

BDOTE LEARNING CENTER

Effective Date: 6/25/2014	412 TRAVEL & OTHER EXPENSE REIMBURSEMENT
Date: 6/10/14 Revisions: 6 /12/14	Approved by: Bdote Board of Directors 6.25.14

I. Purpose of Policy:

The Board of Directors of **Bdote Learning Center (BLC)** recognizes that board members, officers, and employees (“Personnel”) of **BLC** may be required to travel or incur other expenses from time to time to conduct Company business and to further the mission of this non-profit organization.

This Policy is to ensure that (a) adequate cost controls are in place, (b) travel and other expenditures are appropriate, and (c) to provide a uniform and consistent approach for the timely reimbursement of authorized expenses incurred by all staff.

II. General Statement:

It is the policy of **BLC** to reimburse only reasonable and necessary expenses actually incurred by Personnel. All school district business expenses to be reimbursed must be approved by the supervising administrator.

When incurring business expenses, **BLC** expects Personnel to:

- Exercise discretion and good business judgment with respect to those expenses.
- Be cost conscious and spend **BLC** money as carefully and judiciously as the individual would spend his or her own funds.
- Report expenses, supported by required documentation, as they were actually spent.

III. Procedures:

- A. Expense Report - Expenses will not be reimbursed unless the individual requesting reimbursement submits a written Expense Report. The Expense Report shall be submitted to the school director. The school director shall submit his/her request to the Board treasurer or designee prior to payment.
- B. Receipts - Receipts are required for all expenditures billed directly to **BLC**. A policy and procedure for reimbursable expenses can be found in the Administrative office.
- C. General Travel Requirements -
 1. Advance Approval from Director - All trips involving air travel or at least one overnight stay must be approved in advance by the Director; however, any out-of-state travel must be approved by the Board of Directors.
 2. Necessity of Travel - In determining the reasonableness and necessity of travel expenses, Personnel and the person authorizing the travel shall consider the ways in which **BLC** will benefit from the travel and weigh those benefits against the anticipated costs of the travel. The same considerations shall be taken into account in deciding whether a particular individual’s presence on a trip is

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necessary. In determining whether the benefits to **BLC** outweigh the costs, less expensive alternatives, such as participation by telephone or the availability of local programs or training opportunities, shall be considered.

3. Personal Travel Expenses - Individuals traveling on behalf of **BLC** may incorporate personal travel or business with their Company-related trips; however, Personnel shall not arrange Company travel at a time that is less advantageous to **BLC** or involving greater expense to **BLC** in order to accommodate personal travel plans. Any additional expenses incurred as a result of personal travel are the sole responsibility of the individual and will not be reimbursed by **BLC**.

D. Air Travel -

1. General - Air travel reservations should be made as far in advance as possible in order to take advantage of reduced fares. **BLC** will reimburse or pay only the cost of coach class fare actually available for direct, non-stop flights from the airport nearest the individual's home or office to the airport nearest the destination.
2. Frequent Flyer Miles and Compensation for Denied Boarding Personnel traveling on behalf of **BLC** may accept and retain frequent flyer miles and compensation for denied boarding for their personal use. Individuals may not deliberately patronize a single airline to accumulate frequent flyer miles if less expensive comparable tickets are available on another airline.

E. Lodging - Personnel traveling on behalf of **BLC** may be reimbursed at the usual and customary room rate for the reasonable cost of hotel accommodations. Convenience, the cost of staying in the city in which the hotel is located, and proximity to other venues on the individual's itinerary shall be considered in determining reasonableness.

F. Out-Of-Town - Meals Personnel traveling on behalf of **BLC** are reimbursed for the reasonable and actual cost of meals (including tips) subject to the maximum per diem meal allowance as set by the IRS.

G. Ground Transportation - Employees are expected to use the most economical ground transportation appropriate under the circumstances.

H. Personal Cars - Personnel are compensated for use of their personal cars when used for Company business. When individuals use their personal car for such travel, including travel to and from the airport, mileage will be allowed at the currently approved IRS rate per mile. In the case of individuals using their personal cars to take a trip that would normally be made by air, e.g., St. Paul to Milwaukee, mileage will be allowed at the currently approved rate; however, the total mileage reimbursement will not exceed the sum of the lowest available round trip coach airfare.

I. Parking/Tolls - Parking and toll expenses, including charges for hotel parking, incurred by Personnel traveling on Company business will be reimbursed. The costs of parking tickets,

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finer, car washes, etc., are the responsibility of the employee and will not be reimbursed. On-airport parking is permitted for short business trips. For extended trips, Personnel should use off-airport facilities.

- J. Entertainment and Business Meetings - Reasonable expenses incurred for business meetings or other types of business-related entertainment will be reimbursed only if the expenditures are approved by their supervisor at the **BLC** and qualify as tax-deductible expenses. Detailed documentation for any such expense must be provided, including:
 1. date and place of entertainment.
 2. nature of expense.
 3. names, titles and corporate affiliation of those entertained.
 4. a complete description of the business purpose for the activity including the specific business matter discussed.

- K. Other Expenses - Reasonable business related telephone, internet, and fax charges due to absence of Personnel from the individual's place of business are reimbursable. In addition, reasonable and necessary gratuities that are not covered under meals may be reimbursed. Finally, emergency secretarial work and/or postal charges incurred are reimbursable for the purpose of work on behalf of **BLC**.

- L. Non-Reimbursable Expenditures - **BLC** maintains a strict policy that expenses in any category that could be perceived as lavish or excessive will not be reimbursed, as such expenses are inappropriate for reimbursement by a nonprofit, charitable organization. All other expenses need to be approved by the Director.