General Personnel

Expenses
The Board regulates the reimbursement of all travel, meal, and lodging expenses by resolution. Money shall not be reimbursed or purchase orders issued for: (1) the expenses of any person except the employee, (2) anyone’s personal expenses, or (3) entertainment expenses. Entertainment includes, but is not limited to, shows, amusements, theaters, circuses, sporting events, or any other place of public or private entertainment or amusement, unless the entertainment is ancillary to the purpose of the program or event. The District is not responsible for losses due to an employee’s own negligence, losses due to normal wear, or losses due to theft, unless the theft was a result of the District’s negligence. Employees must submit the appropriate itemized, signed, standardized form(s) to support any requests for expense reimbursements or purchase orders that show the following:

1. The amount of the actual expense, with attached receipts for actual incurred expenses.
2. The name and title of the employee who is requesting the expense reimbursement. Receipts from group functions must include the names, offices, and job titles of all participants.
3. The date(s) of the official business on which the expense reimbursement or purchase order was expended.
4. The nature of the official business conducted when the expense reimbursement or purchase order was expended.

Reimbursements and Purchase Orders
Expense reimbursements and purchase orders may be issued by the Superintendent or designee to employees, along with other expenses necessary for the performance of their duties, provided the expenses fall below the maximum allowed in the Board’s expense regulations. Expense reimbursements and purchase order approvals are not guaranteed. Employees must seek reimbursement on the District’s standardized expense reimbursement form for employees. Expense reimbursements and purchase orders shall be presented to the Board in its regular bill process.

Use of Credit and Procurement Cards
Credit and procurement card usage is governed by policy 4:55, Use of Credit and Procurement Cards.

Exceeding the Maximum Allowable Expense Amount(s)
All requests for expense reimbursements and purchase orders exceeding the maximum allowed in the Board’s expense regulations may only be approved when:

1. The Board’s resolution to regulate expenses allows for such approval;
2. An emergency or other extraordinary circumstance exists; and
3. The request is approved by a roll call vote at an open Board meeting.

Registration
Registration fees will be paid by the District in advance.

Travel
The least expensive method of travel will be used, provided that no hardship will be caused to the employee. Employees will be reimbursed for:

1. Air travel at the coach or economy class commercial airline rate. First class or business class air travel will be reimbursed only if emergency circumstances warrant. The emergency circumstances must be explained on the expense form and Board approval of the additional
expense is required. Fees for the first checked bag will be reimbursed. Copies of airline
tickets and baggage receipts must be attached to the expense form. No seat upgrades will be
approved or reimbursed.

2. Rail or bus travel at actual cost. Rail or bus travel costs may not exceed the cost of coach
airfare. Copies of tickets must be attached to the expense form to substantiate amounts.

3. Use of personal automobiles at the standard mileage rate approved by the Internal Revenue
Service for income tax purposes. The reimbursement may not exceed the cost of coach
airfare. Mileage for use of personal automobiles in trips to and from transportation terminals
will also be reimbursed. Toll charges and parking costs will be reimbursed.

4. Automobile rental costs when the vehicle’s use is warranted. The circumstances for such use
must be explained on the expense form. Rental car use must be pre-approved by
administration following the demonstration of cost savings.

5. Taxis, airport limousines, ride sharing services, or other local transportation costs.

6. No travel insurance will be approved or reimbursed.

7. Reservations for travel must be made by the District.

**Meals**

Meals charged to the District should represent mid-fare selections for the hotel/meeting facility or
general area. Tips are included with meal charges. Expense forms must explain the meal charges
incurred. Alcoholic beverages will not be reimbursed.

**Lodging**

Employees should request conference rate or mid-fare room accommodations. A single room rate will
be reimbursed. Employees should pay personal expenses at checkout. If that is impossible, deductions
for the charges should be made on the expense form. No room upgrades will be approved or
reimbursed. Reservations for lodging must be made by District.

**Miscellaneous Expenses**

Employees may seek reimbursement for other expenses incurred while attending a meeting sponsored
by organizations described herein by fully describing the expenses on the expense form, attaching
receipts.

**Additional Requirements for Travel Expenses Charged to Federal and State Grants**

All grant-related travel expenses must be pre-approved by the Superintendent or designee. Expenses
for travel, including expenses for transportation, lodging, meals, and related items incurred by
employees and charged to a federal grant or State grant governed by the Grant Accountability and
Transparency Act (30 ILCS 708/) must also meet the following requirements:

1. The participation of the employee is necessary to the award, and the costs are specifically
related to the award.

2. Expenses must be permissible under the terms and conditions of the award.

3. Expenses must be reasonable and consistent with this policy.

4. The Board does not reimburse actual expenses or pay a per diem allowance unless the
employee is on official travel status for more than 12 hours. However, employees remain
eligible for mileage reimbursement (minus regular commuting mileage/costs) and other
transportation expenses if on travel status less than 12 hours.

5. Expenses may be charged based on an actual cost basis or on a per diem basis in lieu of actual
costs incurred; however, only one method may be applied per trip.

6. Commercial airfare costs in excess of the least expensive coach or economy class are
prohibited except when such accommodations would: (1) require circuitous routing; (2)
require travel during unreasonable hours; (3) excessively prolong travel; (4) result in additional costs that would offset transportation savings; or (5) offer accommodational not reasonably adequate for the traveler’s medical needs. Qualifying circumstances must be explained on the expense form, and Board approval of the additional expenses is required.

7. Per diem rates and actual reimbursement amounts for mileage, meals, and lodging may not exceed the rates established by the Governor’s Travel Control Board or federal travel regulations, whoever is less. These limits do not apply when: (1) an employee stays in the lowest-priced room available at or near a hotel where a conference or seminar is located or in accommodations arranged by the conference/seminar organization, or (2) lodging at or below the established rate is unavailable. In those cases, the employee will be reimbursed for actual lodging expenses with prior approval, but in no case will the reimbursement exceed 300% of the applicable maximum per diem rate. If a conference fee includes a meal, the meal or per diem allowance will be reduced by the actual value of the meal or the applicable meal allowance, whichever is less.

8. Employees must use the lease expensive compact car available when using a rental car for travel, unless an exception is approved. The Board does not reimburse employees for collision damage waiver or theft insurance.

9. The Board will reimburse travel expenses not chargeable to an award from other District funds consistent with this policy

LEGAL REF.: 2 C.F.R. §200.474  
30 ILCS 708/130, Grant Accountability and Transparency Act.  
50 ILCS 150/, Local Government Travel Expense Control Act  
105 ILCS 5/10-22.32.

CROSS REF.: 2:125 (Board Member Compensation; Expenses), 2:240 (Board Policy Development), 4:50 (Payment Procedures), 4:55 (Use of Credit and Procurement Cards)