendent or his/her designee, meals may be furnished to participants at staff meetings, workshops or retreats in situations where providing such meals will contribute to the efficiency of the meeting, the cost of the meal is reasonable and it would not be convenient for the participants to make individual arrangements for meals.

**Volunteers**

**7323.2-P**

In consideration for the performance of services to the district by volunteers who are not otherwise compensated by the district, the district may provide to such volunteers refreshments such as coffee, tea, soft drinks and snacks. In addition, the district may expend reasonable sums to provide meals to volunteers in situations where there is some reasonable relationship between the volunteer services and the meal.

**Petty Cash**

**7338-P**

Petty cash is available for reimbursement of purchases for last minute supplies, postage due, refund of student fines, and other small purchases under \$50.00 per day per employee (expenses while in travel status are not considered petty cash). The Executive Director of Business Services or designee may authorize reimbursements in excess of \$50 on a case-by-case basis.

Employees must fill out a petty cash form, attach an itemized receipt, sign the form and turn in for supervisor's signature. Petty cash reimbursement requests must be made within 60 days of purchase. Petty cash funds will be established and maintained at each building and Central Administration. Building petty cash funds will be periodically submitted to accounts payable for reimbursement as needed.

August 2010 (Revised)

**Fixed Assets**

**7460-P**

When a fixed asset is acquired, district purchasing and accounts payable procedures apply. Assets in general fund are tracked either in inventory or capital asset accounts based on original cost. Purchases over \$5000 and assets in Capital Projects are tracked in capital assets accounts. Purchases between \$1000 and \$5000 (and theft sensitive items valued under \$1000) must be added to, and tracked through the District Inventory Database maintained by the Inventory Control Clerk. District barcodes and barcode stickers will be applied to all qualifying items and tracked through District Inventory Control per Operating Procedures Manual located on DocuShare and in the Accounting-Payroll-Personnel Manual.



**Gifts, Grants and Bequests**

**7470-P**

Any gifts presented to the school district must be accompanied by a letter from the donor for official action and recognition by the superintendent/designee or the board.

All gifts, grants, and bequests shall become school district property. All donors shall be informed that the intent of the school district is to return all donations to respective schools for which donated.

To be acceptable, a gift must satisfy the following criteria:

1. have a purpose consistent with those of the school;
2. will not begin a program which the board would be unwilling to take over when gift or grant funds are exhausted;
3. will not be inappropriate or harmful to the best education of pupils; and
4. not be in conflict with any provision of the school code or public law.

A letter of appreciation signed by the superintendent of schools shall be sent to the donor.

**Tax Deferred Annuity/Compensation**

**7500**

Eligible employees may elect to defer a portion of their salary or wages to pay for a tax deferred annuity. Eligible employees may make their deferral arrangements with any district authorized insurance company or mutual fund (both hereinafter referred to as "Service Provider"). A service provider may be authorized if five or more eligible employees request the district to enter into a contract with an insurance company offering a tax deferred annuity contract and licensed to do business in the State of Washington or a mutual fund that provides custodial contracts for tax deferred annuity programs, and complies with all district policies and procedures. The following are procedures pertaining to staff participation, hold harmless agreements, and sales representation contracts:

- A. The district will initiate salary reductions when five salary reduction agreement forms have been submitted for a service provider, and an authorized officer of the service provider has signed and submitted the district's hold harmless and indemnity agreement and a tax sheltered annuity company basic information form. Only the district's specific hold harmless and indemnity agreement will be acceptable. Failure to execute the district's hold harmless and indemnity agreement will be sufficient grounds for denial or dismissal of the service provider as an approved service provider. In the event that the district has employees participating in a plan with a service provider that will not sign a district hold harmless and indemnity agreement, the district will not allow additional employees to participate in the plan offered by the service provider until the service provider signs the district's hold harmless and indemnity agreement and meets all of the requirements of this administrative procedure. It is the responsibility of the employees requesting approval of a service provider to provide the district with the documents required by this procedure.



**Regulations & Procedures**

**Tax Deferred Annuity/Compensation --- 7500 -- (cont'd)**

- B. An eligible district employee, or an agent, registered representative, or registered investment advisor may request a tax deferred annuity authorization form (salary reduction agreement) from the district payroll office. The employee and the service provider, or an agent, registered representative, or registered investment advisor shall complete and sign the salary reduction agreement. Only the district's salary reduction agreement will be accepted. No substitutions will be accepted. the salary reduction agreement must have the signature of the employee and the service provider or licensed and authorized agent of the company, registered representative, or registered investment advisor. The agent, registered representative, or registered investment advisor, must register with the district by completing a representative profile, providing a copy of his/her current Washington State Insurance license (if applicable) and submitting a hold harmless and indemnity agreement for agents and registered representatives/registered investment advisors.
- C. Completed applications to participate in a tax sheltered annuity program received prior to the 12th of the month will be reflected in that month's payroll. The salary reduction agreement will remain in force until modified or canceled by the employee or employment has terminated. Payroll reductions will not be made if there are insufficient earnings to make a complete reduction.
- D. Service providers, their agents, registered representatives and registered investment advisors must comply with all pertinent written directives regarding the solicitation of employees. Unless prior permission has been received from the Human Resources office and the building principal, no service provider, agent, registered representative or registered investment advisor may enter district premises during normal school hours for the purpose of soliciting any employee regarding the purchase by the employee of any tax deferred annuity, insurance policy or other investment. At school buildings when school is in session "normal school hours" shall coincide wit the teacher's work day as defined in the currently applicable collective bargaining agreement between the district and the bargaining representative of its certificated staff. At district facilities where no instruction takes place, "normal working hours" shall mean the normal working hours established for employees assigned to any such facility.
- E. In the event that participation in a program offered by a service provider drops below five (5) participants, the district will notify the service provider that participation must be at leave five participants with a six month period or the service provider will be dropped from the district's approved service provider list. Once a service provider has been dropped form the approved list, the service provider will be required to meet all the qualifications of a new service provider in order to add new participants. This procedure does not affect participants currently contributing to a plan with the service provider. Current participants will continue to have all rights and options provided under the plan.



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## **Regulations & Procedures**

### **Tax Deferred Annuity/Compensation --- 7500 -- (cont'd)**

- F. An employee must submit a maximum allowable contribution worksheet with each salary reduction agreement. In addition, a maximum allowable contribution worksheet must be submitted annually if the employee's contribution for a calendar year is equal to or greater than \$10,000 (or applicable limit) or if the employee has elected a special 412 election or is using a "catch-up" provision. The required annual maximum allowable contribution worksheet must be submitted to the district by November 1 of the calendar year in which the above circumstances apply. In the event the maximum allowable contribution worksheet is not in the district office by the deadline for payroll changes in January of the following year, the district will stop contributions until the employee submits the maximum allowable contribution worksheet. The accuracy of the maximum allowable contribution worksheet must be certified by signature of the employee and a service provider, agent, registered representative, or registered investment advisor. The district will assume no responsibility for verifying or certifying the accuracy of the maximum allowable contribution worksheet.