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MSBA/MASA Model Policy 412
Orig. 1995
Rev. 2024

412 EXPENSE REIMBURSEMENT

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

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 supervising administrator or designated staff. Such expenses to be reimbursed may include transportation, meals, lodging, registration fees, required materials, parking fees, tips, and other reasonable and necessary education district business-related expenses.

III. REIMBURSEMENT

- A. Requests for reimbursement must be entered into SmartER and submitted monthly. Receipts for lodging, commercial transportation, registration, and other reasonable and necessary expenses need to be uploaded into the SmartER claim.
- B. Automobile travel shall be reimbursed at the mileage rate set by the governing board (Standard IRS Mileage Rate) Commercial transportation shall reflect economy fares and shall be reimbursed only for the actual cost of the trip. Mileage claimed shall be supported by the Freshwater Ed District mileage chart or with route documentation attached to the claim.

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 superintendent shall develop a schedule of reimbursement rates for education 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.

Mileage and Expense Claims are due the first Friday after month of claims and will be approved by designated administrator by the second (2nd) Friday of the month. Employee will be reimbursed for the approved claims the last payroll of the month with the exception of the month of June.

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 Governing Board Members).