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412 EXPENSE REIMBURSEMENT

[Note: School districts are required by statute to have a policy addressing these issues.]

I. PURPOSE

The purpose of this policy is to identify Pillager 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 Pillager 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

- A. Requests for reimbursement must be itemized on the official school district form and are to be submitted to the designated administrator. Receipts for lodging, commercial transportation, registration and other reasonable and necessary expenses must be attached to the reimbursement form.
- B. Automobile travel shall be reimbursed at the current IRS mileage rate as set by the school board. Commercial transportation shall reflect economy fares and shall be reimbursed only for actual cost of the trip.

IV. AIRLINE TRAVEL CLUB

- 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.

V. 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.

VI. School District Payment of Student and Advisor/Teacher Travel

- A. The School District is responsible for advisor /teacher expenses at the sectional and state level competitive events that are MSHSL, Co-curricular, or have a school paid advisor/teacher position. School transportation expenses for any school sponsored functions are the responsibility of the school district.
- B. Student expenses, such as meals and lodging are the responsibility of the student and/or the group. Once a student or group qualifies for a MSHSL State Tournament Event (Fine Arts or Athletics) where reimbursement is made, the district is responsible for travel and lodging. Meals will be reimbursed at the current rate set by the district policy for travel for participants and advisors/coaches.
- C. The school district is not responsible for student expenses relating to attending a national competition or event. The district will provide transportation to and from the airport. The district will cover expenses for paid advisors/teachers based upon the current district reimbursable rate to include lodging and airline travel. Meals will be reimbursed at the current rate set by the district policy for travel for advisors/coaches.

Legal References: Minn. Stat. § 15.435 (Airline Travel Credit)
 Minn. Stat. § 471.665 (Mileage Allowances)
 Minn. Op. Atty. Gen. No. 1035 (August 23, 1999) (Retreat Expenses)
 Minn. Op. Atty. Gen. No. 161b-12 (August 4, 1997) (Transportation Expenses)
 Minn. Op. Atty. Gen. No. 161B-12 (January 24, 1989) (Operating Expenses of Car)

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