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, tips, and other reasonable and necessary school district business-related expenses.

III. REIMBURSEMENT RATES

1. It is encouraged that school-owned vehicles will be used when it is reasonable to do so. If a School-owned vehicle is not available and one's private vehicle is used–the reimbursement of actual miles to and from the conference site will be at the current IRS stated rate. Mileage will only be reimbursed for one vehicle unless the size of attendees necessitate more vehicles or a school related activity requires a second vehicle. Mileage must be preapproved by the superintendent if a second vehicle is required.

2. Meals will be reimbursed per workshop day as follows: Breakfast - $10, Lunch - $15, and Dinner - $25. Reimbursement will be based on the cost of meals with a maximum of three receipts per day.

   Tips, alcoholic beverages, "gift" or guest meals are not reimbursable**.** (If the tip is dictated by the restaurant, it will be reimbursed up to the reimbursement amount.). Any alcoholic beverages should be on your own separate receipt.

   Itemized receipts must be provided to verify the expenses (not credit card receipts) unless authorized by the Superintendent.

   Meals will be reimbursed within the school district boundaries when a workshop or meeting is held within the district outside of the normal work day.

   Meals will not be reimbursed the night before (an overnight stay) for meetings the following day unless pre-approved by the site's Staff Development Committee (or applicable supervisor for district-wide staff development) and the Superintendent.

   If meals are included with the meeting/conference, no receipts will be approved.

3. Parking costs are reimbursed for the actual cost – receipts must be provided.

4. Accommodations (motel/hotel) are reimbursed for the actual cost, normally at the double occupancy rate.

   Hotel/motel costs for the night before a conference will be reimbursed if the distance is more than 120 miles from the school.

   Hotel costs the night before a conference within 120 miles from school can be approved at the discretion of the site's Staff Development Committee (or applicable supervisor for district-wide staff development). These requests must be pre-approved by the Superintendent.

   Room movies, personal telephone calls, and room service are not reimbursable.

5. Reimbursement for airline costs, rental cars, airport transfers and other travel related costs will be at the discretion of site team budget limits, and/or past practice. 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.

6. All claims for reimbursement must have an itemized list of all expenditures in order to receive reimbursement unless authorized by the Superintendent.

7. All receipts for prepaid cost and reimbursed cost must be turned into the district within 30 days following the event.

IV. PREPAID COST

The Board of Education recognizes the need for staff to attend meetings and under certain conditions the district shall prepay specific expenses.

1. The district may prepay the following staff development cost within the dollar limits allowed:
   - Workshop registration
   - Hotel room
   - Airfare

2. Request for prepaid expenses must be in a timely manner to allow the district office enough time to process these payments with credit card or check. A Repayment Agreement must be signed by the employee stating they will repay the district all prepaid expenses if they do not attend the workshop.

V. 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 tickets are purchased.

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

Adopted: 995
Reviewed: 2008, 4/2023. 9/21/26
Approved by Board: 3/16/09,7/17/17,11/21/22, 4/2023, 10/19/26