

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, tip, 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 Business Office. Itemized receipts are required for certain expenses to be reimbursed. These include receipts for parking fees, registration cost, lodging, meals, commercial transportation, and other reasonable and necessary expenses incurred while performing the duties for the school. Costs for bus, taxi or mileage do not require a receipt, but must be documented on the expense report stating dates as well as to/from destination.
- B. Automobile travel shall be reimbursed at the mileage rate set by the school board. Commercial transportation shall reflect economy fares and shall be reimbursed only for the actual cost of the trip.
- C. Meals shall be reimbursed up to the actual amount paid for meals including tax and gratuities, when on approved travel, but shall not exceed the reimbursement rate established by the district including tax and gratuities. Any exceptions to the meal allowance must be approved by the superintendent. An employee may claim reimbursement for meals under the following circumstances:
 1. Breakfast: providing the employee leaves home before 7:00 am and is away from home residence, or acting as the official school representative to a school district interest, when meetings are held in Perham.
 2. Lunch: providing the employee is on travel status outside the school district boundaries after 11:00 am and is not scheduled to return before 1:00 pm or is acting as the official school representative to a school district interest, when meetings are held in Perham.
 3. Dinner: providing the employee returns home after 7:00 pm or is acting as the official school representative to a school district interest when meetings are held in Perham.
- D. The District shall reimburse an employee the actual cost (not subject o the limits above) for the official breakfast, luncheon, or dinner banquet meeting and the cost of registration

fee as may be required as part of an official function. A receipt shall be attached to the Report of Travel Expenses to document the actual cost of the banquet.

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 airline 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.
- 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 ticket was purchased.

V. ESTABLISHMENT OF DIRECTIVES AND GUIDELINES

The superintendent shall develop a schedule of reimbursement rates for school district business expense, including those expenses required 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: MSBA/MASA Model Policy 214 (Out-of-state Travel by School Board Members).