

COOPERATIVE BOARDS

North DuPage Special Education Cooperative Travel Expense Procedures January 1, 2017 (applicable to Board Members and Employees)

IN-COOPERATIVE / OUT-OF-COOPERATIVE

In-Cooperative Meetings

Meetings within the Cooperative boundaries that are conducted during the school day and require the staff member to be absent from their normal duties are not eligible for reimbursement. No expenses are involved in such meetings, other than the substitute costs. Employees must notify their Program Administrator to arrange for substitute coverage.

Out-of-Cooperative Travel *Overview*

It is the practice of the Cooperative to reimburse staff for reasonable and necessary expenses incurred in connection with approved travel on behalf of the Cooperative.

Travelers seeking reimbursement should incur the lowest reasonable travel expenses and exercise care to avoid impropriety or the appearance of impropriety. Reimbursement is allowed only when reimbursement has not been, and will not be, received from other sources. If a circumstance arises that is not specifically covered in these travel procedures, then the most conservative course of action must be taken.

All business-related travel paid with Cooperative funds must comply with Cooperative expenditure procedures as covered in this document and Board Policy.

Types of Acceptable Official Business

The Cooperative will reimburse employees for travel and expenses that are associated with professional development, meetings and conferences which are related to the employee's role or area of expertise. In addition, employees may seek reimbursement for expenses incurred chaperoning student travel that has been approved by the Cooperative. Expenses associated with providing entertainment for employees or guests of the Cooperative are strictly prohibited.

Authorization and Responsibility

Staff travel must be authorized by the staff member's Program Administrator, the Assistant Director, the Director of Business & Operations, and the Executive Director. Any employee seeking to attend a local (in-state) or out-of-state conference or professional development must request approval using the Professional Development Request form at least 2 weeks prior to the date of the travel and/or conference. Employees shall verify that planned travel is eligible for reimbursement before making travel arrangements. Immediately upon completion of a trip, the employee must complete the Request for Reimbursement form (p. 2 of Professional Development Request form) with supporting

documentation and receipts to be eligible for travel reimbursement. See Reimbursement section for details.

An individual may not approve his or her own travel or reimbursement. The Request for Reimbursement form must be approved by the employee's Program Administrator and the Executive Director.

Administrators authorized to approve expenses must review expenditures and withhold reimbursement if there is reason to believe that the expenditures are inappropriate, extravagant or in violation of the Local Government Travel Expense Control Act (PA 099-0604).

Personal funds

Employees should review reimbursement guidelines before spending personal funds for business travel to determine if such expenses are reimbursable. See Travel Expenses/Procedures section of this document for details. The Cooperative reserves the right to deny reimbursement of travel-related expenses for failure to comply with policies and procedures.

Employees who use personal funds to facilitate travel arrangements will be reimbursed when proper documentation is submitted and the expenditures do not exceed the maximum allowable.

Vacation in conjunction with business travel

In cases in which vacation time is added to a business trip, any cost variance in airfare, car rental or lodging must be clearly identified on the reimbursement form. The Cooperative will not prepay any personal expenses with the intention of being "repaid" at a later time, nor will any personal expenses be reimbursed.

Exceptions

Occasionally it may be necessary for employees to request exceptions to these travel guidelines. Requests for exceptions to the guidelines must be made in writing and approved by the Executive Director or designee before travel plans can be booked or paid. Also, if the expenses incurred exceed the maximum allowable reimbursement amount due to an emergency or other extraordinary circumstances, all receipts must be submitted for approval to the Executive Director. If the expenses incurred exceed the maximum allowed reimbursement amount and are not due to an emergency or other extraordinary circumstances, the reimbursement must be approved by the Operational Board. In the event that the expenditure is not deemed an emergency, is not an extraordinary circumstance, and the Operational Board does not grant reimbursement, the employee will not be reimbursed if they incurred the expenditures directly. If the employee used a procurement card, they will have 30 days to reimburse the Cooperative or the amount owed will be deducted from their next check unless alternative payment terms have been agreed upon between the employee and the Cooperative.

TRAVEL EXPENSES / PROCEDURES

General Information

Authorized business travel for staff that includes prepayments must be pre-approved. The Professional Development Request form should be used to obtain approvals by the Program Administrator, the Assistant Director, the Director of Business & Operations, and the Executive Director.

Permissible Prepaid Travel Expenses

The Cooperative may issue prepayments for airfare, rail transportation, rental vehicles, and conference registration fees. There are no cash advances. Applicable policies and methods of payments for these prepayments follow. Employees must submit a completed Professional Development Request form at least two (2) weeks prior to the approved travel.

Air Travel

- a. To be made by the most direct and economical means available, but at no time for more than coach-class rates.
- b. Every attempt will be made to book reservations with enough advance notice to receive the lowest possible fare. Most airlines usually have fare differentials based on 21-, 14-, and 7-day advance notice.
- c. Reasonable airport parking fees or taxi shuttle fares to the airport will be reimbursed. You are asked to be mindful of the differential between long term rates, daily rates, and hourly rates.

Airfare may be purchased with a Cooperative procurement card or personal credit card after full approval is granted. If an employee purchases a ticket(s) before full approval is granted, he or she will be responsible for payment of the ticket(s) if the trip is denied.

Rail transportation

The Cooperative will prepay rail transportation provided that the cost does not exceed the cost of the least expensive airfare.

Ground Transportation/Rental Vehicles

- a. In all instances, the means of transportation chosen should represent the most economical and appropriate available.
- b. Taxi receipts require indication of origin, destination, and the business purpose of the trip.
- c. Try to rent a compact car. If a group of employees is traveling together, only one rental car for every four people will be reimbursed. *Additional insurance should be purchased if your personal insurance does not cover rented vehicles. To avoid a surcharge, car should be refueled prior to return.
- d. Other ground expenses, such as tolls and parking fees, are reimbursable.
- e. Parking costs are reimbursed at the actual cost incurred, within reason.

Conference registration fees

Conference registration fees can be prepaid with a Cooperative procurement card or by check through the Business Office. Business-related banquets or meals that are considered part of the conference can be paid with the registration fees.

Expenses associated with the travel must be reconciled and substantiated within thirty (30) days of the return date.

REIMBURSEMENTS

Requests for reimbursements of travel-related expenses must be submitted on the Request for Reimbursement form (p. 2 of Professional Development Request form). All requests must be accompanied by supporting documentation. If the requested reimbursement exceeds the maximum allowable reimbursement, the requester must provide their Program Administrator with a written explanation for the variance and, absent emergency or other extraordinary circumstances, Operational Board approval will be required before reimbursement can be granted. The Executive Director or designee will determine if the travel expenses exceeding the limits set forth in these guidelines are due to emergency or extraordinary circumstances on a case by case basis.

The Request for Reimbursement form and original receipts must be submitted to the Program Administrator within thirty (30) days of the completed trip. Travel reimbursement not submitted within this time frame requires approval from the Executive Director or designee.

Reimbursement of travel expenses is based on documentation of reasonable and actual expenses supported by original receipts.

Reimbursements that may be paid by the Cooperative are detailed below.

Airfare. If the airfare was not prepaid, an original itemized airline receipt, an e-ticket receipt/statement or an Internet receipt/statement is required. The receipt must show the method of payment, indicate that payment was made and the amount paid. The maximum allowable reimbursement for airline tickets will be \$500 round trip. First-class tickets are not reimbursable.

Rail transportation. If rail transportation was not prepaid, an original itemized receipt, original e-ticket receipt/statement or Internet receipt/statement is required. The receipt must show the method of payment, indicate that payment was made and the amount paid. The maximum allowable reimbursement for rail transportation will be \$300 round trip.

Automobile (personally owned—domestic travel). A valid driver's license issued within the United States and personal automobile insurance are required for expenses to be reimbursed. Drivers should be aware of the extent of coverage (if any) provided by his or her automobile insurance company for travel that is business or not personal in nature.

Reimbursement for use of a personal automobile is based on the standard mileage rate approved by the Internal Revenue Service for income tax purposes. Gasoline, wear and tear, and personal auto insurance are not reimbursable as the standard IRS mileage rate is intended to cover these expenses. Employees who are required to use their personal vehicle for work-related travel must submit their mileage reimbursement within thirty (30) days from the date of travel. Supporting documentation for mileage claimed must be attached to Request for Reimbursement form

Automobile (rental—domestic travel). Reimbursement for a commercial rental vehicle as a primary mode of transportation is authorized only if the rental vehicle is more economical than any other type of public transportation, or if the destination is not otherwise accessible. Vehicle rental at a destination city is reimbursable. Original receipts are required.

The Cooperative authorizes reimbursement for the most economic vehicle available. In certain circumstances, larger vehicles may be rented with the approval of the Program Administrator. The rental agreement must clearly show the date and the points of departure/arrival, as well as the total

cost. Drivers must adhere to the rental requirements, and restrictions must be followed. Original receipts are required.

When a vehicle rental is necessary, drivers should be aware of the extent of coverage (if any) provided by his or her automobile insurance company for travel that is business or not personal in nature. Generally, the Cooperative encourages the traveler to have the same insurance coverage that the traveler has on his or her own vehicle. The maximum allowable reimbursement for a car rental will be \$300 per trip.

Receipts for parking fees, tolls and other incidental costs associated with the vehicle use are required for reimbursement.

Travelers are required to fill the gas tank before returning the vehicle to the rental agency to avoid service fees and more expensive fuel rates.

Conference registration fees. If the conference fee was not prepaid, the Cooperative will reimburse these fees, including business-related banquets or meals that are part of the conference registration. Original receipts to support the payment are required.

Entertainment activities as defined in Public Act 099-0604 will not be reimbursed.

Hotel Reservations/Commercial Lodging. The cost of overnight lodging (room rate and tax only) will be reimbursed to the traveler if hotel stay makes logical sense based on location and/or date(s)/time(s) of event. Hotel stay must be fully approved on the Professional Development Request form to be eligible for reimbursement.

- a. Hotel reservations are limited to moderate/standard rooms.
- b. Personal amenities, such as in-room movies and laundry/valet service are not reimbursable.
- c. The Cooperative will not reimburse charges for alcoholic beverages, nor should any receipt show alcoholic beverages or inappropriate purchases.

Only single room rates are authorized for payment or reimbursement unless the second party is representing the Cooperative in an authorized capacity. If the lodging receipt shows more than a single occupancy, the single room rate must be noted. If reimbursement for more than the single room rate is requested, the name of the second person must be included. The maximum allowable reimbursement for lodging will be \$200 per night. If no rooms are available at or below the maximum rate, the Executive Director should be contacted to pre-approve a higher rate.

Meals. Travelers are required to follow the Cooperative expenditure policies when requesting reimbursement for business meals. Original itemized receipts are required. They are to be attached to the Request for Reimbursement form. Incidental expenses, unless specifically cited in these guidelines, will not be reimbursed. Expenses for alcoholic beverages will not be reimbursed.

- a. In the event meals are not provided, reimbursement will be limited to a moderate and reasonable cost. No reimbursement will be made for alcoholic beverages.
- b. In general, meals are to be reimbursed up to a maximum amount of \$30 per day for most locations, based on actual receipts submitted.
- c. For travel to Boston, Newark, Philadelphia, Los Angeles, San Francisco, New Orleans, Dallas, Seattle, or Denver, the maximum amount reimbursable is \$45 per day. For travel to New York, the maximum amount reimbursable for meals is \$50 per day.

- d. Gratuities should be limited to 15% of the pre-tax bill.
- e. Original itemized receipts need to be submitted; a credit card swipe receipt will not be accepted.

Business expenses. Business expenses, including faxes, photocopies, Internet charges, data ports and business telephone calls incurred while on travel status, can be reimbursed when necessary. Original itemized receipts are required and they are to be included with the Request for Reimbursement form.

Parking. Original receipts are required for parking fees (including airport parking). The lodging bill can be used as a receipt when charges are included as part of the overnight stay.

Telephone calls. The costs of personal telephone calls are the responsibility of the individual.

Tolls. Supporting documentation is required for all tolls, for example a printout from your I-Pass account with the applicable tolls paid highlighted.

Non-reimbursable travel expenses.

The following items that may be associated with business travel will not be reimbursed by the Cooperative:

- Airline club memberships.
- Airline upgrades.
- Business class for domestic flights or first class for all flights.
- Child care, babysitting, house-sitting, or pet-sitting/kennel charges.
- Commuting between home and the primary work location.
- Costs incurred by traveler's failure to cancel travel or hotel reservations in a timely fashion.
- Evening or formal wear expenses.
- Haircuts and personal grooming.
- Laundry and dry cleaning.
- Passports, vaccinations and visas.
- Personal entertainment expenses, including in-flight movies, headsets, health club facilities, hotel pay-per-view movies, in-theater movies, social activities and related incidental costs.
- Travel accident insurance premiums or purchase of additional travel insurance.
- Illinois Sales Tax.
- Other expenses not directly related to the business travel.

Travel for non-employees

Additional costs for travel, lodging, meals or other travel expenses for spouses or other family members will not be reimbursed. Travel requests for Cooperative-related business by non-Cooperative employees must be pre-approved by the Executive Director or designee.

Operational Board approval of expenses will be required when: Any officer, employee or Board member exceeds the reimbursement limits set in these guidelines absent emergency or unforeseen circumstances.

These types of reimbursements may only be approved by roll call vote at an Operational Board meeting.

Any questions about all or any portion of these guidelines should be directed to Reiley Straub, Director of Business & Operations, rstraub@ndsec.org or 630-894-0490, x-1304.

Adopted: 12/12/2016