CONFERENCE REIMBURSEMENT PROCEDURE – DEFINITION OF ALLOWABLE EXPENSES

A. Conference Destination

1. District conference travel may be incurred only to destinations in the continental United States.

B. Registration Fees

1. Conference registration fees are allowable and should be arranged for and paid through district purchasing procedures.

2. Non-allowable: The district will not cover the conference expenses related to events and activities for spouse or other non-employee.

C. Lodging

1. The cost of lodging is allowable, if the distance or travel time would require an overnight stay. Lodging for conferences in locations such as Grand Rapids, Ann Arbor, Mt. Pleasant, Lansing and similarly located conferences, are not an allowable expense. If there are extenuating circumstances, such as the staff is a conference presenter or adverse weather conditions, a request for exception would be made per this conference procedure section I, Approval of Exceptions.

2. Room sharing is encouraged whenever possible.

3. The per person lodging cost paid by the district will not exceed the cost of the standard single room rate, if available. The cost will be lower than the standard single rate if a room is shared with another conference attendee.

4. If the other occupant(s) who shares a room is not a conference attendee, the employee is responsible for the additional cost over the single room rate. The employee must note the single room rate and attach a check to the requisition for the difference between the actual room cost and the single room rate including hotel tax and sales tax if out of state. The check may be made payable to the Ingham ISD or to the hotel directly.
5. Staff must obtain at checkout a detailed hotel receipt to submit with employee monthly claim form and copy of the pre-approval of conference form when obtaining reimbursement for employee-incurred conferences expenses. If there were non-employee room occupants, the employee should ask the hotel to note the single room rate on the hotel invoice.

6. The district will cover the cost of hotel charges for items such as fax, Internet and copies that are documented and related to a district business purpose. The district will cover the costs of hotel parking.

7. Non-allowable: The district will not cover the cost of tips for doormen/baggage handling or room cleaning, personal phone calls, movies, mini-bar, laundry services, fitness facility, or other personal-type hotel charges and state sales tax for lodging in Michigan.

D. Meals

1. The district will reimburse the actual cost of meals (food, non-alcoholic beverages, taxes, tips not to exceed 20%), but the reimbursement will not exceed the district maximum reimbursement amount.

<table>
<thead>
<tr>
<th>Maximum Reimbursement, including taxes and tips</th>
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<tbody>
<tr>
<td>Breakfast</td>
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<tr>
<td>Lunch</td>
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<td>Dinner</td>
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2. The district will pay the actual meal cost, without regard to the maximum per-meal reimbursement, if the meal cost is part of the conference such as a banquet ticket, or is for an externally sponsored meeting for which the meal is part of the meeting.

3. Detailed receipts are required for all meal reimbursement. A credit card receipt with total only is not sufficient.

4. Non-allowable: The district will not cover the cost and related taxes and tips for the purchase of alcoholic beverages and spouse/non-employee meals, or meals costs incurred by the employee for a meal provided by the conference.

E. Transportation to Conference

1. Determination of air or car travel to the conference:
   a. District cost will be based on the most economical means for the district, taking the employee’s work time into consideration.
b. The department should determine the lowest cost alternative by comparing the total cost between, (1) private car, including mileage, meals and lodging en route, and (2) air travel, including the lowest available discount airfare and transportation to the airport and parking. This must be documented and available for supervisor review.

c. If more than one person is traveling from the district this should be considered in calculating the least costly method to the district.

d. If travel by car to a conference or other district business is combined with vacation or other leave, the amount reimbursed shall be based on the mileage to the conference site or location of the school district business via the most public direct road, and the amount reimbursed will not exceed the cost of economy airfare to the same destination. This must be documented and available for supervisor review.

2. Air Travel to Conference

a. Air travel is arranged by the department and paid for by the district and not directly paid by the employee.

b. Air travel must be at the lowest logical (considering cost and time) available airfare, which is defined as travel (1) in economy class unless it is not available and (2) via the most logical and efficient route taking into consideration the business traveler’s objective and airline penalties and restrictions.

c. Travel may be on weekends, utilizing excursion fares, if the cost savings for the fare exceeds the additional lodging and per diem costs. This must be documented and available for supervisor review.

d. For transportation to and from home to the airport, the district will reimburse the cost of private car mileage and parking. If the employee uses other ground transportation to the airport, the district reimbursement will not exceed the cost of private car mileage, plus parking.

e. Promotional items, such as frequent flyer miles, tickets or other items offered because of “bumping” etc., are the property of the district and must not be used for personal benefit, when acquired through travel at district expense.

f. Non-allowable: The district will not cover the cost of spouse/non-employee air travel.
3. Private Car Travel to Conference
   a. Employees are encouraged to drive together on authorized travel.
   b. If travel by private automobile is authorized, the amount reimbursed will not exceed the cost of economy airfare to the same destination, plus the cost of transportation to the airport and parking. The cost comparison to drive by private car should consider multiple employees in the comparison if more than one district employee is traveling to the same destination. The cost comparison must be documented and available for supervisor review.
   c. If private car travel to a conference is combined with non-work time, vacation or scheduled non-work time leave should be submitted for any car travel time in excess of air travel time.
   d. Reimbursement will be made at the standard IRS mileage rate, and with receipts, actual parking fees and tolls directly related to the conference purpose. Reimbursement for valet parking is allowable if necessary due to safety or presentation equipment considerations.
   e. Non-allowable: Expenses for gasoline, repairs, towing, etc. are included in the standard mileage rate and are not reimbursed separately. The district does not cover mileage, parking, tolls, etc., which are related to sightseeing, entertainment and other personal activities.

F. Car Rental
   1. The use of a rental car may be necessary under certain, limited, circumstances.
   2. If ground transportation is only required to travel between the airport and the conference location, employees must inquire into the availability of taxi or hotel shuttle instead of car rental, as these services are available at most airports.
   3. The business purpose for use of rental car must be clearly documented and available for supervisor review.
   4. When rental cars are deemed necessary for a business purpose, the district will cover the cost of mid-size or smaller vehicles and conference-related parking, tolls and gasoline.
   5. Non-allowable: The district will not cover the cost of a rental vehicle rented for the purpose of sightseeing, entertainment, travel to/from restaurants for meals which are not directly related to the conference purpose, or other personal activities.
6. The district will not cover the cost of Collision Damage Waiver (CDW) or Loss Damage Waiver (LDW) offered by the rental company. Employees should review their personal auto insurance policy for coverage of CDW/LDW for rental vehicles, and if they do not have coverage consider purchasing at employee’s expense from the car rental company.

G. Ground Transportation

1. Ground transportation expenses and tips (not to exceed 20%) are allowable for travel related to the conference purpose. For example, taxis between hotel and airport are allowable.

2. Receipts should be obtained whenever possible. In the absence of a receipt, the employee should note the conference, date, destination and amount for reimbursement documentation.

3. Not allowable: The district does not cover the cost of ground transportation for sightseeing, entertainment, trips to/from restaurants for meals which are not directly related to the conference purpose, or other personal activities.

H. Conference Books and Materials

1. Not allowable: Staff may not submit a reimbursement request for books and materials acquired at a conference. The request for such books and/or materials is to be sent to media services for processing according to district purchasing procedures and cataloging for the district’s professional library material. The request should include the title, author, ISBN (International Standard Book Number), and vendor information. Staff may purchase material for their personal development at their personal expense.

I. Approval of Exceptions

1. The district recognizes that, infrequently, circumstances may exist that would cause an employee to request an exception from this conference procedure. In the unusual event an exception to this procedure is considered necessary by the employee, a written request goes to the employee’s supervisor for joint consideration by the supervisor and cabinet representative.

EXHIBIT