



## POLICY REVIEW COMMITTEE

Mike McDonough, Deputy Superintendent

Thursday, January 15, 2026, 1:00 PM, Central Office

HILLIARD CITY SCHOOL DISTRICT  
OPERATIONS DEPARTMENT

### Committee Members

Brian Perry, Board of Education

Kelley Arnold, Board of Education

Melissa Swearingen, Treasurer/CFO

Mike McDonough, Deputy Superintendent

William Warfield, Assistant Superintendent

Stacie Raterman, Communications Director

Jacob Grantier, Director of Measurement, Intervention  
& Enrichment

Herb Higginbotham, Director of Elementary Education

Jamie Lennox, Special Education Director

Matt Middleton, Principal Hilliard Darby High School

Katherine Hueter, Principal Hilliard Weaver MS

Matt Trombitas, Principal Hilliard Station Sixth Grade

Kevin Landon, Principal Avery Elementary

Monica Woodson, Principal Washington Elementary

Angie Rader, HEA Representative

# AGENDA

### Agenda Notes

- White copies are OSBA sample policies
- Blue copies are current HCSD policies
- Yellow copies are proposed revisions
- Item Status: M (Move Forward), T (Tabled), R (Refs Only) & N (No Action)

### Section I – Public Participation

- Sign-up forms for public participation will be available prior to the meeting.

### Section II – Review of Policies/Regulations/Exhibits – As Requested by District Administration

#### Status

#### 1. JEC – School Admission

- JEC is a required regulation – HCSD re-adopted February 12, 2024
- Review as requested by District Administration – Update due to recent change in Ohio law. School districts must now use a uniform age-eligibility cutoff for kindergarten enrollment.
- Remove language with a ~~line drawn through it~~; add language in **bold-type**

### Section III – Review of Policies/Regulations/Exhibits – OSBA DECEMBER 2025 PDQ

December 2025 PDQ  
Pages 1-2

#### Status

#### 1. HB 57 ESTABLISHES POLICY REQUIREMENTS FOR OVERDOSE REVERSAL DRUGS (*new policy*)

EBDE – Procurement and Administration of Overdose Reversal Drugs

- EBDE is a required new policy for districts choosing to procure overdose reversal drugs.
- The policy must include information required by statute, such as the amount of the drug's supply to be maintained at each school and any training that may be required by the district.
- The district must establish a process for replacing any drug accessed within a reasonable time.



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- As soon as practicable after using an overdose reversal drug in an emergency situation, RC 3313.7119 requires that the superintendent report the drug's use to the board and the parent or guardian of the student to whom the drug was administered.
- Customize and adopt policy EBDE?

### 2. AOS BULLETINS YOU NEED TO KNOW

Two recently released Ohio Auditor of State's Office (AOS) bulletins affect district operations and policies.

DLC – Expense Reimbursements

December 2025 PDQ  
Pages 3-4

DLC-R – Expense Reimbursements

- DLC is a required policy – HCSD re-adopted November 24, 2025
- DLC-R is not a required regulation – HCSD re-adopted October 12, 2022

#### Sales Tax Reimbursements

AOS Bulletin [2025-013](#) provides guidance for public entities exempt from state sales tax when reimbursing officials and/or employees. The guidance applies when officials or employees have made lawful expenditures on behalf of the public office using their personal credit card or checking account. The bulletin relies on guidance issued by the Ohio Department of Taxation.

- The guidance explained that the public entity's sales tax exemption is not transferable to an individual employee of the tax-exempt entity.
- The AOS bulletin states that if a district official or employee uses their personal credit card or checking account to make purchases on behalf of the district, they must pay sales tax and cannot use the district's tax-exempt certificate.
- The AOS bulletin recommends that districts adopt a written policy on using the district's tax-exempt certificate and when the district will reimburse sales tax paid by an official or employee.

#### Frequent Flyer Miles

AOS Bulletin [2025-012](#) provides information on Ohio Ethics Commission (OEC) Opinion [2025-02](#) on the personal use of frequent flyer miles accrued through district business.

- The AOS bulletin states that AOS "join(s) the OEC's recommendation that public offices adopt policies/rules for the personal use of reward program points accrued while conducting public business."
- AOS recommends public offices adopt policies tailored to their unique circumstances, including but not limited to the following:
  - Whether officials or employees are allowed to personally use frequent flyer miles or other rewards points accrued during official business.
  - Minimum standards employees or public officials must follow to avoid violating criminal laws.
  - Prohibiting selecting an airline, hotel, car rental company and other vendors or services solely to earn reward points for their personal use.
  - A requirement to select the lowest reasonable rate.
  - Robust internal controls to ensure compliance, including supervisory monitoring mechanisms, to proactively identify and mitigate the risk of noncompliance.
- Policy DLC includes a new section addressing these AOS bulletin recommendations.



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- Regulation DLC-R has been updated to address the bulletins as well as other recommended edits for district practices.
- Additional revisions are requested by District Administration and are included on the yellow copy of the policy and regulation. The OSBA changes are in blue font and proposed district changes are in red font and strikethrough.
- Remove language with a ~~line drawn through it~~; add language in **bold-type**

### Section IV – Review of Policies/Regulations/Exhibits – OSBA DECEMBER 2025 PDQ (Board Action Not Required)

#### 1. RELEASED TIME FOR RELIGIOUS INSTRUCTION UPDATE

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Page 2

JEFB – Released Time for Religious Instruction

- JEFB is a required policy – HCSD re-adopted November 24, 2025
- Previously, HB 96, effective Sept. 30, 2025, added language requiring that students be excused for at least one period per week and no more than two periods per week for students in elementary and middle school or the amount of time equivalent to attending two units of high school credit per week for students in high school.
- HB 57 still requires that the board allow students to be excused for at least one period per week but gives boards greater flexibility to choose an extended period of time for religious instruction if authorized by the board-adopted released time policy.
- Districts choosing to allow students to be excused for more than two periods per week, the new option should be included in your policies, including defining the number of periods a student may be excused. If your board does not want to allow for additional periods, no changes are required.

#### 2. GUARANTEED ADMISSIONS AND GOVERNOR'S MERIT SCHOLARSHIP RESOURCE AVAILABLE

December 2025 PDQ  
Pages 2-3

- House Bill (HB) 96, effective Sept. 30, 2025, impacts the Ohio Guaranteed Admission (OGA) program and the Governor's Merit Scholarship.
- The Ohio Department of Higher Education (ODHE) [OGA program](#) webpage provides important implementation information for the guaranteed admission changes. More information on the revised Governor's Merit Scholarship, including FAQs for school districts, is available on this [ODHE webpage](#).
- The determination of a student's membership within the top 5% and top 10% of the class is based upon GPA at the end of the student's junior year and calculated in compliance with Ohio Revised Code (RC) [3365.04\(E\)](#) and guidelines established by the chancellor of higher education for the purpose of implementing the OGA program.
- ODHE states that if a district or high school has an official policy for determining class rank that is compliant with state law but not consistent with the chancellor's guidelines under the OGA program, the district or school is permitted to follow its established policy for determining a student's membership within the top 5% and top 10% of the class.
- ODHE strongly recommends that each high school or district establish a written policy addressing how it will determine nominees for both the Governor's Merit Scholarship and the OGA program.
- Districts already rank the top 5% of students for the Governor's Merit Scholarship, which will be used for the OGA top 5% determination.



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- Review the process your district used for the top 5% ranking to date and determine how to expand or modify it to further identify the top 10%. ODHE recommends districts consider the following in developing these policies:
  - Method of calculating GPA for determining class rank.
    - If your district uses weighted grading, confirm all weighted grading procedures align with RC requirements for weighting, including but not limited to weighting considerations for College Credit Plus and Career-Technical Assurance Guides courses.
  - Method of breaking ties between students.
  - Process for gathering information and communicating to students and parents.
  - Guidelines addressing specific student groups, including but not limited to career-technical program students and transfer students.
  - Class ranking considerations are typically included in district-level policies and procedures communicated through student handbooks. OSBA does not provide a standard class ranking policy as this is determined locally. Districts should review locally developed procedures for class ranking to determine if updates are necessary to address the ODHE recommendations. Districts that have locally adopted board policies on class ranking can reach out to an OSBA policy consultant with questions.

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Pages 4-6

### 3. IMPORTANT REMINDERS

House Bill (HB) 96 and other policy developments have established several new requirements for districts in the 2025-26 school year related to artificial intelligence (AI), cybersecurity, cellphones and special education. Several of these changes have effective dates that are soon approaching.

#### Artificial Intelligence

- HB 96 enacted Ohio Revised Code (RC) [3301.24](#), requiring that the Ohio Department of Education and Workforce (ODEW) develop a model policy on AI use in schools that addresses appropriate AI educational uses for staff and students by Dec. 31, 2025.
- The new provision also requires school districts, community schools and STEM schools to adopt an AI use policy by July 1, 2026.

#### Cybersecurity

- HB 96 also enacted RC [9.64](#), which requires that boards of education adopt a cybersecurity program by Sept. 30, 2025.
- Although the Ohio Auditor of State's Office (AOS) has confirmed that compliance checks for implementing cybersecurity programs will begin by July 1, 2026, for school districts, OSBA recommends that districts begin to develop and implement cybersecurity programs as soon as possible to ensure compliance.

#### Cellphones

- HB 96 also modified RC [3313.753](#), requiring that districts adopt a policy by Jan. 1, 2026, that prohibits all cellphone use by students during the instructional day.
- "Instructional day" is undefined in statute, but ODEW [cellphone resources](#) define the term as "any period of time in which a student is expected to be in attendance and includes not only formal instruction time but also supervised activities, such as transitioning between classes, recess, meal periods and field trips."



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- Cellphones can be used by students if permitted under the building's comprehensive emergency management plan. RC [5502.262](#) was amended to require that administrators incorporate a protocol addressing student use of cellphones during an active threat or emergency situations into the comprehensive emergency management plans.

### **Special education model policies and procedures**

- The Ohio Operating Standards for the Education of Children with Disabilities require that school districts adopt written policies and procedures regarding educating children with disabilities.
- By now, all districts should have adopted either the ODEW Special Education Model Policies and Procedures or a locally developed model and completed annual verification of their special education policies and procedures by Nov. 30 via submission to ODEW through the online [monitoring system](#). If no changes were made to the district's policies and procedures, the district may submit documentation of its prior board approval for the May deadline, indicating the adoption of these policies.



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### OHIO SCHOOL BOARDS ASSOCIATION POLICY DEVELOPMENT QUARTERLY

DECEMBER 2025 ISSUE

#### **HB 57 ESTABLISHES POLICY REQUIREMENTS FOR OVERDOSE REVERSAL DRUGS**

*by Kenna S. Haycox, deputy director of board and management services*

House Bill (HB) 57, effective Jan. 19, 2026, enacts Ohio Revised Code (RC) [3313.7119](#), requiring that the board of education of a city, local, exempted village or joint vocational school district that elects to obtain and maintain a supply of an overdose reversal drug for use in an emergency situation under existing RC [3715.50](#) adopt and implement a policy regarding the supply's maintenance and the drug's use at each school operated by the district.

The policy must include:

- A requirement that each school conform to the requirements of RC 3715.50(C)(1), which include:
  - Providing, to any individual who accesses the supply, instructions on emergency administration of the drug, including a specific instruction to summon emergency services as necessary.
  - Establishing a process for replacing, within a reasonable time period, any overdose reversal drug that has been accessed.
  - Storing the overdose reversal drug in accordance with the manufacturer's or distributor's instructions.
- The amount of the drug's supply to be maintained at each school.
- A requirement that each school's supply be stored in a secure location that is easily accessible to school employees or contractors.
- A description of any training regarding the supply's maintenance and drug's use that school employees or contractors may be required to complete.

These provisions also apply to chartered or nonchartered nonpublic schools (RC 3313.7120), community schools (RC 3314.148), STEM schools (RC 3326.62) and college-preparatory boarding schools (RC 3328.40) that choose to obtain and maintain a supply of an overdose reversal drug for emergency use.

An "overdose reversal drug" has the same meaning as in RC [4729.01](#):

- Naloxone.
- Any other drug that the state board of pharmacy, through rules adopted in accordance with RC Chapter 119, designates as a drug that is approved by the federal Food and Drug Administration for the reversal of a known or suspected opioid-related overdose.

#### **Immunity**

Immunity provisions including, but not limited to, those in RC 3715.50(C) apply to the extent determined by law.

#### **Donations**

The board may accept financial donations from any person or entity to purchase overdose reversal drugs. The donations can only be used for that purpose, and districts must track the expenditure of donated funds.

#### **Reporting**

As soon as practicable after using an overdose reversal drug in an emergency situation, RC 3313.7119 requires that the superintendent report the drug's use to the board and the parent or guardian of the student to whom the drug was administered. The superintendent must annually report the district's use of overdose reversal drugs in emergency situations to the Ohio Department of Education and Workforce (ODEW).

If the superintendent determines that a persistent pattern of overdoses at the district's schools has emerged, the superintendent must notify the parent or guardian of each student enrolled in the district.

### **Model policy**

ODEW, in consultation with the Ohio Department of Health, must develop a model policy regarding the maintenance and use of a supply of overdose reversal drugs by Aug. 1, 2026. A school board may adopt the ODEW model policy to fulfill the requirements of RC 3313.7119.

### *Policy implications*

Whether to have emergency overdose reversal drugs on hand is a local decision. Districts choosing to procure such medications for use in emergency situations must adopt a board policy that meets all statutory requirements. OSBA has added a new policy, EBDE, Procurement and Administration of Overdose Reversal Drugs, for districts that stock these drugs.

Please note that districts that decide to adopt the new policy must customize the sample to include information required by statute, such as the amount of the drug's supply to be maintained at each school and any training that may be required by the district. Also, each district that adopts this sample or another policy to maintain an emergency supply of overdose reversal drugs must establish a process at the district level for replacing any drug accessed within a reasonable time.

### **RELEASED TIME FOR RELIGIOUS INSTRUCTION UPDATE**

*by Kenna S. Haycox, deputy director of board and management services*

House Bill (HB) 57, effective Jan. 19, 2026, amends existing released time for religious instruction requirements in Ohio Revised Code (RC) [3313.6022](#)(E), allowing students to be excused for additional periods if authorized in board policy.

Previously, HB 96, effective Sept. 30, 2025, added language requiring that students be excused for at least one period per week and no more than two periods per week for students in elementary and middle school or the amount of time equivalent to attending two units of high school credit per week for students in high school.

HB 57 still requires that the board allow students to be excused for at least one period per week but gives boards greater flexibility to choose an extended period of time for religious instruction if authorized by the board-adopted released time policy.

Additionally, Section 3 of HB 57 provides that no court will award monetary damages for a claim brought under or otherwise arising out of RC 3313.6022 for alleged violations occurring from Sept. 30, 2025, to HB 57's effective date in January. This provision does not create a private right of action.

### *Policy implications*

Policy JEFB, Released Time for Religious Instruction, has been updated to reflect this modification. If your district wants to allow students to be excused for more than two periods per week, the new option should be included in your policies, including defining the number of periods a student may be excused. If your board does not want to allow for additional periods, no changes are required.

### **GUARANTEED ADMISSIONS AND GOVERNOR'S MERIT SCHOLARSHIP RESOURCE AVAILABLE**

*by Kenna S. Haycox, deputy director of board and management services*

House Bill (HB) 96, effective Sept. 30, 2025, impacts the Ohio Guaranteed Admission (OGA) program and the Governor's Merit Scholarship. More information on the changes is available in the September 2025 PDQ issue.

The Ohio Department of Higher Education (ODHE) [OGA program](#) webpage provides important implementation information for the guaranteed admission changes. More information on the revised Governor's Merit Scholarship, including FAQs for school districts, is available on this [ODHE webpage](#).

Districts should review all resources impacting program implementation. Let's focus on what these resources



recommend for policies and what will impact board policies versus district-level policies.

The determination of a student's membership within the top 5% and top 10% of the class is based upon GPA at the end of the student's junior year and calculated in compliance with Ohio Revised Code (RC) [3365.04](#)(E) and guidelines established by the chancellor of higher education for the purpose of implementing the OGA program. ODHE states that if a district or high school has an official policy for determining class rank that is compliant with state law but not consistent with the chancellor's guidelines under the OGA program, the district or school is permitted to follow its established policy for determining a student's membership within the top 5% and top 10% of the class.

ODHE strongly recommends that each high school or district establish a written policy addressing how it will determine nominees for both the Governor's Merit Scholarship and the OGA program. Districts already rank the top 5% of students for the Governor's Merit Scholarship, which will be used for the OGA top 5% determination. Review the process your district used for the top 5% ranking to date and determine how to expand or modify it to further identify the top 10%. ODHE recommends districts consider the following in developing these policies:

- Method of calculating GPA for determining class rank.
  - If your district uses weighted grading, confirm all weighted grading procedures align with RC requirements for weighting, including but not limited to weighting considerations for College Credit Plus and Career-Technical Assurance Guides courses.
- Method of breaking ties between students.
- Process for gathering information and communicating to students and parents.
- Guidelines addressing specific student groups, including but not limited to career-technical program students and transfer students.

#### *Policy implications*

Class ranking considerations are typically included in district-level policies and procedures communicated through student handbooks. OSBA does not provide a standard class ranking policy as this is determined locally. Districts should review locally developed procedures for class ranking to determine if updates are necessary to address the ODHE recommendations. Districts that have locally adopted board policies on class ranking can reach out to an OSBA policy consultant with questions.

#### **AOS BULLETINS YOU NEED TO KNOW**

*by Kenna S. Haycox, deputy director of board and management services*

Two recently released Ohio Auditor of State's Office (AOS) bulletins affect district operations and policies.

#### **Sales tax reimbursements**

AOS Bulletin [2025-013](#) provides guidance for public entities exempt from state sales tax when reimbursing officials and/or employees. The guidance applies when officials or employees have made lawful expenditures on behalf of the public office using their personal credit card or checking account. The bulletin relies on guidance issued by the Ohio Department of Taxation.

- The guidance explained that the public entity's sales tax exemption is not transferable to an individual employee of the tax-exempt entity. Rather, the exemption applies only when the sale is both made to and paid for by the tax-exempt organization. Therefore, purchases "of tangible personal property and selected services made by federal, state, and local governmental employees (who will later seek reimbursement from their government employer) are subject to the Ohio sales or use tax, since the employee is considered the purchaser not the government."
- The AOS bulletin states that if a district official or employee uses their personal credit card or checking account to make purchases on behalf of the district, they must pay sales tax and cannot use the district's tax-exempt certificate. If the purchase is made directly by and charged to the district, the sales tax exemption applies.



In light of the guidance, the AOS bulletin recommends that districts adopt a written policy on using the district's tax-exempt certificate and when the district will reimburse sales tax paid by an official or employee. The policy should:

- Require that all expenditures are made pursuant to a proper government purpose.
- Limit the number of officials and employees who have access to the public office's tax-exempt certificate.
- Prohibit an official or employee who makes a purchase for the tax-exempt public office using their personal credit card or checking account from presenting the entity's tax-exempt certificate.
- Require that an official or employee who makes a purchase on behalf of the public office using their personal credit card or checking account pay the sales tax at the point of sale.
- Ensure that direct purchases made on the public office account include an invoice or bill of sale clearly indicating the sale was to the public office.
- Include a provision setting a reasonable maximum dollar threshold, such as \$500, for reimbursable purchases that the employee or official may make using their personal credit card or checking account. This provision should state that if the combined purchase and sales tax exceed the threshold amount, then the purchase must be made using the district's credit card or account and sales tax exemption.

If the district sees that sales tax was incorrectly collected at the point of sale when the district credit card or account was directly charged, the fiscal officers should endeavor to recover the sales tax amount. Review AOS Bulletin 2025-013 in full for more details.

### **Frequent flyer miles**

AOS Bulletin [2025-012](#) provides information on Ohio Ethics Commission (OEC) Opinion [2025-02](#) on the personal use of frequent flyer miles accrued through district business (see the September 2025 PDQ issue for more information on the OEC opinion). Both the OEC opinion and AOS bulletin provide guidance on policy considerations. The AOS bulletin states that AOS "join(s) the OEC's recommendation that public offices adopt policies/rules for the personal use of reward program points accrued while conducting public business." As a reminder, districts cannot be less restrictive than the ethics law, but they can be more restrictive. AOS recommends public offices adopt policies tailored to their unique circumstances, including but not limited to the following:

- Whether officials or employees are allowed to personally use frequent flyer miles or other rewards points accrued during official business.
- Minimum standards employees or public officials must follow to avoid violating criminal laws.
- Prohibiting selecting an airline, hotel, car rental company and other vendors or services solely to earn reward points for their personal use.
- A requirement to select the lowest reasonable rate.
- Robust internal controls to ensure compliance, including supervisory monitoring mechanisms, to proactively identify and mitigate the risk of noncompliance.

### *Policy implications*

Policy DLC, Expense Reimbursements, includes a new section addressing these AOS bulletin recommendations. Accompanying regulation DLC-R also has been updated to address the bulletins as well as other recommended edits for district practices. Districts should review and customize these to meet their local needs in light of the AOS guidance.

### **IMPORTANT REMINDERS**

*by Gamy Narvaez, policy consultant*

House Bill (HB) 96 and other policy developments have established several new requirements for districts in the

2025-26 school year related to artificial intelligence (AI), cybersecurity, cellphones and special education. Several of these changes have effective dates that are soon approaching.

### **Artificial intelligence**

HB 96 enacted Ohio Revised Code (RC) [3301.24](#), requiring that the Ohio Department of Education and Workforce (ODEW) develop a model policy on AI use in schools that addresses appropriate AI educational uses for staff and students by Dec. 31, 2025. The new provision also requires school districts, community schools and STEM schools to adopt an AI use policy by July 1, 2026. Schools can adopt the ODEW model or another policy on AI use. More information is available in the September 2025 issue of PDQ.

#### *Policy implications*

OSBA has been participating in an ODEW workgroup as the agency develops its model policy. Stay current on ODEW communications for their policy release. OSBA will review our existing sample policy, EDEC, Artificial Intelligence, and provide an update to PDQ subscribers when the ODEW model is released. Districts will want to review the OSBA sample and the ODEW model to determine which language best meets local needs and adopt a policy by the July 1, 2026, deadline.

### **Cybersecurity**

HB 96 also enacted RC [9.64](#), which requires that boards of education adopt a cybersecurity program by Sept. 30, 2025. More information is available in the Sept. 2025 PDQ issue. The program must be consistent with generally accepted best practices for cybersecurity, such as the National Institute of Standards and Technology [cybersecurity framework](#) and the Center for Internet Security [cybersecurity best practices](#). Although the Ohio Auditor of State's Office (AOS) has confirmed that compliance checks for implementing cybersecurity programs will begin by July 1, 2026, for school districts, OSBA recommends that districts begin to develop and implement cybersecurity programs as soon as possible to ensure compliance.

Additionally, effective Sept. 30, 2025, the bill requires that districts report all cybersecurity and ransomware incidents, as defined by RC 9.64 sections (1) and (3), as soon as possible after discovering the incident. Incidents must be reported no later than seven days to the [Ohio Cyber Integration Center](#) and no later than 30 days to [AOS](#). For more detailed coverage of cybersecurity program requirements, review the September 2025 issue of PDQ.

Since the provisions became effective, [CyberOhio](#) has developed resources and guidance to help districts and others implement cybersecurity programs. OSBA recommends visiting the CyberOhio website for updates and registering for future events, such as its recent webinar series that reviewed HB 96 cybersecurity requirements and tips for stopping ransomware attacks. The ["Priorities" webpage](#) contains information on additional cybersecurity resources, a link for reporting cyber incidents, cybersecurity grants and free training.

#### *Policy implications*

No further changes have been made to OSBA's policy EHC, Cybersecurity. The policy states that the board will adopt a compliant cybersecurity program and comply with other state law requirements.

Districts must develop the program details no later than the AOS compliance check date of July 1, 2026, and review current cybersecurity practices for compliance.

### **Cellphones**

HB 96 also modified RC [3313.753](#), requiring that districts adopt a policy by Jan. 1, 2026, that prohibits all cellphone use by students during the instructional day. Importantly, the provision removes the requirement that ODEW maintain a model policy for student cellphone use. "Instructional day" is undefined in statute, but ODEW [cellphone resources](#) define the term as "any period of time in which a student is expected to be in attendance and includes not only formal instruction time but also supervised activities, such as transitioning between classes, recess, meal periods and field trips."

Cellphones can be used by students if permitted under the building's comprehensive emergency management plan. RC [5502.262](#) was amended to require that administrators incorporate a protocol addressing student use of cellphones during an active threat or emergency situations into the comprehensive emergency management plans. For more information on exceptions to cellphone use prohibitions, such as for individualized education plans, Section 504 Plans and monitoring or addressing health conditions, refer to the September 2025 issue of PDQ.

*Policy implications*

No further updates to OSBA policies are necessary. Refer to the September 2025 issue for updates to policies JFCK, Use of Cellphones and Electronic Communications Devices by Students, and EBC, Emergency Management and Safety Plans. Districts that have not adopted a cellphone policy aligned with the HB 96 changes should consider waiving any requirements for two meetings prior to adoption in order to meet the Jan. 1, 2026, deadline.

**Special education model policies and procedures**

The Ohio Operating Standards for the Education of Children with Disabilities require that school districts adopt written policies and procedures regarding educating children with disabilities. By now, all districts should have adopted either the ODEW Special Education Model Policies and Procedures or a locally developed model and completed annual verification of their special education policies and procedures by Nov. 30 via submission to ODEW through the online [monitoring system](#). If no changes were made to the district's policies and procedures, the district may submit documentation of its prior board approval for the May deadline, indicating the adoption of these policies.

*Policy implications*

No further updates to OSBA policies are necessary. Review current ODEW information and sample policies on its Operating Standards and Guidance [webpage](#). Please reach out to the author with questions on this or any of the other requirements discussed at [gnarvaez@ohioschoolboards.org](mailto:gnarvaez@ohioschoolboards.org).

Cross References

EBDE - \*\*OSBA Sample\*\* Procurement and Administration of Overdose Reversal Drugs

DLC - \*\*OSBA Sample\*\* Expense Reimbursements

DLC-R - \*\*OSBA Sample\*\* Expense Reimbursements

JEFB - \*\*OSBA Sample\*\* Released Time for Religious Instruction

December 2025 - Update Review Form

Updating Quick Reference - Checklist





Book	Policy Manual
Section	Section J: Student
Title	School Admission
Code	JEC
Status	Active
Adopted	August 14, 2001
Last Revised	February 12, 2024
Prior Revised Dates	01/24/2005, 04/09/2007, 04/13/2011, 05/11/2015, 02/06/2017, 11/08/2021

### School Admission

Any student who is at least five years of age on or before September 30 of the year of entrance, but who has not attained 22 years of age, and whose legal residence is within the boundaries of the District, and who complied with District entrance regulations, may be admitted.

For admission, a parent, guardian or grandparent must present:

1. an attested (sealed and signed) verification of birth (record showing date and place of birth) birth certificate, passport, baptism certificate or other religious records, hospital certificate birth affidavit or comparable certificate from another state, territory or nation;
2. immunization record;
3. proof of residence;
4. custody paper (if applicable);
5. documentation showing successful completion of kindergarten for registration to grade one;
6. power of attorney or caretaker authorization affidavit (if applicable) and/or
7. a protected child, as defined by State law, may not be denied admission to the school solely because the child does not present a birth certificate or comparable document upon registration. A protected child or parent, guardian or custodian of the child must present this documentation within 90 days after the child's initial entry into the school. The District immediately enrolls homeless students and foster students and assists in obtaining the necessary enrollment documents.

The principal/designee must request records from the previous public or nonpublic school of the student's last attendance. These records must be received from the previous public or nonpublic school of the student's last attendance. These records must be received within 14 days after proof of residency has been established, and then 14 days to receive remaining documents.

Parents/guardians of students new to the District may be given a period of 14 days to provide all necessary documents for school admission.



## Transfer of School Records

"School records" includes any academic records, student assessment data or other information for which there is a legitimate educational interest.

When the District receives a request for a student's records from another district or chartered nonpublic school to which that student has transferred, the District will either transfer the records within five school days or provide a statement to the requesting district or school that the District has no record of the student's attendance.

Except as required by law, the District may withhold a student's school records if there is \$2,500 or more of outstanding debt attributed to the student. The District will transfer the student's school records within five school days once the debt is paid.

## Interstate Compact on Educational Opportunity for Military Children

The District complies with all provisions of State law for the enrollment, admission, placement and graduation for children of military families.

### Legal

[ORC 2151.33](#)  
[ORC 2152.18\(D\)\(4\)](#)  
[ORC 3109.52 through 3109.61](#)  
[ORC 3109.65 through 3109.76](#)  
[ORC 3109.78](#)  
[ORC 3109.79](#)  
[ORC 3109.80](#)  
[ORC 3313.48](#)  
[ORC 3313.64](#)  
[ORC 3313.67](#)  
[ORC 3313.671](#)  
[ORC 3313.672](#)  
[ORC 3317.08](#)  
[ORC 3321.01](#)  
[OAC 3301-35-04\(F\)](#)

### Cross References

[AFI - Evaluation of Educational Resources](#)  
[IGBA - Programs for Students With Disabilities](#)  
[JECAA - Admission of Homeless Students](#)  
[JECEB - Admission of Nonresident Students](#)  
[JEE - Student Attendance Accounting \(Missing and Absent Children\)](#)  
[JHCA - Physical Examinations of Students \(Student Screening Programs\)](#)  
[JHCB - Immunizations](#)  
[JO - Student Records](#)





Book	Policy Manual
Section	Section J: Student
Title	Copy of School Admission
Code	JEC
Status	
Adopted	August 14, 2001
Last Revised	February 12, 2024
Prior Revised Dates	01/24/2005, 04/09/2007, 04/13/2011, 05/11/2015, 02/06/2017, 11/08/2021

### School Admission

Any student who is at least five years of age on or before ~~September 30~~ **the first day of school** of the year of entrance, but who has not attained 22 years of age, and whose legal residence is within the boundaries of the District, and who complied with District entrance regulations, may be admitted.

For admission, a parent, guardian or grandparent must present:

1. an attested (sealed and signed) verification of birth (record showing date and place of birth) birth certificate, passport, baptism certificate or other religious records, hospital certificate birth affidavit or comparable certificate from another state, territory or nation;
2. immunization record;
3. proof of residence;
4. custody paper (if applicable);
5. documentation showing successful completion of kindergarten for registration to grade one;
6. power of attorney or caretaker authorization affidavit (if applicable) and/or
7. a protected child, as defined by State law, may not be denied admission to the school solely because the child does not present a birth certificate or comparable document upon registration. A protected child or parent, guardian or custodian of the child must present this documentation within 90 days after the child's initial entry into the school. The District immediately enrolls homeless students and foster students and assists in obtaining the necessary enrollment documents.

The principal/designee must request records from the previous public or nonpublic school of the student's last attendance. These records must be received from the previous public or nonpublic school of the student's last attendance. These records must be received within 14 days after proof of residency has been established, and then 14 days to receive remaining documents.

Parents/guardians of students new to the District may be given a period of 14 days to provide all necessary documents for school admission.

**Transfer of School Records**

"School records" includes any academic records, student assessment data or other information for which there is a legitimate educational interest.

When the District receives a request for a student's records from another district or chartered nonpublic school to which that student has transferred, the District will either transfer the records within five school days or provide a statement to the requesting district or school that the District has no record of the student's attendance.

Except as required by law, the District may withhold a student's school records if there is \$2,500 or more of outstanding debt attributed to the student. The District will transfer the student's school records within five school days once the debt is paid.

**Interstate Compact on Educational Opportunity for Military Children**

The District complies with all provisions of State law for the enrollment, admission, placement and graduation for children of military families.

**Legal**[ORC 2151.33](#)[ORC 2152.18\(D\)\(4\)](#)[ORC 3109.52 through 3109.61](#)[ORC 3109.65 through 3109.76](#)[ORC 3109.78](#)[ORC 3109.79](#)[ORC 3109.80](#)[ORC 3313.48](#)[ORC 3313.64](#)[ORC 3313.67](#)[ORC 3313.671](#)[ORC 3313.672](#)[ORC 3317.08](#)[ORC 3321.01](#)[OAC 3301-35-04\(F\)](#)**Cross References**[AFI - Evaluation of Educational Resources](#)[IGBA - Programs for Students With Disabilities](#)[JECAA - Admission of Homeless Students](#)[JECB - Admission of Nonresident Students](#)[JEE - Student Attendance Accounting \(Missing and Absent Children\)](#)[JHCA - Physical Examinations of Students \(Student Screening Programs\)](#)[JHCB - Immunizations](#)[JO - Student Records](#)





Book	Policy Manual
Section	Issue 4 of 2025 December PDQ (New - REQUIRING DISTRICT CUSTOMIZATION)
Title	<b>**OSBA Sample**</b> Procurement and Administration of Overdose Reversal Drugs
Code	EBDE
Status	From OSBA
Adopted	December 1, 2025

### **\*\*This is the OSBA sample\*\***

#### **Procurement and Administration of Overdose Reversal Drugs**

The Board may authorize the procurement and use of overdose reversal drugs in the District under Ohio Revised Code (RC) 3715.50. When the District maintains a supply of overdose reversal drugs for use in emergency situations, in compliance with State law, the following procedures apply.

“Overdose reversal drug” means both of the following:

1. Naloxone;
2. Any other drug that the state board of pharmacy, through rules adopted in accordance with RC Chapter 119, designates as a drug that is approved by the Federal Food and Drug Administration for the reversal of a known or suspected opioid-related overdose.

If the District maintains a supply of overdose reversal drugs for use in emergency situations, the District does all of the following:

1. Complies with the requirements of RC 3715.50(C)(1);
2. Maintains (as required by law, insert District specified amount/supply) of the overdose reversal drug at each school in the District deemed appropriate by the administration;
3. Stores each school’s supply of the overdose reversal drug in a secure location that is easily accessible to school employees or contractors;
4. Provides appropriate training regarding the supply’s maintenance and drug’s use that school employees or contractors may be required to complete including, but not limited to, training resources provided by the Ohio Department of Health.

#### **Donations**

The Board may accept donations of money from any person or entity to purchase overdose reversal drugs and can only use donations for that purpose. The Board directs the Treasurer/designee to track the expenditure of donated funds.

#### **Reporting and Parental Notice**

As soon as practicable after using an overdose reversal drug in an emergency situation, the Superintendent must report its use to the Board and the parent or guardian of the student to whom the drug was administered. The Superintendent annually reports District use of overdose reversal drugs in emergency situations to the Ohio Department of Education and Workforce.

If the Superintendent determines that a persistent pattern of overdoses in the District has emerged, the Superintendent must notify the parent or guardian of each student enrolled in the District.

### Immunity

So long as the District maintains a supply of overdose reversal drugs in compliance with State law and follows the outlined procedures in good faith, the following immunities apply:

1. The District and its employees are not subject to administrative action or criminal prosecution and is not liable for damages in a civil action for injury, death, or loss to person or property for an act or omission that arises from exercising the authority granted by State law.
2. After an overdose reversal drug has been dispensed, the District and its employees are not liable for or subject to any of the following for any act or omission of the individual to whom the drug is dispensed or personally furnished: damages in any civil action, prosecution in any criminal proceeding, or professional disciplinary action.

This does not eliminate, limit, or reduce any other immunity or defense that the District and its employees may be entitled to under section 9.86, RC Chapter 2744, section 4765.49, or any other RC provision or State common law provision.

### Legal References

ORC Chapter 119  
ORC 3313.7119  
ORC 3715.50

**NOTE:** House Bill (HB) 57 (2025) enacts Ohio Revised Code (RC) 3313.7119, requiring the board of a city, local, exempted village or joint vocational school district to adopt and implement a policy if they choose to obtain and maintain a supply of overdose reversal drugs for use in an emergency situation under RC 3715.50. For districts that choose to maintain a supply of overdose reversal drugs, the required policy must cover the supply's maintenance and the drug's use at each school operated by the district.

These provisions also apply to chartered or nonchartered nonpublic schools (RC 3313.7120), community schools (RC 3314.148), STEM schools (RC 3326.62), and college-preparatory boarding schools (RC 3328.40) that chose to maintain a supply of overdose reversal drugs.

### Legal

[ORC Chapter 119](#)  
[ORC 3313.7119](#)  
[ORC 3715.50](#)



Book	Policy Manual
Section	Issue 4 of 2025 December PDQ (Revised - REQUIRING DISTRICT CUSTOMIZATION)
Title	<b>**OSBA Sample**</b> Expense Reimbursements
Code	DLC
Status	From OSBA
Adopted	December 1, 2025

### **\*\*This is the OSBA sample\*\***

#### **Expense Reimbursements**

District personnel who incur expenses in carrying out their authorized duties are reimbursed by the District upon submission of a properly filled out and approved voucher with supporting receipts required by administrative regulations. Expenses may be approved and incurred within the limits of budgetary allocations for the specific type of expense.

When official travel by a personally owned vehicle is authorized, mileage payment is made at the rate currently approved by the Board and within the limitations of Federal law.

A traveler on official school business is expected to exercise the same care in incurring expenses as a prudent person exercises in traveling on personal business. Excessive costs, such as those caused by circuitous routes or luxury services or accommodations, are not considered prudent, nor are they accepted for reimbursement. **The District recognizes employees and Board members may receive personal frequent flyer miles or other comparable rewards as a result of District business; such rewards may be used by the individual for personal use, provided the vendor was not selected solely to earn rewards for personal use and all internal approval processes were followed.**

#### **Use of District Tax Exempt Certificate**

**The District tax exempt certificate can only be used for District purchases when a sale is made to and paid for directly by the District in accordance with established purchasing procedures. Employees and Board members are prohibited from using the District tax exempt certificate when making a purchase for the District or District business when using a personal method of payment. Employees or Board members making a purchase with a personal account for a proper purpose must pay the applicable sales tax at the point of sale. Such tax is reimbursable to the employee through the established reimbursement process except that, to the extent practicable, such purchases should be limited to (insert District amount – Auditor of State bulletin provides suggested limit of \$500). If the expense will be over this amount, the employee or Board member should coordinate with the District for the purchase to be made on the District credit card or account with the use of the sales tax exempt certificate.**

#### Legal References

- ORC 2921.42
- ORC 2921.43
- ORC 3313.12
- ORC 3313.20
- ORC 3315.15
- ORC 5739.02

Cross References

BHD, Board Member Compensation and Expenses  
GCL, Professional Staff Development Opportunities

***NOTE: THIS IS A REQUIRED POLICY***

Legal

[ORC 2921.42](#)

[ORC 2921.43](#)

[ORC 3313.12](#)

[ORC 3313.20](#)

[ORC 3315.15](#)

[ORC 5739.02](#)



Book Policy Manual

Section Section D: Fiscal Management

Title Copy of Expense Reimbursements

Code DLC

Status

Adopted August 14, 2001

Last Revised May 11, 2015

Prior Revised Dates 10/11/2005

### Expense Reimbursements

District personnel who incur expenses in carrying out their authorized duties may be reimbursed by the District upon submission of a properly filled out and approved voucher with supporting receipts required by administrative regulations. Expenses may be approved and incurred within the limits of budgetary allocations for the specific type of expense.

When official travel by a personally owned vehicle is authorized, mileage payment is made at the rate currently approved by the Board and within the limitations of Federal law.

~~The Board prohibits employees and Board members from accepting, soliciting or using the authority or influence of his/her position to secure, for personal travel, a discounted or "frequent flyer" airline ticket or other benefit from an airline if he/she has obtained or earned the ticket on official travel. Any miles earned become the property of the District and must be used for future official travel by District employees or the Board.~~

A traveler on official school business is expected to exercise the same care in incurring expenses as a prudent person exercises in traveling on personal business. Excessive costs, such as those caused by circuitous routes or luxury services or accommodations, are not considered prudent, nor are they accepted for reimbursement.

Legal

[ORC 2921.42](#)

[ORC 2921.43](#)

[ORC 3313.12](#)

[ORC 3313.20](#)

[ORC 3315.15](#)

CONTRACT REF.: Teachers' Negotiated Agreement

CONTRACT REF.: Classified Staff Negotiated Agreement



Cross References

BHD - Board Member Compensation and Expenses

GCL - Professional and Certificated Staff Development Opportunities

DRAFT

Book

Policy Manual

Section

Section D: Fiscal Management

Title Expense Reimbursements

Code DLC

Status Active

Adopted August 14, 2001

Last Revised November 24, 2025

Prior Revised Dates 5/11/2015

## **Expense Reimbursements**

District personnel who incur expenses in carrying out their authorized duties may be reimbursed by the District upon submission of a properly filled out and approved voucher with supporting receipts required by administrative regulations. Expenses may be approved and incurred within the limits of budgetary allocations for the specific type of expense.

When official travel by a personally owned vehicle is authorized, mileage payment is made at the rate currently approved by the Board and within the limitations of Federal law. **Transportation costs such as taxi cabs are allowable only for essential transportation. Travel expenses will not be paid for home-to-school or school-to-home trips on regular daily assignments.**

**When traveling from home, an employee's out of district travel expenses will be reimbursed at the allowable mileage rate approved by the Board of Education for the lesser distance traveled from either the employee's home to the event, or from the employee's assigned building location to the event. Employees traveling together on district business are expected to share transportation, and where feasible and appropriate, room facilities. Tax exemption certificates will be issued and utilized as appropriate.**

**The Superintendent, or designee, determines, whether attendance by district staff at any conference or professional meeting is in the best interest of the district and eligible for reimbursement of expenses under this policy. Any International travel will be subject to pre-approval by the board of education. Extension of travel for personal reasons (before, during or after the district business) is permitted; however, the individual must charge any additional time to personal leave. Guests may accompany district officers or employees. Any additional costs arising from travel extension or guests will not be paid by the district.**



All conference travel should run through the Professional Capacity Department. Unless prior-approval is obtained by the Director of Professional Capacity, all flight and hotel reservations should be made and paid for with a District credit card.

To obtain reimbursement for taxi, rideshare and/or mileage, the claimant must complete a requisition in advance and attach all original itemized receipts or other expense documentation upon return, including mileage verification documentation. No employee will be reimbursed for the expenses of another employee. Reimbursement will be paid only to the District employee who incurs the expense, and will only be made after such claim has been audited and allowed. Failure to adhere to this policy will result in denial of reimbursement.

A traveler on official school business is expected to exercise the same care in incurring expenses as a prudent person exercises in traveling on personal business. Excessive costs, such as those caused by circuitous routes or luxury services or accommodations, are not considered prudent, nor are they accepted for reimbursement. The District recognizes employees and Board members may receive personal frequent flyer miles or other comparable rewards as a result of District business; such rewards may be used by the individual for personal use, provided the vendor was not selected solely to earn rewards for personal use and all internal processes were followed.

Receipts are not required for meal expenses. Any exceptions to the per diem reimbursement amounts must be submitted to the Treasurer's office for approval.

Meal expenses will be reimbursed at the Board approved per diem rates as per the chart in DLC-R.

#### **Use of District Tax Exempt Certificate**

The District tax exempt certificate can only be used for District purchases when a sale is made to and paid for directly by the District in accordance with established purchasing procedures. Employees and Board members are prohibited from using the District tax exempt certificate when making a purchase for the District or District business when using a personal method of payment. Employees or Board members making a purchase with a personal account for a proper purpose must pay the applicable sales tax at the point of sale. Such tax is reimbursable to the employee through the established reimbursement process except that, to the extent practicable, such purchases should be limited to \$500. If the expense will be over this amount, the employee or Board member should coordinate with the District for the purchase to be made on the District credit card or account with the use of the sales tax exempt certificate.

Legal

[ORC 2921.42](#)

[ORC 2921.43](#)

[ORC 3313.12](#)

[ORC 3313.20](#)

[ORC 3315.15](#)

CONTRACT REF.: Teachers' Negotiated Agreement

CONTRACT REF.: Classified Staff Negotiated Agreement

Cross References

BHD - Board Member Compensation and Expenses

GCL - Professional and Certificated Staff Development Opportunities



Book	Policy Manual
Section	Issue 4 of 2025 December PDQ (Revised - REQUIRING DISTRICT CUSTOMIZATION)
Title	<b>**OSBA Sample**</b> Expense Reimbursements
Code	DLC-R
Status	From OSBA
Adopted	December 1, 2025

### **\*\*This is the OSBA Sample\*\***

#### **Expense Reimbursements**

All expenses must have prior approval from the Superintendent or his/her designee. The following regulations apply to travel and other types of reimbursable expenses directly related to the performance of District business.

1. **Travel Requests:** These must be submitted in advance through the appropriate administrators to the Superintendent or his/her designee.
2. **Transportation:** All modes of transportation are authorized consistent with the requirements of the assignment and the efficient and economic conduct of official business. Travel is by the most direct route.
  - A. Automobile: Reimbursement is made at the IRS rate. This is the maximum rate regardless of the number of passengers. Parking charges, as well as toll and ferry charges, are reimbursable.
  - B. Travel by Public Conveyance: Round-trip tickets should be purchased if these offer a price advantage. Approval is for coach fare only.
  - C. Local Transportation: Local transportation such as taxicabs, **ridesharing services**, airport limousines and buses should be used when justified.
  - D. Car Rentals: Rental cars may be used only in cases of emergencies or when no other means of local transportation is practicable and the rental has been preapproved. Emergencies include canceled airline flights or change in destination due to inclement weather or other circumstances.

#### **3. Subsistence**

- A. Lodging: Any person on official District business who must secure lodging in connection with that business is entitled to reimbursement for the **necessary business** cost of ~~a single~~**the** room. ~~If the traveler is accompanied by his/her spouse, lodging expenses are reimbursed at the single occupancy rate.~~ **Any non-business-related expenses are the responsibility of the person or official.**
- B. Meals **(choose one of the following options):**

Meals consumed by a person on official business are reimbursed upon submission of appropriate itemized receipts.

-OR-

Meals consumed by any person on official business are reimbursed up to ~~-\$40~~ (insert district specific limit) \$ a day.

-OR-

Breakfast, Luncheon or Dinner Meetings: Reimbursement may be claimed for costs incurred while on official business conducted at such meetings upon submission of an itemized receipt.

#### 4. Other Reimbursable Expenses

- A. Telephone and Postage: Telephone toll calls from or to the District must be charged to the District office, thereby eliminating a claim on an expense voucher. Calls other than from or to the District should be charged whenever possible to the District. If an expense for telephone, postage or certified or registered mail must be paid in cash, the claim may be made on an expense voucher as a "miscellaneous expense." An explanation must be given, such as the origin and destination of the call. A receipt should be obtained.
- B. Conference Registration Fees: Conference and convention registration fees are reimbursable as a miscellaneous expense on the travel expense voucher. Registration fees in excess of \$50 or more may be requested for advance payment to the agency by separate purchase order prior to the event.
- C. Gratuities: Staff members are reimbursed with bona fide documentation for gratuities for any meals while on professional leave in the performance of their duties within the limits of prior approved meal reimbursements.
- D. **Sales Tax: Sales tax is reimbursable when the employee or official is using a personal account for District business up to established amounts and in accordance with established District procedures.**

#### 5. Travel Form and Receipts

Reimbursement for expenses is obtained by submitting an expense voucher after the expense was incurred.





Book	Policy Manual
Section	Section D: Fiscal Management
Title	Expense Reimbursements
Code	DLC-R
Status	Active
Adopted	October 11, 2005
Last Revised	October 12, 2022
Prior Revised Dates	07/09/2013, 05/11/2015

### Expense Reimbursements

The following expenses are authorized for reimbursement:

1. **Transportation:** The employee determines with approval from their immediate supervisor the most cost-effective method of transportation for the trip.
  - A. Personal Vehicle. Use of employee's personal vehicle for school business is reimbursed at the IRS approved rate.
  - B. Public Transportation. All fares incurred by an employee utilizing public transportation for business-related travel are reimbursed at the "coach" rate or its equivalent.
  - C. Tolls and Parking. All tolls and parking charges incurred while on school business are reimbursed to the employee as long as proper documentation is provided.
2. **Lodging and Accommodations:** Lodging costs, for the employee only, are reimbursed to the employee if not paid in advance. A maximum of \$150 per day for lodging is expected unless prior approval is made with employee's immediate supervisor.
  - A. Miscellaneous Hotel Charges. Miscellaneous hotel charges such as room movies, in-room snacks, access to hotel athletic facilities, etc. are wholly discretionary charges not subject to reimbursement.
  - B. Meals. The District reimburses the traveling employee for costs of all meals consumed while traveling at an average rate of \$50 per day unless prior approval is made with employee's immediate supervisor. No reimbursement is paid for meals provided for in the cost of the seminar/conference. The District does not reimburse any costs associated with alcoholic beverages.
  - C. Tips for Meals/Hotel/Transportation. Reimbursement for tips is made so long as the tip does not exceed 20% of the employee's share of the total bill.
3. **Miscellaneous Charges**
  - A. Sightseeing Costs. All sightseeing or related costs (even those sponsored by the event coordinator) incurred by the employee are wholly discretionary and are, thus, not eligible for reimbursement.



- B. Fines. Any fines incurred by an employee during the course of business travel (e.g. parking ticket, moving violation, etc.) are the responsibility of the employee and are not reimbursable.
- C. Miscellaneous Costs. Miscellaneous costs not described above, but directly attributable to, and are reasonable within the approved trip are reimbursed by the District if properly documented and approved by employee's immediate supervisor.

Book

Policy Manual

Section

Section D: Fiscal Management

Title Expense Reimbursements

Code DLC-R

Status Active

Adopted October 11, 2005

Last Revised October 12, 2022

Prior Revised Dates 07/09/2013, 05/11/2015

### Expense Reimbursements

The following expenses are authorized for reimbursement:

1. **Transportation:** The employee determines with approval from their immediate supervisor the most cost-effective method of transportation for the trip.
  - A. **Personal Vehicle:** Use of employee's personal vehicle for school business is reimbursed at the IRS approved rate.
  - B. **Public Transportation:** All fares incurred by an employee utilizing public transportation for business-related travel are reimbursed at the "coach" rate or its equivalent.
  - C. **Local Transportation:** Local transportation such as taxicabs, ridesharing services, and shuttle buses may be used when justified.
  - D. **Car Rentals:** Rental car expenses will be reimbursed only if authorized in advance. Receipts must be attached.
  - E. **Tolls and Parking:** All tolls and parking charges incurred while on school business are reimbursed to the employee as long as proper documentation is provided.
  - F. **Gasoline is not a reimbursable expense.**
  - G. **Air travel will be reimbursed at the lowest feasible fare available and should not exceed regular coach class fare. Travel arrangements should be made as soon as reasonably practicable so as to avoid payment of a higher fare due to a late booking. Reimbursement for extra baggage taken during air travel must be approved by the**



Superintendent or designee.

2. **Lodging and Accommodations:** Lodging costs, for the employee only, are reimbursed to the employee if not paid in advance **and permission has been obtained to pay for this expense on a personal credit card**. A maximum of ~~\$150~~ **\$200** per day for lodging is expected unless prior approval is made with employee's immediate supervisor. **Employees are expected to stay at the conference hotel whenever possible to take advantage of the room block rate.**

Miscellaneous Hotel Charges. Miscellaneous hotel charges such as room movies, **WiFi**, in-room snacks, access to hotel athletic facilities, etc. are wholly discretionary charges not subject to reimbursement.

~~B. Meals. The District reimburses the traveling employee for costs of all meals consumed while traveling at an average rate of \$50 per day unless prior approval is made with employee's immediate supervisor. No reimbursement is paid for meals provided for in the cost of the seminar/conference. The District does not reimburse any costs associated with alcoholic beverages.~~

~~C. Tips for Meals/Hotel/Transportation. Reimbursement for tips is made so long as the tip does not exceed 20% of the employee's share of the total bill.~~

3. **Meals:** Meal expenses are to be paid based on a per diem rate for the number of days travelling. In order to receive your per diem prior to travel, employees must work with the Professional Capacity Department for approval and planning of the trip. Receipts are not required for meal expenses. Requests for exceptions to the per diem reimbursement amounts must be submitted to the Treasurer's Office for review and approval and will only be considered if the IRS per diem for meals is significantly higher than the rates listed below.

Meal expenses will be reimbursed at the Board approved per diem rates as follows:

1 Day, no overnight travel, meal not provided	\$20.00
2 Days, including days of travel (1 overnight)	\$120.00
3 Days, including days of travel (2 overnights)	\$180.00
4 Days, including days of travel (3 overnights)	\$240.00
5 Days, including days of travel (4 overnights)	\$300.00
6 Days, including days of travel (5 overnights)	\$360.00
More than 6 Days, including days of travel	\$360.00 + \$60.00 for each day beyond 6 days

If travelling to Atlanta, Cincinnati, Las Vegas, Los Angeles, Nashville, or Phoenix an additional \$5 per day will be added.

If travelling to Boston, Chicago, Denver, New York City, Philadelphia, Seattle, or Washington D.C. an additional \$10 per day will be added.

The per diem will not be paid for conferences where all meals are included and may be reduced for meals which are provided.

#### **4. Miscellaneous Charges**

- A. Sightseeing Costs: All sightseeing or related costs (even those sponsored by the event coordinator) incurred by the employee are wholly discretionary and are, thus, not eligible for reimbursement.
- B. Fines: Any fines incurred by an employee during the course of business travel (e.g. parking ticket, moving violation, etc.) are the responsibility of the employee and are not reimbursable.
- C. Miscellaneous Costs: Miscellaneous costs not described above, but directly attributable to, and are reasonable within the approved trip are reimbursed by the District if properly documented and approved by employee's immediate supervisor.
- D. Sales Tax: Sales tax is reimbursable when the employee or official is using a personal account for District business up to established amounts and in accordance with established District procedures.