

## 412 EXPENSE REIMBURSEMENT

## I. PURPOSE

The purpose of this policy is to identify school district business expenses that involve initial payment by an employee, and qualify for reimbursement from the school district, and to specify the manner by which the employee seeks reimbursement.

## II. AUTHORIZATION

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

## III. REIMBURSEMENT

A. Requests for reimbursement must be itemized on the official school district form and are to be submitted to the designated administrator for approval. Original, itemized receipts for necessary expenses must be attached to the reimbursement form. If it is necessary for an employee to make a purchase for the district, and then be reimbursed, the following apply:

1. All purchases must be pre-approved by the employee's supervisor. The supervisor is responsible for assuring that adequate funds are available for the purchase.
2. All expenses must be supported by appropriate back-up and attached to the appropriate school district form.
3. Food and drink purchased while traveling on School District business will be reimbursed up to a maximum of \$15 for day trips and \$30 for overnight/extended trips.
4. Sales tax will not be reimbursed.
5. Alcohol will not be reimbursed.
6. Approved direct purchase reimbursements will be paid through payroll.
7. The purchase for goods and/or services must not exceed the pre-approved amount.
8. Gifts and flowers will not be reimbursed.

B. Automobile travel shall be reimbursed at the current Internal Revenue Service (IRS) standard mileage rate. Commercial transportation shall reflect economy fares and shall be reimbursed only for actual cost of the trip.

C. Standard mileages between buildings (one way):

	Elementary	Secondary	Silo	St. John's
<u>Elementary</u>		0.5	3	0.5
<u>Secondary/District Office</u>	0.5		2	0.25

- D. If it is absolutely necessary for an employee to make a purchase from their personal funds, for whatever reason, the District is not obligated to reimburse the employee. The only document that legally commits the District to pay for purchases is a properly approved Purchase Order issued by the Business Office. Therefore, an employee making a purchase from his/her own funds takes the risk that they will not be reimbursed for the purchase.
- E. If a purchase is in direct conflict with the policies or procedures of the Lewiston-Altura School District, the expenditure will be disallowed.

#### IV. AIRLINE TRAVEL CREDIT

- A. Employees utilizing school district funds to pay for airline travel are required to ensure that any credits or other benefits issued by any airlines accrue 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.

#### V. ESTABLISHMENT OF DIRECTIVES AND GUIDELINES

The Business Office shall develop directives and guidelines to address methods and times for submission of requests for reimbursement and review these with staff at the beginning of each school year.

Adopted:	January 24, 2000
Revised:	November 9, 2009
Revised:	February 28, 2017
Revised:	January 8, 2018
Revised:	November 12, 2019
Revised:	Draft June 9, 2025

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: MSBA/MASA Model Policy 214 (Out-of-State Travel by School Board Members)