

## **734 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. 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.

### **III. 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 including tips, lodging, registration fees, required materials, parking fees and other reasonable and necessary school district business-related expenses.

### **IV. REIMBURSEMENT, GENERAL**

- A. Prior approval must be granted by the supervising administrator, prior to the actual expense occurring.
- B. 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.
- C. The person making a request must recognize that Alexandria Public Schools are tax exempt and will not reimburse for sales tax incurred.
- D. Automobile travel shall be reimbursed at the mileage rate set by the school board. Commercial transportation shall reflect economy fares and shall be reimbursed only for the actual cost of the trip.

### **V. REIMBURSEMENT, TRAVEL**

A. General Procedures

1. Travel reimbursement is available to staff and those individuals authorized by the administration to be compensated for mileage or other travel costs in the conduct of school district business.
2. Prior approval must be granted in writing by the individual's supervising administrator prior to the actual incurring of expenses and shall be subject to funds allocated for these purposes in the budget.
3. Each claim for expenses for travel shall be certified by the claimant's signature that the expense is just and correct and that no part has been paid by the District.
4. Travel advances will be authorized by the superintendent. Such advances will be based on an estimation of reasonable and prudent costs. If actual expenses amount to less than the amount advanced to the claimant, the claimant will refund the difference immediately after the trip is completed.
5. Receipts will be required for the following expenses: receipts for parking in a lot, taxi, registration costs, hotel/motel accommodations, car rental and incidental supply costs incurred while performing the duties for the school.
6. All expense reports to be reimbursed should be submitted with receipts attached, to the district office by the first working day of the month following the travel. Such reports will be signed and dated by the supervisor prior to submission to the business office.

B. Insurance

When on school business, it shall be the responsibility of the employee to immediately notify his/her supervisor of an accident involving an employee, regardless of whether a district-owned vehicle is used.

C. Use of District-Owned Vehicles

In the event a district-owned vehicle is used, a mileage log is provided in each vehicle and must be completed by the vehicle operator for each use. It is the responsibility of the person to whom the vehicle is assigned to maintain the interior of the vehicle in a respectable manner. Report any and all vehicle malfunctions immediately after use to the office from which the vehicle was secured.

D. Use of Privately-Owned Vehicles

The district will reimburse district personnel for use of their personal vehicle at the established district rate. The use of a privately-owned vehicle shall be approved in advance by the supervising administrator.

The district will reimburse district personnel at the current IRS business mileage rate for approved mileage claims.

E. Meals and Lodging

District employees shall claim reimbursement for the amount actually paid for meals, when on approved travel, but shall not exceed the reimbursement rate established by the district including tax and gratuities. Meal and lodging expense must be reasonable taking into account the location and the purpose of travel.

An employee on travel status between the employee's work station and a field assignment may claim reimbursement for meals under the following circumstances.

(a) Breakfast: providing the employee leaves home before 7:00 a.m. and is away from residence.

(b) Noon Meal: employee may be reimbursed for noon meals, if the employee is on travel status outside the school district boundaries after 11:00 a.m. and not scheduled to return before 1:00 p.m. in the afternoon or acting as the official school representative to a school district interest, when meetings are held within school district boundaries.

(c) Dinner: providing such employee returns home after 7:00 p.m.

(d) Meals: In-state daily and out-state daily maximums will be established by the school board. **Meals reimbursed for non-overnight travel are considered taxable income. Meals reimbursed for overnight travel are considered non-taxable.**

The district shall reimburse an employee for official breakfast, luncheon or dinner or banquet meeting and the cost of registration fees as may be required as part of an official function.

F. Hotel Lodging

District personnel shall submit a request for travel reimbursement for the costs of hotel and motel accommodations. Choice of accommodations should be made in good judgment in regard to what is reasonable and consistent with what facilities are available. Receipts are required for claim to be reimbursed. If the employee's spouse attends the meeting, the employee will be reimbursed for single occupancy.

## **VI. 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.

### **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:**

Policy 214 (Out-of-State Travel by School Board Members)

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