

Noninstructional Operations and Business Services

Expense Reimbursement

I. Purpose

This policy identifies school district business expenses that involve initial payment by an employee and that qualify for reimbursement from the district.

II. General Statement of Policy

The school district will implement an expense reimbursement system that meets state statutes, the directives of the Minnesota Department of Education and the district auditor, and business best practices.

III. Use of the Employee Expense Reimbursement System

- A. The employee expense reimbursement system is not to be used as an alternative to the normal district purchasing process. Employee expense claims may be denied if it is determined that the purchase should have been handled through the normal procurement process.

Exceptions to the normal procurement process include:

1. Low-priced items for which the use of a purchase order is not practical.
2. Emergency purchases for which the normal purchasing process is not timely.
3. Items of limited availability or sale items.

- B. The employee will not be reimbursed for sales tax incurred because of the district's tax-exempt status.

- C. Employee expense claims will be denied if inadequate documentation is submitted with the claim or if the claim is not submitted within two months of the date of occurrence. If a claim is denied, the expenditure becomes the personal responsibility of the employee.

IV. Approval of Travel Convention or Conference Expenses (Preapproval Required)

- A. All out-of-state travel or any in-state travel that involves lodging and/or meals must be approved in advance using the travel, convention, or conference application form (Appendix II). The form must be signed and dated by the employee's supervisor prior to the travel dates to qualify for reimbursement.

B. The school board will approve meal reimbursement rates (Appendix III) for employees. When a meal is included in the registration of an event or is paid by another source, reimbursement for that meal is not permitted. The cost of alcoholic beverages is not reimbursed by the district.

C. The following expenses may be reimbursed:

1. Ground transportation and other incidental expenses incurred while traveling on behalf of the district.
2. Commercial lodging, not to exceed the single-room rate.
3. Commercial transportation, not to exceed coach air rate. If a personal vehicle is driven in lieu of commercial air transportation, employees will be reimbursed the actual costs incurred, not to exceed coach air rate.

V. Approved Mileage Reimbursement

- A. Mileage to and from district-related functions and between buildings of the district is paid to employees at the current Internal Revenue Service rate, in accordance with current master agreements with employee groups.
- B. Current Internal Revenue Service rules determine the allowable mileage that is reimbursed. For example, mileage is allowed from the employee's work site to a staff development conference and back to the employee's work site, but not from the employee's home to the staff development conference and back home. Mileage is not paid if the total mileage driven is less than the employee's regular commute distance.
- C. Mileage reimbursement claims must be submitted within two months of the date of travel.
- D. Mileage from district distance chart or google map documentation of the most efficient route must be provided.

VI. Sales Tax

- A. The district is exempt from paying Minnesota sales tax on most items. To avoid paying sales tax, a purchase order or procurement card should be used.
- B. Sales tax will only be reimbursed for items not exempt from state tax per the Minnesota Department of Revenue (e.g., meals, lodging and sales tax paid to states other than Minnesota).

VII. Claiming Reimbursement

- A. Reimbursement claims must be submitted on an employee expense report form (Appendix I) which is signed by the employee, the employee's supervisor and the administrator responsible for the expenditure code being charged.

- B. Proof of purchase such as an original, itemized receipt must be included. The receipt/proof of purchase must be dated within two months of the date of submission. If the cash register/credit card receipt does not clearly indicate the vendor name, the purchase date, the method of payment, and the item purchased; a vendor receipt containing those items must be obtained by the employee. Copies of receipts are not acceptable.
- C. The purchase must be clearly documented, including the public purpose fulfilled, its use, and location within the district.
- D. Claims for meal reimbursement for persons other than the employee must include the name of the person or people for whom the meal is purchased and the subject of the meeting or event. When data privacy is a concern, the employee may state that on the claim form, provided documentation is available for audit purposes.
- E. Expenses incurred by a spouse or personal guest are not reimbursable expenses.
- F. The supervisor who signs the employee expense report form must ensure proper proof of purchase and documentation and that a public purpose was fulfilled by the purchase.
- G. The business services department is responsible for ensuring that the reimbursement report is properly completed and that the proper supervisory signature is on the report.
- H. If the business services department determines that a public purpose was not met by the employee expense, the claim will be denied and the expenditure becomes the responsibility of the employee.

Cross Reference:
Policy 707 (Purchasing)

INDEPENDENT SCHOOL DISTRICT 273
Edina, Minnesota

Policy
adopted: 10/25/10
Amended: 03/12/12
Revised: 09/22/14
Reviewed: 02/27/17
Revised: 08/08/22

Appendix I to Policy 708
 Independent School District 273
EMPLOYEE EXPENSE REPORT

	<u>Description of Activity</u>	<u>Travel</u>		<u>Meals</u>			<u>Lodging</u>	<u>Other Expense</u>	
Date	Workshop, classroom supplies, professional meeting, etc.	Complete mileage log and attach		Itemized receipts needed			Itemized receipts needed	Airfare, auto rental, taxi, supplies Description Amount	
Totals	Enter on this line and in Summary			\$	\$	\$	\$		\$

<p>Name _____ Employee # _____ (Please print)</p> <p>I hereby certify that these expenses are true, correct, pursuant to school district policies and procedures and that no other payment or reimbursement will be or has been received for these expenses.</p> <p>Employee Signature _____ Date _____</p> <hr/> <p>SUPERVISOR APPROVAL:</p> <p>I hereby certify that the expenses covered by this claim have been incurred and are true, correct and pursuant to school district policies and procedures. Payment is recommended.</p> <p>Signature _____ Title _____ Date _____</p> <hr/> <p>DISTRICT OFFICE OR OTHER APPROVAL</p> <p>Signature _____ Title _____ Date _____</p> <hr/> <p>BUSINESS SERVICES APPROVAL</p> <p>Signature _____ Title _____ Date _____</p> <hr/>	<p>Other Expense \$ _____</p> <p>Lodging..... \$ _____</p> <p>Meals \$ _____</p> <p>Mileage (From Log) _____ x _____ IRS Rate \$ _____</p> <p>TOTAL \$ _____</p> <p>Less District Advance Check # _____ (\$ _____)</p> <p>Due Employee \$ _____</p> <p>Due District (Attach remittance) (\$ _____)</p> <p style="text-align: center;">ACCOUNT CODING</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">FUND</th> <th style="width: 10%;">ORG</th> <th style="width: 10%;">PRG</th> <th style="width: 10%;">FIN</th> <th style="width: 10%;">CRS</th> <th style="width: 10%;">OBJ</th> <th style="width: 10%;">Amount</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	FUND	ORG	PRG	FIN	CRS	OBJ	Amount														
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Appendix II to Policy 708
EDINA PUBLIC SCHOOLS
5701 NORMANDALE ROAD
EDINA, MN 55424

Complete Part I of this application for workshops, institutes, conferences, conventions, or any out-of-state travel, etc. If there are expenses for which you are to be reimbursed by the school district, you must also complete Part II. Submit the application to your supervisor (principal, asst. supt., director of business, or the superintendent).

TRAVEL, CONVENTION OR CONFERENCE APPLICATION FORM

Part I. APPLICATION

Name of applicant _____ Building _____ Date _____

Name of convention or conference _____

Location _____ Dates _____ to _____

Sponsoring organization _____

Are you a member of this organization? Yes _____ No _____

Reasons for attending this convention or conference:

- _____ Curriculum cycle or year of implementation
- _____ Program participant
- _____ Professional growth
- _____ Other _____

What conventions or conferences have you attended in the past three years at school district expense?

Please suggest ways in which you would be willing to share with your professional colleagues the information and ideas you will acquire at this convention or conference. _____

PART II. EXPENSES

List any dates, if any, for which a substitute would be needed: _____

Estimated expenses:

- Substitute teacher _____ (_____ days @ \$ _____ per day)
- Travel* _____
- Meals _____
- Hotel _____ (_____ nights @ \$ _____ per night)
- Other _____
- Registration _____
- Total \$ _____ (excluding sub costs)

Expenditure Code _____

PART III. ACTION

Approved _____ Date _____

Denied _____ Reason _____

Signature of Supervisor _____

Signature of Program manager _____ (required if program funds are involved)

Travel expenses will not be reimbursed to an employee unless a pre-approved copy of this form is attached to the reimbursement request.

* 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.

Appendix III to Policy 708

MEAL REIMBURSEMENT RATES FOR EMPLOYEES

Approved meal reimbursement rates for employees, including service tips, will not exceed:

- Daily meal reimbursement amount: \$60/day
- Partial day reimbursement amount:

Breakfast	\$15.00
Lunch	\$15.00
Dinner	\$25.00
Incidental	\$ 5.00

Incidental expenses include communication, laundry, cleaning and pressing of clothing expenses incurred during the travel and for the purpose of the business meeting, conference or event.

When a meal is included in the registration of an event or is paid by another source, reimbursement for that meal is not permitted. Reimbursement for alcoholic beverages is not allowed.

Established: 10/25/10
Reviewed: 03/12/12
Revised: 09/22/14
Revised: 02/27/17
Revised: 08/08/22