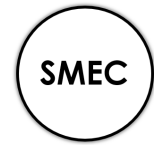


## 412 EXPENSE REIMBURSEMENT

Adopted: June 19, 2018

Revised: November 30, 2022



### I. PURPOSE

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

### II. AUTHORIZATION

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

### III. REIMBURSEMENT

A. Requests for reimbursement must be itemized on the official education district form and are to be submitted to the executive director. 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 to be reimbursed, the following apply:

1. All purchases must be approved by the employee's department lead prior to going to the executive director for final approval. The department lead and executive director are responsible for assuring that adequate funds are available for purchase.
2. All expenses must be supported by documentation attached to the education district form.
3. Food and drink purchased while traveling on education district business will be reimbursed up to a maximum of \$40 per day.
4. Alcohol will not be reimbursed.
5. Sales tax will not be reimbursed on items the education district is sales-tax exempt from.
6. Approved direct purchase reimbursements will be paid through payroll.
7. The purchase of 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 standard mileage rate for business travel as set by the Internal Revenue Service (IRS). Commercial transportation shall reflect economy fares and shall be reimbursed only for the actual cost of the trip.

1. Employees must submit the required mileage reimbursement form as provided by the Business Office in order to be fully reimbursed for travel.
2. Standard mileages within the education district:

<b>FROM</b>	<b>TO</b>	<b>MILES</b>
ALDEN	GLENVILLE-EMMONS	19
ALDEN	LYLE	39
ALDEN	ROSE CREEK	45
ALDEN	ADAMS	52
ALDEN	LEROY	63
ALDEN	KINGSLAND	65
ALDEN	GRAND MEADOW	56
ALDEN	SMEC ED CENTER	38
GLENVILLE-EMMONS	ROSE CREEK	28
GLENVILLE-EMMONS	LYLE	20
GLENVILLE-EMMONS	LEROY	42
GLENVILLE-EMMONS	KINGSLAND	54
GLENVILLE-EMMONS	ADAMS	35
GLENVILLE-EMMONS	GRAND MEADOW	45
GLENVILLE-EMMONS	SMEC ED CENTER	28
GRAND MEADOW	KINGSLAND	9
GRAND MEADOW	ADAMS	18
GRAND MEADOW	LYLE	32
GRAND MEADOW	LEROY	16
GRAND MEADOW	ROSE CREEK	22
GRAND MEADOW	SMEC ED CENTER	17
KINGSLAND	LEROY	20
KINGSLAND	LYLE	41
KINGSLAND	WYKOFF	8
KINGSLAND	ADAMS	27
KINGSLAND	ROSE CREEK	32
KINGSLAND	SMEC ED CENTER	26
LEROY	ADAMS	12
LEROY	ROSE CREEK	18
LEROY	LYLE	23
LEROY	SMEC ED CENTER	24
LEROY	PRESTON	36
LEROY	HARMONY	28
LYLE	ROSE CREEK	13
LYLE	ADAMS	16
LYLE	SMEC ED CENTER	15
PRESTON	HARMONY	11
ROSE CREEK	ADAMS	7
ROSE CREEK	SMEC ED CENTER	6

- C. If it is necessary for an employee to make a purchase from their personal funds, for whatever reason, the education district is not obligated to reimburse the employee. A purchase order issued by the Business Office and approved by the executive director is the only document that commits the education district to making purchases or reimbursement. An employee making a purchase from his/her own funds takes the risk that they will not be reimbursed for the purchase.
- D. If a purchase is in direct conflict with the policies or procedures of the education

district, the expenditure will not be allowed.

#### **IV. AIRLINE TRAVEL CREDIT**

- A. Employees utilizing education 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 education 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 education 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 education district purposes will be required to utilize those credits or benefits toward any subsequent airline travel related to education 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.

#### **V. ESTABLISHMENT OF DIRECTIVES AND GUIDELINES**

The Business Office and executive director shall develop a schedule of reimbursement rates for education district business expenses, including those expenses requiring advance approval and specific rates of reimbursement. The Business Office and executive director 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)  
SMEC Organizational Chart