

Youth Advancement Academy  
Policies and Procedures - Federal Awards Administration  
Financial Management Systems  
Purchasing and Procurement (Continued)

12. When an employee incurs work-related expenses to be reimbursed by the District, the following requirements apply:
  - a. The Superintendent or designee will develop a standard employee expense report reimbursement form which will be made available to all employees through the District's website (or other shared document storage).
  - b. The employee expense report will be signed by both the employee and the employee's direct supervisor (or other administrator knowledgeable of the employee's work activities).
  - c. Receipts will be attached to the expense report for all expenses (excluding mileage). If a receipt is not available, the employee will attach documentation (i.e.: receipt exception form). This form will certify that the reimbursement is for costs incurred on behalf of the District and is not for illegal or unauthorized costs.
  - d. An employee will not be reimbursed for any expense that is disallowed by Federal cost principles in accordance with OMB Circular A-87.
  - e. Approved expense reports will be submitted to the accountant who will verify that expenses are appropriate and supporting documentation is attached.
  - f. The Business Office will not process any expense reimbursements for payment until all necessary signatures have been obtained.
  - g. 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.
  
13. Voided checks will be marked "VOID", the signature line torn off and retained.