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**AURORA PUBLIC SCHOOLS**  
**Adopted October 1994**  
**Reviewed October 2007**  
**Revised July 2012**  
**Revised December 2015**

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**APS Code: DKC**

## **EMPLOYEE EXPENSE AUTHORIZATION/REIMBURSEMENT**

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All employee expenses, including mileage, conference, meals, supplies and other miscellaneous purchases, must have the approval of the supervisor and/or budget authority before payment is processed. Student achievement is the top priority of the district and if the purpose of the travel or other expense cannot be shown to positively impact student achievement or district objectives, the request may be denied. The superintendent's reimbursement requests must be approved by the treasurer of the Board of Education. Board of Education members' requests for expense reimbursement must be approved by the board treasurer; the board treasurer's expense reimbursement must be approved by the board president.

Employees authorized to use their private car for district business may request reimbursement for mileage. Employee mileage expenses shall be paid or reimbursed at a rate established by the Internal Revenue Service.

Depending on the adopted budget, conferences and other professional learning expenses may be available to employees. All travel expenses related to attendance at conferences requires prior approval. School employees must obtain prior approval from their principal and the appropriate director of student achievement (DOSA). Support site employees must have the approval of their department supervisor.

Out of country travel must be approved by the Superintendent or designee.

Required documentation for all expenses, including original, dated, itemized receipts, must be attached to the appropriate forms. Reimbursement will not be made without appropriate documentation for employee-incurred expenses. Employees will be required to reimburse the district if no documentation is provided for district-incurred expenses.

By signing documentation, the budget authority approving expenses assumes responsibility for district accountability standards and that all financial requirements have been met. Financial requirements include sufficient availability of funds, presentation of documentation, and with the support of the finance team, accuracy of financial coding.

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### **Employee Expense Authorization**

Employees may make purchases using personal funds (to be reimbursed), district Purchasing Cards (P-Card), purchase requisitions or accounts payable checks. All employee expenses require written approval by the appropriate budget authority prior to purchase. Unapproved expenses may result in either not being reimbursed or may require the employee to reimburse the district. All claims in a fiscal year should be submitted for processing in that same year.

District P-Cards can only be used for authorized purchases. P-Cards are not intended to avoid or bypass appropriate purchasing procedures and are to be used in accordance with established guidelines. Cardholders are asked to treat this program with the same sense of responsibility and security as they would their own personal credit card. Use of the card for personal purchases is not permitted at any time. All transactions made against a P-Card are the responsibility of the cardholder. P-Cards are not transferrable to other district personnel; use of the card by anyone other than the employee whose name appears on the card is prohibited.

By signing documentation, the budget authority approving expenses assumes responsibility for district accountability standards and that all financial requirements have been met. Financial requirements include sufficient availability of funds, accuracy of financial coding and presentation of documentation.

### **Employee Expenses**

#### **A. District Travel and Mileage Expenses**

Attendance at meetings in the Denver area which do not include registration, overnight lodging or other major expenses, are considered district travel. Expenses directly related to district travel including meals, which have been previously approved by the employee's supervisor or appropriate budget authority, may be paid by the district. Registration fees,

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conference fees, overnight lodging or other major expenses are considered to be conference travel.

Employees authorized to use their private car for district business may request reimbursement for mileage based on rates established by the Internal Revenue Service (IRS).

See APS Code EEBB for more information regarding insurance and liability. Any employee who utilizes his/her private car for district business while transporting students or volunteers must have an "Authorization to Use Privately Owned Vehicle on School District Business," on file with the risk management office. This form must be updated yearly.

Approved mileage and expenses for district travel may include both in and out-of-district travel.

Reimbursement for authorized district travel shall be requested on a "District Travel and Mileage Report," District Form 1107 and submitted to the appropriate budget authority for approval and processing in the district's financial system. Reimbursement will not be made without proper documentation, including original, dated, itemized receipts.

Documentation for meals related to district travel must include:

- 1) Purpose of meeting and topics discussed (e.g., business luncheon; discussed bond financing)
- 2) Location (e.g., Chili's)
- 3) List of participants (e.g., board president, CFO and CDE chair)
- 4) Original, dated, itemized receipts

Employees should use discretion when selecting restaurants and meal items to ensure they are reasonable and moderate choices.

Mileage will not be reimbursed with dates for which leave has been submitted.

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Mileage and other expenses will not be paid to work from home, except for employees who are required to and incur expenses for returning to duty after the regular duty day. Employees required to return to work will be reimbursed round-trip expenses from home to work. Employees receiving overtime pay are not eligible for mileage and other expenses in traveling to and/or from work.

#### **B. Conference/Workshop Expenses**

All employees must obtain prior approval from their supervisor or budget authority for conference and workshop attendance at least two weeks in advance of the event. All out-of-country conferences require prior approval by the Superintendent or designee. "APS – Conference/Travel Request/Advance/Reimbursement," District Form 1069 Parts A and B, must be submitted for all conferences involving employee expenses regardless of how the expenses will be paid (e.g., P-card, personal money, advance, etc.).

When looking for professional learning opportunities, consider all available options to ensure maximum value of dollars spent. Conference dates and locations should be considered to maximize the value of dollars spent. Online courses and on-site training may be viable options and allow greater participation and increased benefit to the district.

Prior to travel, whether in or out-of-state, consideration should be given as to the impact the travel will have on student achievement. Supervisors will have the responsibility of determining if the trip is necessary to enhance job performance and positively impact student achievement.

The budget authority will have the responsibility for ensuring requests are reasonable and funds are available to cover all related expenses. Consideration should be given to travel dates. While attending a conference that requires travel and overnight stay, it is acceptable to arrive one day prior to the event. In the event the conference ends mid-day, it is advisable to plan the trip accordingly and depart during the same day. If the last day of the conference

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continues through the evening, departing the following day is acceptable. Arrivals and departures outside these parameters may be considered personal time and will not be reimbursed by the district.

School employee attendance must be approved by the principal and the appropriate DOSA. Support site employees must have the approval of their department supervisor.

An “APS – Conference/Travel Request/Advance/Reimbursement,” District Form 1069A, must be completed by each employee and approved prior to registration. Employees may request a travel advance (\$100 minimum) for approved conference travel; however, advances are optional.

Teachers are required to advise their principal if a substitute teacher is required. Teachers will ensure that their classes are covered during their attendance at the conference.

Tipping is a reimbursable expense, but should never exceed 20 percent and must be documented with original, dated, itemized receipts. Reimbursement for any travel expenditures will only be for actual expenses (with appropriate documentation). No reimbursement will occur without original, dated, itemized receipts to substantiate the reimbursement. Advanced funds not utilized while attending a conference must be reimbursed to the district.

All procedures published in Accounting’s Standard Operating Business Procedures must be adhered to by conference and workshop attendees. In addition, but not limited to those procedures, all items below must always be followed:

- 1) The district will pay sales tax for expenses charged outside the state of Colorado.
- 2) The district will pay an amount not to exceed the price of the lowest airfare available for any employee who elects to drive his or her own automobile rather than fly.
- 3) Each employee must keep original, dated, itemized receipts for all expenses; expenses without these receipts will not be reimbursed by the district.

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- 4) The district will only pay single occupancy rate for lodging for each employee; when sharing a room with other employees or family members, request separate billing.
- 5) The district will cover telephone charges for an employee who must call the district for school business when that employee does not have a phone plan which provides free long distance service.
- 6) Each employee must request a separate itemized restaurant check listing items consumed when dining with other individuals.
- 7) The district will not accept receipts which include alcohol.
- 8) Employees are required to accept car rental insurance when paying for rental car.
- 9) Receipts must include the name of person(s) traveling, reason for travel (avoid using acronyms), location and why a specific hotel/restaurant was selected. Please see specific information about meal purchases in this policy.

The following expenses will not be paid by the district and must be reimbursed by the employee regardless of purchasing method (e.g., district P-Card, personal funds, purchase requisitions, accounts payable check, etc.):

- 1) Expenses without original itemized receipts
- 2) Alcohol
- 3) Gas for personal use of private vehicle
- 4) Expense for spouse, significant other or guest
- 5) Health club/spa expenses
- 6) Movie rentals, pay-per-view charges
- 7) Room service
- 8) Mini bar charges
- 9) Personal telephone charges
- 10) Laundry, dry cleaning and shoe services
- 11) Fines for parking or traffic violations

Within five business days upon return from travel, employees must submit to the appropriate budget authority an "APS – Conference/Travel Request/Advance/ Reimbursement," District

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Form 1069B, documenting their own expenses. Reconciliation of advances is required whether or not an amount is due back to employee. All forms must be turned in to the APS accounts payable department no later than 10 business days after the employee's return. Failure to submit Form 1069B and original, dated, itemized receipts for district-funded advances will result in that amount being added to the employee's W-2 as taxable income.

Expenses that do not include appropriate documentation with original, dated, itemized receipts, depending upon method of payment, will not be reimbursed and/or will need to be refunded to the district by the employee.

Documentation for conference and workshop meals must include:

- 1) Purpose of meeting and topics discussed (e.g., CASE dinner)
- 2) Location (e.g., Chili's)
- 3) List of participants (e.g., self)
- 4) Original, dated, itemized receipts

### **C. Meal/Food Expenses (non-conference or district travel related)**

General fund monies cannot be used to routinely purchase staff meals as part of the routine business operation of the district. Current budget status and financial transparency requirements should be given serious consideration prior to purchasing food or meals. Documentation must include a list of attendees indicating APS employee versus guest status.

Sites which have access to non-taxpayer revenue may use that for food purchases. If a P-Card is used to buy food with the intent to reimburse the district with private funds, the site must document the reimbursed purchases with appropriate receipts and account codes. All expenditures for food and/or meals, regardless of the method of payment, must be pre-approved by your supervisor and/or budget authority. Whenever buying food or paying for meals, the following guidelines must be followed:

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#### Appropriate Expenditures

- 1) During an all-day conference/workshop/in-service
- 2) Monthly, or less frequent meetings, when at least 50 percent of participants are non-employees
- 3) Committees that meet after the duty day
- 4) Business meeting with key community member
- 5) Business meeting with a board of education member
- 6) Back-to-School night

#### Inappropriate Expenditures

- 1) Daily by employee
- 2) Daily with a colleague
- 3) Weekly with a colleague
- 4) Weekly recurring group
- 5) Daily when working after the duty day
- 6) Daily, weekly or monthly staff meetings

#### Documentation for meals/food must include:

- 1) Purpose of meeting and topics discussed (e.g., new building open house/celebration)
- 2) Location (e.g., Aurora Hills)
- 3) List of participants (e.g., provide sign-in sheet for guests, with APS staff identified, attached as documentation)
- 4) Original dated itemized receipts

The district will pay sales tax paid on food purchases.

Employees should use discretion when selecting restaurants and meal items to ensure they are reasonable and moderate choices.



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### **D. Supplies and Other Miscellaneous Expenses**

Requests for purchases or reimbursements, other than travel related, must have the written approval of the principal/supervisor and/or budget authority before purchase. Detailed, itemized documentation for all purchases must be provided by the employee to the principal/supervisor and/or budget authority before payment and must include such information as required by the district's financial auditors and as required by district accountability standards.

The district maintains a sales tax-exempt status within the State of Colorado and City of Aurora. Sales tax will not be reimbursed for tax exempt items and employees will be required to reimburse the district if district funds were used to pay the tax.

No district funds from any source may be used to purchase gift cards or gift certificates. Gift cards and gift certificates are strictly prohibited. Gifts of this nature are considered taxable income by the IRS.

**CROSS REFS:** DKC-E\*, Expense Reimbursement Authorized Mileage Chart: Exhibit  
EEAG, Student Transportation in Private Vehicles  
EEBB, Use of Private Vehicles on School Business  
GBEBC, Gifts to and Solicitations by Staff

