

[illegible]

**Notes:**  
Travel expenses include, but are not limited to accommodations, transportation and incidentals  
Professional development expenses include, but are not limited to course registration fees  
Business purpose of an expense include, but are not limited to: conferences, meetings, municipal events, professional development  
Alcohol cannot be expensed by an individual to a municipality  
**\*Municipalities are required by the MGA to report travel, meals and professional development expenses. Municipalities may choose to report other expenses.**