

MENOMINEE INDIAN SCHOOL DISTRICT

164 RULE

GUIDELINES FOR REIMBURSEMENT

1. Board members traveling to Board related conferences, workshops, such as NIEA, WASB, NSBA, etc., may be allowed travel expenses in accordance with IRS deduction regulations up to the following limits to cover personal expenses within the guidelines set forth herein:

Board Member \$3,500.00
Board President \$4,000.00

Travel for the purpose of lobbying where authorized by the Board shall not be charged the individual Board member's allowance. Such expenses shall be charged to District funds so long as they are in accordance with IRS deductions and are related to travel expenses incurred by the Board member as a result of the travel on Board related business.

All Board travel requests must be school related functions and pre-approved at the Board level.

2. Guidelines for allowable expense shall be as follows:

Reimbursement Rules	
Travel (meals) one day or less	Shall be reimbursement at actual meal cost for the personal expenses of the Board member upon return limited to the IRS per diem rates for the City attended.
Travel (meals) more than one day	Travel reimbursement for more than 1 full day workshop or seminar shall be compensated based on a per diem limited to the IRS rates for the City attended based on State Quarter payment rule. Meals included in registration/workshop fee will be deducted from the per diem advance. Reimbursement will be made if necessary to purchase meals previously deducted. Qualified receipts will be required. Reimbursement for alcoholic beverages will not be provided.

Mileage	Mileage reimbursement for use of personal vehicle by a Board member shall be reimbursed at the IRS rate. Current auto insurance including collision and liability coverage will be required.
Lodging	Lodging reimbursement shall be limited to the actual cost of the average single room in the location attended. Where possible, prior arrangements should be made to use government rates and to provide for the utilization of the District's tax exempt status.
Registration Cost	The actual registration cost of the workshop, seminar, class, etc., attended shall be reimbursed upon submission of a receipt for such services or, upon prior arrangements.
Airfare	The actual cost of airfare for the Board members flight shall be compensated limited to the lowest passenger class available.
Ground Transportation	The actual cost of the most economic form of transportation available taking into consideration cost and travel time will be reimbursed upon production of receipt of such expenses.

Personal expenses	Only the above listed travel expenses of Board members themselves on official business and within these guidelines is subject to reimbursement.
Use of District Credit Card	A District credit card maybe authorized to pay or prepay travel expenses under these guidelines. The use of such credit card must be limited to the personal expenses of the Board member related to District business and in accordance with policies. Use of the tax exempt District credit card for private benefit is not permitted.
Car Rental	Board members requesting car rental must have sufficient funds in their board travel account to cover such costs.

Note: No payment will be made for attending a workshop or conference until travel verification and all receipts have been submitted to the Business Office. All board members must reconcile their current travel receipts as soon as possible but not more than 10 days.

LEGAL REF.: Wis. Stats. Sec. 120.10(3), (4)
120.13(16), (32)
Section 274 Internal Revenue Code

CROSS REF.: Section 1.274-5 of the Income Tax
Regulations
Sec. 61 IRS Code

APPROVED: September 1996

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