# 412 EXPENSE REIMBURSEMENT

## I. PURPOSE

The purpose of this policy is to control school district business expenses by identifying those expenses that involve initial payment by an employee and qualify for reimbursement from the school district, and to specify the manner by which the school board member, employee, or board appointed agent seeks reimbursement.

## II. SCOPE

This policy applies to all school board members, employees, and board appointed agents.

## III. DEFINITIONS

"Authorizing Administrator," means the individual with the authority and accountability for the budget which is funding and approving the expense.

## IV. AUTHORIZATION

All school district business expenses to be reimbursed must be approved by the authorizing administrator. Such expenses to be reimbursed may include transportation, meals, lodging, registration fees, required materials, parking fees, tips, and other reasonable and necessary school district business-related expenses.

## V. REIMBURSEMENT

A. Requests for reimbursement must be itemized on the official school district form and are to be submitted to the designated administrator. Detailed itemized receipts for lodging, commercial transportation, registration, and other reasonable and necessary expenses must be attached to the reimbursement form.

B. Personal automobile travel shall be reimbursed at the standard mileage rates set by the Internal Revenue Service. Commercial transportation shall reflect economy fares and shall be reimbursed only for the actual cost of the trip.

## VI. AIRLINE TRAVEL CREDIT

A. Employees utilizing school district funds to pay for airline travel must be charged on the district provided purchase card. Any credits or other benefits issued by any airline must be accrued to the benefit of the school district rather than the employee.

1. To the extent an airline will not honor a transfer or assignment of credit or benefit from the employee to the school district, the employee shall report receipt of the credit or benefit to the designated administrator within 90 days of receipt of the credit or benefit.

2. Reports of the receipt of an airline credit or benefit shall be made in writing and shall include verification from the airline as to the credit or benefit received. Reimbursement for airline travel expenses will not be made until such documentation is provided.

B. Employees who have existing credits or benefits issued by an airline based upon previously reimbursed airline travel for school district purposes will be required to utilize those credits or benefits toward any subsequent airline travel related to school district purposes, prior to reimbursement for such travel, to the extent permitted and/or feasible.

C. The requirements of this section apply to all airline travel, regardless of where or how the tickets are purchased.

## VII. ESTABLISHMENT OF DIRECTIVES AND GUIDELINES

The superintendent shall develop a schedule of reimbursement rates for school district business expenses, including those expenses requiring advance approval and specific rates of reimbursement. The superintendent shall also develop directives and guidelines to address methods and times for submission of requests for reimbursement.

***Legal References:*** Minn. Stat. § 15.435 (Airline Travel Credit)
Minn. Stat. § 471.665 (Mileage Allowances)
Minn. Op. Atty. Gen. 1035 (Aug. 23, 1999) (Retreat Expenses)
Minn. Op. Atty. Gen. 161b-12 (Aug. 4, 1997) (Transportation Expenses)
Minn. Op. Atty. Gen. 161B-12 (Jan. 24, 1989) (Operating Expenses of Car)

***Cross References:*** Burnsville-Eagan-Savage Policy 214 (Out-of-State Travel by School Board Members.