



Employee Reimbursements

The district strongly recommends that purchases be made through a Purchase Order or District issued purchasing card. When that is not practical or reasonable and an employee incurs work-related expenses to be reimbursed by the District, the following requirements apply:

- a. A check request must be prepared.
- b. **Original itemized receipts** should be attached to the check request for all expenses (excluding mileage). The items that you purchased on behalf of the District belong to the District, as well as the receipt. This policy prevents the possibility of reimbursing for the same item more than once. If you are making personal purchases at the same time you are making purchases for the District, you should try and obtain separate receipts. Otherwise, keep a copy of the original receipt for your file. The original must be submitted with your request to the District. If the original receipt is ever needed in the future for returns, or warranty, contact the business office to obtain the receipt.
- c. If a receipt doesn't indicate that payment was made, then a copy of the cashed check or a credit card activity statement will need to be attached to the check request.
- d. The check request should be signed by both the employee and the employee's direct supervisor (or other administrator knowledgeable of the employee's work activities).
- e. An employee will not be reimbursed for any expense that is disallowed by Federal cost principles in accordance with OMB Circular A-87.
- f. Approved check requests should be submitted to the Accounts Payable clerks who will verify that expenses are appropriate and supporting documentation is attached.
- g. Employee reimbursements are then paid to an employee through their pay check.
- h. An employee making a disbursement using personal funds on behalf of the District may be subject to State sales tax, while payments made by the District directly are exempt from such tax due to its status as a local unit of government. As such, an employee will only incur a work-related expense with personal funds to the extent that it is not practical or reasonable for the purchase to be made directly by the District. The district encourages building to make purchases through a Purchase Order whenever possible.