

Wood County Board of Developmental Disabilities

PROCEDURE

Procedure #: 02-ALL-ALL-0297 (FS) Subject: Expense Reimbursement
Effective Date: 02-14-90 Last Revision: 01-14-2025
Person Responsible: Director of Fiscal Services

Approvals/Date: Brent Olsen 1/15/25 Date Stacy Cox 1/15/2025 Date
Superintendent, WCBDD Department Director/Coordinator

- The following definitions will apply:
Direct Billing – Preauthorization of hotel/seminar billing to be paid after conference/in-service/seminar has been attended and paid from a purchase order given by the Fiscal Department.
Telecommuting – Working from home.
Working Facility – Facility where employee’s workstation is located.
1. **EXPENSE REIMBURSEMENT OVERVIEW**
When staff is required to travel for work purposes to a location different than their working facility, they may fill out the Expense Reimbursement Form 03-ALL-ALL-0084. The original reimbursement form (with original itemized receipts attached) should be signed by the staff’s direct supervisor. If telecommuting, and staff reports to an off-site location for work purposes, mileage is covered from the closest location, either a work facility or home. Mileage is not reimbursed from home when asked to report to a different location other than the work facility for Wellness Day, In-Service Day, or other WCBDD training within the city limits of Bowling Green. If the original receipts are not sent along with the reimbursement form, the form will be returned to the employee. All travel/reimbursement form(s) should be turned into Fiscal monthly, i.e., January 1-31 due by February 28, not to exceed a one-month period. If the timeline exceeds one month, the expense form should be approved and signed by the Department Director.
 2. **TRAVEL REIMBURSEMENT**
 - A. Within 5 working days of attending a conference, meeting, or training please submit this documentation to Fiscal.
 1. Proof of attendance, including certificate of attendance, if applicable.
 2. Completed Expense Form (03-ALL-ALL-0084), original receipts, (mileage, meals, registration fees) and proof of payments if applicable.
 3. If the agency hosting the conference or training has not yet provided a certificate, provide written documentation from a direct manager of confirmed participation in the event. Then, provide Fiscal with the formal certificate when received.
 - B. Overnight stays before an event that begins early the next morning will be reimbursed. Overnight stays after an event will not.
 - C. All out of state travel is prohibited unless state or federally mandated or essential to perform job duties.
 - D. Rental car expenses for approved out of state travel are reimbursable at the compact car rate. Personal use and insurance costs are excluded. Employees shall submit a copy of the itemized rental agreement.
 - E. If travel is 200 miles or more away, the board will reimburse airfare if the total cost is less than mileage reimbursement cost.
 3. **HOTEL-MOTEL-CONFERENCE PAYMENT METHODS**
 - A. A WCBDD credit card or direct billing method may be used for lodging and conference fees. If direct billing is used, Administrative Assistants will request a purchase order from Fiscal, make the reservation and provide the reservation confirmation number on the purchase order. A government tax-exempt rate should be requested for reservations. Tax exempt forms are available on SharePoint, from the staff’s department Director or the Fiscal Department.
 - B. If using a WCBDD credit card, follow procedure 02-ALL-ALL-0907(FS).
 - C. As a final resort, use of a personal credit card or check will be reimbursed only after attending the event and completing Form 03-ALL-ALL-0084. Taxes may be reimbursed if the circumstances requiring personal payment were unavoidable.
 - D. The Board may deny any request for reimbursement without appropriate prior approval or complete documentation.
 - 4.. **EXPENSE REIMBURSEMENT FORM (03-ALL-ALL-0084) IS COMPLETED AS FOLLOWS**
 - A. Date – Actual date of expense.
 - B. Place name, city of destination and purpose.
 - C. Number of miles round trip if applicable; please round up to nearest whole mile.
 - D. Miles - Board approved amount, per IRS Mileage Rate, within the limits of a \$.10 variance (above or below) whenever the rate is adjusted, Board approved 10/17/11.
 - E. Parking and Tolls Expense.
 - F. Other Expenses – Any expense incurred that is not specifically identified.
 - G. Overnight Stay Required/Necessary Enter ‘Y’ or ‘N’ to indicate meal reimbursement is a result of an overnight stay.
 - H. Meals can be reimbursed for overnight trips; however, alcohol and tips are not reimbursable. **A capped per diem of \$50 is provided for overnight travel meals, following the U.S. General Services Administration procedure. (www.gsa.gov/travel).**

For partial days during overnight travel, a capped per diem of \$25 is provided. Receipts are not required for the per diem. Staff will sign the Expense Reimbursement form (03-ALL-ALL-0084) attesting to their travel and the use of the per diem for food only.

- I. All Totals – Total of all expenses for that date.
- J. Page Total – Total Amount Due.
- K. Employee's Signature/Employee's Printed Name.
- L. Supervisor's/Coordinator's Signature/Supervisor's/Coordinator's Printed Name.
- M. Director and/or Superintendent signature, if required.

7. The Fiscal Department will process all forms and provide to the County Auditor for payment. Then, payment will be issued by the County Auditor 7 – 10 days after receipt of the completed forms from Fiscal.

References: ORC 325.20
 Revenue Rulings 75-432
 Taxable Fringe Benefit Internal Revenue Code (IRC) § 162(a) (2) Publication 463

Forms: 03-ALL-ALL-0083
 03-ALL-ALL-0084

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