

Mileage and Travel Expenses Memo

USD 383 Personnel,

Welcome to the 2025-26 school year. Each district employee contributes daily to the success of our students. Thank you for the important work you do to build the foundation for success every day. Every adult in the organization is a role model in terms of both what you do and how you do it. Students mirror the example that is set for them, so never underestimate your influence on the students. Have a great year!

The Mileage Form for reimbursement for the 2025-26 school year is attached. The reimbursement rate increased to \$0.70/mile. If the rate were to change during the fiscal year, which is likely to occur, the district will adjust accordingly and pay the Federal approved reimbursement rate.

USD 383 practices what is classified by the Internal Revenue Service (IRS) as an accountable plan for meal reimbursements and travel expenses, i.e. meal and mileage expenses. **This means that all reimbursable expenses must be properly documented and submitted within 60 calendar days from the time the expense was incurred. This is an IRS regulation for having an 'accountable plan'.** The benefit for employees of the organization is that under an accountable plan documented expenses can be reimbursed without being considered as income, and thus are not subject to payroll taxes. However, for us to maintain our status as an 'accountable plan' organization we are required to follow the criteria outlined by the IRS. **The down side of this for employees is that if you fail to meet the 60-day window for submission, then the expenses are no longer eligible for reimbursement.**

The district is an entity of the State of Kansas, thus lodging and meal allowances during work-related travel are governed by the Kansas Department of Administration's Employee Travel Expense Reimbursement policies. A summary document published by the Department of Administration is included as an attachment and is available on the district website within the Business Operations section. In addition, a travel reimbursement form has been developed for employees use to document travel and meal related expenses. **Expenditures in excess of the per diem guidelines will not be reimbursed, unless the overage has prior approval from district administration.**

A recommended practice is to keep track of receipts and mileage while on a work-related trip and submit these to your supervisor for approval, upon your return. It is easy to get busy and forget to submit the documentation, and then you end up not meeting the 60-day submission window. Another suggested practice is to submit any expenses at the end of each calendar month, to avoid any chance of not meeting these requirements.

Additional reminders from the business department are to make sure any time you are involved in sales and/or fund raising that you keep a record of receipts and that any funds (cash, checks and financial records) are properly secured. Cash and checks should be deposited with the financial secretary or at least turned in to be secured if the sale or activity is to be ongoing for several days or weeks. **At no time should funds be left in a classroom or office area. Please be diligent in the handling of funds throughout the year.**

One final item is that district funds are not to be utilized for any type of gift or cash cards. There is no means of accounting for how the gift/cash card is expended and thus it may not meet the requirement of being for a legitimate educational purpose. The scrutiny of how school districts utilize public monies continues, and several audits are scheduled by the State of Kansas to review expenditures in specific funds. We always need to be responsible stewards of public funds, therefore open-ended expenditures, like gift cards are not allowable.

I hope you have a great year and if we can be of assistance to you in the business/accounting office please contact us at the Education Center or via e-mail.

[Andy Hutchinson](#)

Director of Business Operations

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