

## MURRAY STATE UNIVERSITY

### Travel Procedures

These procedures apply to all travel expenses and reimbursements from Murray State University and from grants and contracts awarded to the University.

Reimbursement of travel expenses is limited to travel that is necessary for the proper execution of University business, or in justifiable pursuit of the University's educational and research objectives. All travel shall be by the most economical means and reimbursement may not be claimed for travel expenses provided free of charge to an employee while in travel status.

Accounting and Financial Services (Accounting) is charged with the responsibility for insuring that travel expenditures conform to these procedures. The Provost or Vice President for Finance and Administrative Services, where in the best interest of the University, may approve exceptions to these procedures.

It is the responsibility of all individuals requesting reimbursement of travel expenses to be aware of and to comply with these procedures.

#### Contents

I. GENERAL TRAVEL:	
Advance Authorization .....	page 2
Travel Advances .....	page 3
Reimbursable Expenses .....	page 4
II. NON-EMPLOYEE TRAVEL .....	page 9
III. STUDENT GROUP TRAVEL:	
Advance Authorization .....	page 10
Travel Vouchers .....	page 11
Group Meals.....	page 11
IV. DEFINITIONS.. .....	page 12
V. ATTACHMENTS:	
Meal Subsistence .....	page 13
Motor Pool Rates .....	page 13
High Rate Areas .....	page 14
Kentucky State Parks .....	page 17

## I. GENERAL TRAVEL

### A. ADVANCE AUTHORIZATION

All Kentucky travel, should be authorized in advance by the appropriate Dean, Director, or Vice President. All out-of-state travel and all travel requiring prepayments to an organization, must be authorized in advance by the appropriate Dean, Director, Vice President or President. For Deans and Directors, the appropriate Vice President's or President's advance approval is required. The President's advance approval is required for all foreign travel.

The account manager of the account number(s) being charged, if not required to sign as stated above, must also sign the Travel Request. Unless the Travel Request is complete and sufficient funds are available in the account(s) Non-Salary & Fringe pool ranges, the Travel Request should not be approved by the account manager.

Failure to obtain advance approval for travel may result in delaying or non-approval of reimbursement for travel expenses. Failure to obtain advanced approval may also cause travel expenses purchased on a purchasing card to be considered unallowable.

#### 1. Travel Request Forms (Refer to Section V.)

Travel Request Forms should be completed when advanced approval is required and filed in the traveler's department seven days prior to the trip. If the traveler requests reimbursement of travel expenses paid with personal funds via a travel voucher (see Section C) then a copy of the approved Travel Request Form should be sent to Accounting along with the Travel Voucher.

The estimated cost of the trip should include all travel related expenses that will be paid by the University. For prepaid expenditures, the payee and estimated amount should be listed in the space provided on the Travel Request. University vehicle charges should also be included in the estimated cost of the trip.

Individual travel will not be encumbered. It will be the department's responsibility to ensure all travel is paid in the fiscal year in which the travel was incurred.

#### a. Kentucky Travel

Each University department is responsible for developing their procedures for the advance authorization of Kentucky travel. It is the Chair or Director's responsibility to inform their faculty/staff of the departmental procedures. Each department is responsible for justifying all travel and maintaining adequate budget control.

#### b. Insurance

Advance approval of travel or the submission of a Travel Request to the traveler's department does not provide the employee with additional or "University" insurance. The University does not provide additional travel related insurance. The University has sovereign immunity since it is a state institution of the Commonwealth of Kentucky.

While traveling in a privately owned vehicle, employees should be covered by their personal auto and liability insurance.

When traveling commercially or in a rental vehicle paid for by the University or paid for with your University PCard travel insurance is provided. Travel insurance is also provided, at the company's standard rate, when using American Express or other charge cards to pay for commercial transportation. The University will not reimburse any additional insurance costs incurred by the employee.

## B. TRAVEL ADVANCES/PREPAYMENTS

Individual travel advances are not available through the University and employees will not be reimbursed for travel expenses until after the completion of the trip; however, the following options are available to facilitate in the advance payment of most travel related expenses.

### 1. University Purchasing Card

Airline tickets, hotel/motel reservations, registration fees, and rental cars may be purchased in advance with a MSU Purchasing Card [PCard]. Departments/travelers are responsible for making their own flight, hotel and rental car reservations and should use a travel agency/booking agent which provides the most economical means of travel.

### 2. Sponsoring Organization

Registration fees, lodging and certain meals that cannot be prepaid with the University Pcard may be prepaid by University check directly to a sponsoring organization for conventions, conferences, seminars, or workshops. Prepayment of these expenses is requested by submitting a completed Payment Request with attached invoice or other supporting documentation and a copy of the completed and approved Travel Request to Accounting. Payment Requests are to be received by Accounting seven working days prior to the necessary mailing date of the payment.

- a. Payment Requests, for travel expense prepayments, will not be processed until the travel has been approved by the account manager and additional approvers as stated in Section A.
- b. An original registration form, with costs listed, must be completed and attached to the Payment Request.
- c. Payment Requests can be signed only by the account manager, if the prepayment is listed on the approved Travel Request.

## C. REIMBURSABLE TRAVEL EXPENSES

Expenses are reimbursable for employees only. Travel companion or spouse travel expenses are disallowed.

### 1. Travel Vouchers

Travel Vouchers are to be used when requesting travel expense reimbursement for those expenses not paid with a University PCard. A clear

and concise purpose for the travel must be indicated on Travel Vouchers. Travel Vouchers must be submitted in a timely manner and no later than two weeks after returning from the trip.

Reimbursement for frequent Kentucky travel (ex. off-site teaching, student recruitment, etc...) should be combined on one Travel Voucher and filed on a monthly basis. For extended education travel, the prefix and number of the course(s) being taught must be included on the "Purpose" line of the Travel Voucher.

Reimbursements not exceeding \$20 should be held and submitted at a later date when additional reimbursements are requested.

a. Receipts

Original receipts must be submitted with the Travel Voucher. Reimbursement will not be made without the original receipt. In the event that a receipt is lost, the following must be attached to the Travel Voucher:

1. A photostat copy or a fax of the receipt, certified by the business.
2. A written statement, approved by the appropriate Vice President, from the employee stating that reimbursement has not been received.

Cancelled checks are not acceptable receipts. Copies of credit card receipts or statements that do not itemize items purchased are not acceptable receipts.

Travel related expenses less than \$10 do not require receipts.

When two or more employees are traveling together each employee should cover their own travel expenses.

The claimant's signature is the only one required on a Travel Voucher, if the related Travel Request was approved by the appropriate officials as described in Section A and a copy of the Travel Request is attached to the Travel Voucher, the requested amount of reimbursement does not exceed the amount approved on the Travel Request, and there are no unusual or exceptional items on the Travel Voucher.

If the Travel Request is not approved or a copy is not submitted with the Travel Voucher then the Travel Voucher must be signed by the individual requesting reimbursement and all other appropriate approvers as outlined in Section A. The account manager of the account number(s) being charged, if not one of the above individuals, must also sign the Travel Voucher.

If out-of-state travel is not approved in advance and funds are not available in the non-salary & fringes pool range, the voucher will not be paid until sufficient funds are available.

If the trip included attending a seminar or conference which was not prepaid by PCard or University check, attach a copy of a promotional brochure or registration form to the travel voucher. This copy should include the seminar name, sponsoring organization, dates, attendance fee as well as promotional hotel rates. This copy will facilitate processing your voucher in Accounting.

## 2. Subsistence

Subsistence includes all amounts spent for meals, taxes, and tips. Subsistence or meal costs may NOT be paid using the University PCard. These costs can only be reimbursed to the traveling employee AFTER the trip and upon submission of a completed Travel Voucher.

If an employee's work station and home are within Calloway County, to be eligible for meal subsistence for breakfast or lunch while traveling, an employee's work must require travel at a destination **outside Calloway County** and must also require absence from work station and home during mealtime. If an employee's work station and home are not within Calloway County, to be eligible for meal subsistence for breakfast and lunch while traveling, an employee's work must require travel at a destination **more than 20 miles** from both work station and home and must also require absence from both during mealtime.

Meal times and subsistence rates cannot exceed those listed in Section V. Allowable subsistence differs between regular rate areas and high rate areas. High rate subsistence is only allowable for travel in the locations listed in Section V. These subsistence rates and high rate locations are those published and used by the Commonwealth of Kentucky Finance and Administration Cabinet. In the future, as state subsistence rates and high rate areas change the University will adjust these policies to reflect the changes.

Departure times and return times must be included on the Travel Voucher so that the allowable subsistence can be verified. Refer to Section V. for the times that meal subsistence is allowed. Following are examples of regular subsistence that are not allowable:

- If the trip began after 7:00 a.m., breakfast subsistence would not be allowed for the first day.
- If the trip ended before 1:00 p.m., breakfast would be allowed; however, lunch would not.

Employees will not be reimbursed for actual meal costs, except for the following:

- a. For foreign travel, meals may be reimbursed at the actual cost. Receipts must be provided for each meal. Without receipts, the high rate subsistence may be reimbursed for foreign travel; however, the reimbursement must be consistent for the entire trip. Both types of reimbursement will not be allowed per trip.
- b. Employees may be reimbursed the actual costs of meals for functions they attend and the meal cost is charged by the organization. Receipts must be provided for these meals.
- c. Employees required to travel or attend meal functions not under their

control may be reimbursed for actual meal cost charged. Receipts must be provided for the meals. This must be noted on the Travel Voucher by typing "Official University Travel" across the top of the form.

### 3. Lodging

Lodging costs should be the most economical that are consistent with the University's best interest. Facilities, including Kentucky State Parks, providing special government rates or commercial rates should be used where feasible. Section V. provides a listing of Kentucky State Parks.

Expenses for lodging should be paid with a University PCard whenever possible. An original itemized receipt from the establishment, reporting a zero balance, should be retained in the department with all other PCard receipts. Expenses for lodging not prepaid or paid with a University PCard will be reimbursed at actual costs if an original and itemized receipt from the establishment, reporting a zero balance for the account is provided. A credit card receipt is not acceptable as the only receipt from the hotel or motel. Lodging expenses will not be reimbursed without an original itemized receipt.

Expenses charged by the lodging establishment other than regular room rate and applicable taxes – including but not limited to charges for movies or room service – MUST NOT be paid with a University PCard. These expenses also will not be reimbursed to the employee as they do not constitute regular travel expenses. Subsistence rates will apply for reimbursing meal costs if applicable.

The University is exempt from state sales tax in Kentucky, Tennessee, Missouri, and Illinois. Exemption certificates are available in Procurement Services.

Campground charges are allowable up to a maximum of \$20 per night.

Lodging expenses within forty (40) miles of the claimant's workstation and place of residence will not be reimbursed.

When sharing a room with a non-employee, reimbursement should be made at the establishment's single room rate.

### 4. Transportation

The most economical, standard transportation available and the most direct and usually-traveled routes should be used. Expenses added by use of other transportation or route must be assumed by the employee.

#### a. Commercial Air and Rail Travel

Whenever possible, commercial transportation should be paid on a University PCard. A detailed receipt or payment confirmation - which includes the name of the traveler, dates of travel, destination(s) and confirmation that payment has been made – should be retained in the department with all other PCard receipts. Commercial transportation which cannot be prepaid by the University will be reimbursed with original receipts. Commercial airline and rail travel shall be coach/tourist class or other reduced. Additional expense for first-class travel will not be reimbursed by the University. Commercial transportation will be reimbursed with the last page of the original ticket or a detailed payment confirmation which includes the name of the traveler, dates of travel,

destination(s) and confirmation that payment has been made. Credit card receipts or cancelled checks are not acceptable receipts for commercial travel.

When discounted or non-refundable tickets are purchased and penalties are incurred, the University will reimburse the penalty charge when justification and original receipt are provided and the reimbursement is approved by the account manager. This reimbursement should be requested on a Travel Voucher unless the penalty is charged directly to the University PCard.

b. Taxi/Shuttle/Bus/Subway Service

City travel will be allowed. Original receipts or ticket stubs must be provided for expenses over \$10.

c. Rental Cars

Rental Cars may be reserved and paid for using the University PCard.

d. Special Transportation

The cost of other special conveyances in lieu of ordinary transportation will be allowed only with written justification, approved by the department head prior to departure and retained with the Travel Request. Rental cars may be reserved and paid for using the University PCard.

Privately owned aircraft may be used only when it is to the advantage of the University, measured both by travel costs and travel time. All costs associated with traveling via privately owned aircraft must be submitted on a Travel Voucher, the University PCard cannot be used to pay any costs associated with traveling on a privately owned aircraft.

d. Privately-Owned Vehicles

Mileage reimbursement is allowable when a privately owned auto is used for University travel. Mileage will be reimbursed at rate set forth by the Commonwealth of Kentucky, Finance and Administrative Cabinet (See Section V. Attachments for rate details.)

1. No reimbursement shall be paid for travel between the employee's workstation and their place of residence.
2. If the point of origin is the claimant's residence, mileage will be paid between residence and travel destination or between workstation and travel destination, whichever is shorter.
3. Excessive vicinity mileage should be listed separately and explained on the Travel Voucher.
4. Excessive mileage will be paid only if listed separately as vicinity driving. Out-of-state mileage will be computed using online mapping software found at [www.mapquest.com](http://www.mapquest.com).
5. Mileage reimbursement shall not exceed air coach fare.

6. Actual cost of fuel may be allowed, if less than mileage at the reimbursable rate. When actual fuel cost is claimed, mileage should also be reported on the Travel Voucher. This will allow for easier verification of lowest cost. Fuel for privately owned vehicles may NOT be purchased on a University PCard. Fuel for University paid rental vehicles may be purchased on a University PCard. The rental vehicle receipt and fuel receipts must both be retained in the departments PCard files.

e. University Vehicle

University vehicles should be used for University travel when available and feasible. University vehicles should be reserved through Motor Pool and will be assigned in the order that reservations are received.

A Trip Number (TR#) will be assigned, to each trip, at the time of reservation. The TR# and the name of the faculty/staff whom the reservation is booked under will be reported on the account statement when the charge is made.

Fuel for University vehicles should be purchased with the fleet card included in each vehicle. The traveler's individual University PCard should not be used to purchase fuel for a University vehicle.

f. Miscellaneous Transportation

1. Parking and toll charges are allowable. Original receipts must be provided for each charge exceeding \$10.

5. Other Expense Items

- a. Registration fees, if not prepaid by University PCard or check, will be reimbursed when original receipts are provided. If the registration fee entitles the employee to meals or transportation, reimbursement claims shall be reduced accordingly.
- b. Telephone costs necessary to conduct University business are allowable. Personal telephone calls are not allowable.
- c. Except for mileage and subsistence, receipts should be provided for each expenditure exceeding \$10.
- d. Reasonable and necessary expenses for Department, College or University sponsored retreats are allowable. All retreats held in Kentucky must be approved in advance by the appropriate Vice President. All out-of-state retreats must be approved in advance by the President.
- e. Entertainment expenses are not allowable.
- f. Travel check charges are not allowable.
- g. Other directly related travel expenses may be allowed, when justified. Photo developing and copy charges are not travel related expenses and may be reimbursed by submitting a Payment Request through Procurement Services or they may be purchased by University PCard.

6. Corporate Card Program

The University does offer American Express and Diners Club Corporate Card Programs that most employees may participate in. Employees wishing to inquire about this program should contact Human Resources in Sparks Hall.

## II. NON-EMPLOYEE TRAVEL

Reasonable and necessary travel expenses for recruitment of faculty, staff, and students, for public relations, for Board of Regents, and other official guests of the University are allowable. All travel procedures applicable for employees are also applicable to non-employees, with the following exceptions:

1. All non-employee travel reimbursements for faculty/staff recruitment shall be approved in advance by the appropriate Vice President.
2. All non-employee travel reimbursements not covered by 1. above should be approved by Department Head or Dean and by the account manager of the account number(s) being charged.
3. Lodging expenses at local hotels and motels should be charged to the University by the department upon making the reservations. These charges should be paid on a University PCard or payment request.
4. Actual costs for meals and related travel expenses may be reimbursed to non-employees only if original receipts are provided. If original meal receipts are not provided, non-employees shall be reimbursed at employee subsistence rates.
5. Employees may claim actual cost of meals when hosting non-employees, when original receipts are provided. This reimbursement should be requested on a Travel Voucher with the names of those in attendance. Meals for employee's spouses should follow the Discretionary Expenditure Regulations.
6. Non-employees may be reimbursed mileage at no more than the effective IRS maximum.

## III. STUDENT GROUP TRAVEL

Group travel is defined as three or more students accompanied by one or more faculty/staff members traveling to the same location for the same purpose. General travel procedures, as stated in Section I. above, apply to student group travel, except as specified below.

### A. ADVANCE AUTHORIZATION

All group travel must be approved in advance by the department head and account manager of the account number(s) being charged. Prior approval should be requested by the faculty/staff advisor on Group Travel Request forms (Refer to Section V.) Group Travel Request must be retained by the requesting department.

Transportation for groups shall be prepaid via University PCard or check, when at all possible. To make prepayments for Group Travel via check a copy of the approved

Group Travel Request form must be received along with the payment documentation.

Advances are available for student group travel and must be requested on the Group Travel Request form. Group Travel will not be approved nor will advances be made if the Group Travel Request is not complete and sufficient funds are not available in the non-salary & fringe pool ranges of the account number(s) being charged.

The travel advance will represent a University obligation of the employee requesting the advance. The advance does not relieve the employee of the responsibility to submit a Travel Voucher, repay any excess funds, and to comply with all applicable procedures. Group travel advances, or any portion thereof, not accounted for within 20 working days after the travel will be applied as taxable income on the employee's payroll record and be taxed accordingly.

Advances will not be issued for the payment of commercial transportation.

After the trip is completed all excess travel advances should be immediately deposited into the account number the advance was issued from. The deposit should be made at the Cashier's Office, Sparks Hall, and be accompanied by a completed Cash Transmittal Form. A copy of the receipted Cash Transmittal should be attached to the Travel Voucher when submitted to Accounting.

#### B. TRAVEL VOUCHERS

Travel Vouchers are to be submitted, by the faculty/staff advisor, to Accounting within two weeks after the completion of the trip. Future advances will not be issued to a faculty/staff member until Travel Vouchers have been submitted for all outstanding advances they have. The exception to this is when back to back travel has been incurred by the employee.

Names of individuals on the trip should be attached to the Travel Voucher. This eliminates some of the confusion on the amount of expenditures being claimed.

The same Travel Voucher should be used to account for the travel advance and additional reimbursements being requested.

#### C. GROUP MEALS

The total cost of group meals is allowable. An original receipt must be submitted for each meal. When actual costs of meals are claimed, the names of all individuals in the group must be included on the back of the Travel Voucher.

The faculty/staff advisor may choose to issue subsistence to each student, instead of paying for all meals at once and claiming actual meal costs. The subsistence for student group travel will follow the same procedures listed in Section I. above and in Section V. Different rates should not apply for students traveling on University related activities. When subsistence is issued a Group Meal Receipt must be submitted for each day. This form must accompany the Travel Voucher and must be signed by each student and accompanying faculty/staff member receiving subsistence.

A meal advance is allowable for students who are required to remain on campus when the University Food Services are not operating. These amounts should not exceed the subsistence rates listed in Section V. Advances for these meals should be requested and accounted for according to the procedures noted above, in this section.

a. Athletic Team Meals

An additional meal is allowable for student-athletes, on home and away game days. At the discretion of the coach, this meal may be a pre-game or post-game meal and must be consistent for all team members. The maximum subsistence for this meal is \$11. When traveling this meal is in addition to the three regular meals allowed. Advances for these meals should be requested and accounted for according to the procedures noted above in this section.

#### IV. DEFINITIONS

Foreign Travel - Travel outside of the fifty states, the District of Columbia, and Canada.

High Rate - A city or metropolitan area in which it has been recognized that higher meal costs and lodging rates have historically prevailed, and that has been designated by the Kentucky Secretary of the Finance and Administration Cabinet as a high rate area.

Meal Time - The times the employee must be away from their work station and home in order to receive subsistence for a specific meal.

Receipt - An ORIGINAL, on a preprinted form of the business, that establishes the amount received, date of service, location and essential character of the expenditure. A cancelled check or generic credit card receipt will not serve as an acceptable receipt. The receipt for airfare must be the last copy of the ticket or a payment confirmation detailing the name of the traveler, travel destination(s), dates of travel and reflect a paid status.

Subsistence - Allowable reimbursement amounts for meals, including taxes and tips. Subsistence does not include meals which may be included in charges for lodging or in registration fees paid by or on behalf of the claimant.

Workstation - The address of the assigned office of the employee. The assigned workstation of off-campus employees should be established by the Department Director or Dean. When re-assigned to a different workstation for at least two months, the new workstation immediately becomes the employee's official workstation concerning travel expense reimbursement.

University Purchasing Card – A credit card issued to an individual employee of Murray State University, for the purpose of making payments in accordance with University Purchasing Card Procedures and Discretionary Expenditure Regulations. The charges to this card are paid by the University and applied to a departmental/grant/foundation account.

V. ATTACHMENTS

Subsistence

<u>Meal</u>	<u>Meal Time</u>	<u>Regular Rate Areas</u>	<u>High Rate Areas</u>
Breakfast	7:00 a.m. - 9:00 a.m.	\$ 7.00	\$ 8.00
Lunch	11:00 a.m. - 1:00 p.m.	\$ 8.00	\$ 9.00
Dinner	5:00 p.m. - 7:00 p.m.	\$15.00	\$19.00
Total		----- \$30.00 =====	----- \$36.00 =====

All meal taxes and tips are included in the allowance above, not in addition to the allowance. Subsistence is allowable when in travel status for the full period shown as Meal Time.

The above subsistence rates are those set forth by the Commonwealth of Kentucky's Finance and Administrative Cabinet and will fluctuate accordingly with changes in the state regulations.

Transportation Services Rates

Transportation Services can provide current rates for University vehicles.

High Rate Areas

Following is a list of high rate areas recognized by the Kentucky Secretary of the Finance and Administration Cabinet. All are corporate limits of the cities listed except where noted.

- ALABAMA
  - Birmingham
  - Mobile
- ALASKA
  - Entire State
- ARIZONA
  - Phoenix/Scottsdale
  - Tucson
- ARKANSAS
  - Hot Springs
  - Little Rock
- CALIFORNIA
  - Entire State

V. ATTACHMENTS (con't)

High Rate Areas

COLORADO  
Entire State  
CONNECTICUT  
Entire State  
DELAWARE  
Wilmington  
FLORIDA  
Entire State  
GEORGIA  
Entire State  
HAWAII  
All Islands  
IDAHO  
Boise  
Coeur d' Alene  
ILLINOIS  
Chicago  
including Cook County and DuPage County  
Springfield  
INDIANA  
Indianapolis  
IOWA  
Des Moines  
KANSAS  
Kansas City  
Topeka  
LOUISIANA  
Baton Rouge  
New Orleans  
MAINE  
Entire State  
MARYLAND  
Entire State  
MASSACHUSETTS  
Entire State  
MICHIGAN  
Detroit  
MINNESOTA  
Minneapolis  
St. Paul  
MISSISSIPPI  
Biloxi  
MISSOURI  
Kansas City  
St. Louis  
NEBRASKA  
Omaha  
NEVADA  
Lake Tahoe  
Las Vegas  
Reno  
NEW HAMPSHIRE  
Entire State

V. ATTACHMENTS (con't)

High Rate Areas

NEW JERSEY

Entire State

NEW MEXICO

Albuquerque

Santa Fe

NEW YORK

Entire State

NORTH CAROLINA

Charlotte

Raleigh

OKLAHOMA

Oklahoma City

Tulsa

OHIO

Akron

Cincinnati

Cleveland

Columbus

OREGON

Portland

PENNSYLVANIA

Entire State

RHODE ISLAND

Entire State

SOUTH CAROLINA

Charleston

Columbia

Hilton Head

Myrtle Beach

SOUTH DAKOTA

Rapid City

TENNESSEE

Gatlinburg/Pigeon Forge

Knoxville

Memphis

Nashville

TEXAS

Entire State

UTAH

Salt Lake City

VERMONT

Burlington

VIRGINIA

Richmond

Roanoke

WASHINGTON

Entire State

WASHINGTON D.C.

including the cities of Alexandria, Falls Church of  
Arlington, Loudoun, and Fairfax in Virginia; and the  
counties of Montgomery and Prince George in  
Maryland

High Rate Areas

- WISCONSIN
  - Madison
  - Milwaukee
- WYOMING
  - Jackson Hole
- OTHER
  - All U.S. Possessions
  - Canada (including all provinces)
  - All Foreign Destinations

Kentucky State Parks

<u>Park</u>	<u>Location</u>
Barren River State Resort Park	Lucas
Buckhorn Lake State Resort Park	Buckhorn
Carter Caves State Resort Park	Olive Hill
Cumberland Falls State Resort Park	Corbin
General Butler State Resort Park	Carrollton
Greenbo Lake State Resort Park	Greenup
Kenlake State Resort Park	Hardin
Kentucky Dam State Resort Park	Gilbertsville
Lake Barkley State Resort Park	Cadiz
Lake Cumberland State Resort Park	Jamestown
Natural Bridge State Resort Park	Slade
Pennyrile Forest State Resort Park	Dawson Springs

<b>Mileage Rate History</b>		
<b>Began</b>	<b>Through</b>	<b>Rate per Mile</b>
July 1, 2008	September 30, 2008	Next Scheduled Review
April 1, 2008	June 30, 2008	\$ 0.45
January 1, 2008	March 31, 2008	\$ 0.43
October 1, 2007	December 31, 2007	\$ 0.43
July 1, 2007	September 30, 2007	\$ 0.44
April 1, 2007	June 30, 2007	\$ 0.41
January 1, 2007	March 31, 2007	\$ 0.40
October 1, 2006	December 31, 2006	\$ 0.41
July 1, 2006	September 30, 2006	\$ 0.43
April 1, 2006	June 30, 2006	\$ 0.41