

File: DKC-R - Expense Authorization/Reimbursement

(Mileage and Travel)

Tax Exempt Status:

Gunnison School District is exempt from paying Colorado sales and use tax. Employees are instructed to make every effort to ensure sales and/or use tax is not charged. Employees are advised to carry the GWSD Sales Tax Exemption Certificate with them anytime purchases are made. The Sales Tax Exemption Certificate is available on the GWSD Team Drive in the Purchasing Forms folder. If a charge of tax appears on a district credit card receipt (regardless of the amount), the employee is responsible for contacting the vendor and asking that the charge be credited to the card. If the sales tax exemption is denied, a note must be written on the receipt explaining why it was denied. The note should be signed by the employee.

Official Receipt:

The original receipt is considered official and valid when it contains all of the following information:

- Name of establishment/vendor,
- an itemization of what was purchased,
- date and time,
- city and state,

This information is necessary for the following reasons:

- The name of the establishment is to ensure that tips are allowable and vendor is legitimate
- An itemized listing of what is included in the receipt is necessary to ensure that what is being claimed is eligible for reimbursement.
- The detailed receipt for meals is required for verification that it is only for one employee, or only the employees listed, does not contain alcohol, and only includes meal items - not break items to be consumed at a later time, or other ineligible items.
- The date and time is to ensure staff is claiming meal reimbursements for only those meals they are eligible to receive within their allowed meal times.

(Note: credit card receipts only showing the amount charged is not sufficient documentation. Reimbursement will not be paid for non-itemized receipts.)

Non-Standard Receipt:

A receipt that you receive from an establishment that does not include the required information as stated under "Official Receipt" is considered a non-standard receipt.

1. A non-standard receipt is a receipt the employee had to write and sign because they could not get a receipt for such items as food from a vending machine, parking meters, etc.

- A non-standard receipt is not to replace:
 - a) a lost receipt

- b) a forgotten receipt
- c) the detailed credit card receipt

Example: The green order form or the white stub from the bottom of the order form that are often received in small town cafes.

In this situation the employee would submit the receipt they received by taping it to a sheet of paper, detailing the information, and then signing it.

2. If you receive a non-standard receipt from an establishment, include the following information on the receipt and sign the receipt:

- Name of establishment,
- itemization of what was purchased,
- date and time,
- city and state.
- When the employee writes information on a non-standard receipt, they must sign each receipt.

Reimbursements:

Reimbursements for goods and services purchased will be requested using the Check Request Form. Reimbursements will be paid if the expenses are within budget constraints, are reasonable, properly approved and documented. Employees who incur such expenses should neither lose nor gain personal funds as a result. All purchases shall be for the benefit of Gunnison Watershed Schools.

All reimbursement requests must include the following:

- An official receipt(s) (preferred), or non-standard receipt(s)
- Reason why it's a reasonable business/educational charge (if it isn't obvious)
- Authorization signature
- Account number
- Payment method (to ensure payment was made and was made by employee)
- Incomplete requests will be returned to the employee without payment.

Travel:

Travel expenses incurred while on Gunnison Watershed School District business will be paid for by the District if the expenses are within budget constraints, are reasonable, properly approved and documented. Travel charged to Gunnison Watershed Schools, regardless of funding source, shall be for the benefit of Gunnison Watershed Schools and shall be completed using the most economical means available. Employees who incur such expenses should neither lose nor gain personal funds as a result. The travel reimbursement form covers reimbursement for transportation, auto mileage, auto rentals, hotel lodging, meals, gratuities, tolls and parking, and other miscellaneous expenses.

Travel status is defined as when an employee is away from the District on an approved trip for more than four hours. This determines that they are eligible for reimbursement of travel expenses, such as

meals and lodging.

Meal Reimbursement:

An employee may be reimbursed for meal expenses when he or she is required to attend an approved activity, athletic event, workshop or conference which extends through and beyond the recognized meal time, or is on travel status. The following guidelines for reimbursement of meals will be used:

1. A meal is defined as food and drink consumed at one sitting. One receipt per meal is allowed. The intent of the single receipt is not to allow the purchase of additional food for breaks throughout the day or personal groceries. Meals should be purchased during your allowed meal time.
2. Allowed meal times:
 - a. Breakfast: reimbursement will be allowed if the travel began more than an hour prior to the normal start of the employee's workday.
 - b. Lunch: reimbursement will be allowed if the travel began prior to 11:00 a.m. and continued beyond 2:00 p.m.
 - c. Dinner: reimbursement will be allowed if the travel continued more than an hour beyond the normal end of the employee's workday.
3. Maximum reimbursements (inclusive of all costs).
 - a. \$10.00 Breakfast
 - b. \$12.00 Lunch
 - c. \$23.00 Dinner
4. Break items are not allowable and are considered a personal expense. Such items include but are not limited to non-food items such as antacids, gum, and breath mints. Multiple purchases of certain items can be considered break items and will not be reimbursed. Such items include but are not limited to: extra beverages, chips, crackers, trail mix, cookies, desserts, and candy.
5. Alcoholic beverages are not reimbursable and shall not be consumed on trips with students.
6. Tips are allowable for no more than 20% of the food bill up to the maximum allowed for reimbursement. Claims for tips paid at gas stations, fast-food restaurants, or grocery stores are disallowed.
7. Meals can be purchased at a grocery store, provided they do not include break items, non-food items and are clearly for the consumption of the number of meals allotted for the specific trip. Items that appear to be for personal groceries (such as but not limited to boxes/packages of cereal, granola, cookies, nuts, more than 2 beverages per meal) will not be reimbursed.
8. Amounts and/or items that are purchased on the district credit card that are either not approved or exceed the maximum reimbursement must be paid back to the district.

FAQs

Q1. I received a receipt for my credit-card transaction when I paid for my meal. What is a valid credit card receipt?

A1: If you receive an itemized credit card receipt with the name of the establishment, date/time, city/state, and items purchased, it is a valid receipt. You normally receive two receipts when using a credit card at a restaurant. One is simply proof of the amount charged against your credit card, (not acceptable alone). The other receipt includes an itemization of what you are being charged. This itemized receipt must be submitted for the reimbursement.

Q2: What if a receipt shows alcoholic beverages in addition to the meal?

A2: Draw a single line through any ineligible items on the receipt and exclude both the cost of the ineligible item(s) and the taxes/tips applicable to the ineligible item(s) in the amounts requested for reimbursement.

Q3: Are non-alcoholic drinks, appetizers, and dessert ok?

A3: Generally all items consumed at the meal, except alcohol or break items, are allowable. What an employee chooses to eat for their meals will be at their discretion.

Q4: What if the small town cafe does not provide any receipts?

A4: All restaurants will provide some sort of receipt if requested. If it is a non-standard receipt, you will need to provide the itemized information as noted in definition of non-standard receipt.

Q5: If I don't spend the total meal allowance at the meal time, can I buy additional items to eat later?

A5: "Break" or "refreshment" costs are considered as personal discretionary expenses and are not paid for by the District.

Vehicle Request and Mileage

When traveling by ground, all employees requesting the use of a District vehicle must do so through SchoolDude.

When driving a personal vehicle, reimbursement is based on mileage not fuel purchased. If an employee fails to request a vehicle, or chooses to drive their personal vehicle, the reimbursement rate will be the "Government Vehicle available" rate.

- Cell Phone Use While Driving

Use of a cell phone while driving is not recommended in any situation. Employees are expected to refrain from using their phone while driving. Employees are strongly encouraged to pull off to the side of the road and safely stop the vehicle before placing or accepting a call. Texting while driving is prohibited.

Lodging

The District will pay the actual cost, less Colorado sales tax, per night of lodging if it is considered reasonable for the area and within budget restraints. Employees are strongly encouraged to use standard accommodations at reasonably priced mid-market hotels or motels. Requests should be made for educational discounts or business traveler's rates. An exception will be allowed when attending a conference or workshop that is scheduled at a luxury or up-scale hotel. Original itemized hotel receipts are required for reimbursement. If traveling with a spouse or family, only the employee's portion of the expenses will be reimbursed. In such an instance the District will reimburse for the single occupancy rate. A statement of the single occupancy rate for the hotel shall be included with the receipt.

Airline Tickets

All flight arrangements will be made at the most economical rates, not first or business class. Travelers are expected to take the least costly fare offered that realistically meets scheduling needs. The lowest cost air travel should take precedence over frequent flyer programs. All expenses incurred must be in accordance with the budget approved by the department director or site administrator.

- Airline Tickets must be approved by the Accountant before purchase.
- Transferable or refundable airline tickets should be purchased whenever possible. Purchasing non-transferable or non-refundable tickets is highly discouraged and may result in the employee reimbursing the district for the cost of the ticket. If a non-refundable and non-transferable airline ticket is purchased, and the employee terminates employment before the travel dates, or is otherwise unable to use the ticket, the employee must reimburse the district for the cost of the airline ticket.
- Employees are expected to use non-direct flights when the savings are substantial
- Employees should consider staying through Saturday night, if the savings of the ticket price exceed the cost of lodging and meals.

Revised: February 12, 2018