

Lincoln County School District

Code: **DLC**
Adopted: 7/09/02
Revised/Readopted: 6/14/16 (Effective 7/01/16)
Orig. Code(s): DLC

Expense Reimbursements

District employees who incur expenses in carrying out their authorized duties will be reimbursed upon submission of a properly completed and approved Form AC-1 and receipt as required by the business office. Such expenses may be incurred and approved in line with budgetary allocations for specific types of expenses.

Travel outside the district shall be approved by the employee's supervisor prior to travel. Out-of-state travel must be approved by the superintendent.

The Board adopts, at its first meeting in July, the meal reimbursement maximum rate and the IRS mileage rate. The IRS rate will be in effect for the fiscal year (July through June).

The superintendent will develop procedures, rules and regulations to implement the intent of this policy. Regulations will include provisions for the use of private and rental vehicles, insurance coverage, expense reimbursement and accounting procedures.

Persons who travel at district expense will exercise the same economy as a prudent person traveling on personal business and will differentiate between business expenditures and those for personal convenience.

Reimbursement for out-of-state travel by private vehicle will be made on the basis of air fare or mileage rate, whichever is lower.

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)

[ORS 332.107](#)

[OAR 581-022-1660](#)

I.R.C. § 162 (2006); Business Expenses, 26 C.F.R. 1.162-1 (2006).

INTERNAL REVENUE SERVICE, PUBLICATION 463: TRAVEL, ENTERTAINMENT, GIFT AND CAR EXPENSES.

Cross Reference(s):

BHD - Reimbursement

EEBB - Use of Private Vehicles for District Business