



Book	Policy Manual
Section	Section D: Fiscal Management
Title	Copy of Expense Reimbursements
Code	DLC
Status	Second Reading
Legal	<a href="#">ORC 2921.42</a> <a href="#">ORC 2921.43</a> <a href="#">ORC 3313.12</a> <a href="#">ORC 3313.20</a> <a href="#">ORC 3315.15</a>
Cross References	<a href="#">BHD - Board Member Compensation and Expenses</a> <a href="#">GCL - Professional Staff Development Opportunities</a>
Adopted	January 9, 1989
Last Revised	March 23, 2026
Prior Revised Dates	07/23/2001, 08/23/2005, 05/19/2025

### Expense Reimbursements

District personnel who incur expenses in carrying out their authorized duties are reimbursed by the District upon submission of a properly filled out and approved voucher with supporting receipts required by administrative regulations. Expenses may be approved and incurred within the limits of budgetary allocations for the specific type of expense.

When official travel by a personally owned vehicle is authorized, mileage payment is made at the rate currently approved by the Board and within the limitations of Federal law.

A traveler on official school business is expected to exercise the same care in incurring expenses as a prudent person exercises in traveling on personal business. Excessive costs, such as those caused by circuitous routes or luxury services or accommodations, are not considered prudent, nor are they accepted for reimbursement. **The District recognizes employees and Board members may receive personal frequent flyer miles or other comparable rewards as a result of District business; such rewards may be used by the individual for personal use, provided the vendor was not selected solely to earn rewards for personal use and all internal approval processes were followed.**

#### **Use of District Tax Exempt Certificate**

**The District tax exempt certificate can only be used for District purchases when a sale is made to and paid for directly by the District in accordance with established purchasing procedures. Employees and Board members are prohibited from using the District tax exempt certificate when making a purchase for the District or District business when using personal method of payment. Employees or Board members making a purchase with a personal account for a proper purpose must pay the applicable sales tax at the point of sale. Such tax is reimbursable to the employee through the established**

reimbursement process except that, to the extent practicable, such purchases should be limited to \$500.00. If the expense will be over this amount, the employee or Board member should coordinate with the District for the purchase to be made on the District credit card or account with the use of the sales tax exempt certificate.

***THIS IS A REQUIRED POLICY***