

Adopted: 7/25/00

Revised: 4/26/11, 11/23/21, 3/25/25

412 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. 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, lodging, registration fees, required materials, parking fees, tips and other reasonable and necessary school district business-related expenses.

III. REIMBURSEMENT

School District personnel or persons representing the school district who use their personal vehicle to travel to a destination out of the school district or within the district and have the prior approval of the Executive Director, business manager, or immediate supervisor, will be reimbursed at the present federal IRS mileage rate.

School personnel or representatives of the school district who, with the advanced approval of the Executive Director or the Executive Director's designee who are on school business out of the cooperative district may receive reimbursement as indicated in the administrative procedure for expense reimbursement. Personnel are asked to verify the actual expenses.

Lodging will be reimbursed only when an employee submits a copy of the hotel/motel/dormitory/inn statement. If the employee did share a room, the single rate must be marked on the statement. Other reasonable expenses connected with the travel of school personnel while conducting school district business shall be reimbursed.

Lodging within a 60 mile radius of the school district is not normally reimbursed. Only when compelling circumstances exist and with the advanced approval of the Executive Director will exceptions be permitted.

The cost of registration fees or admissions will be reimbursed when receipts are submitted for verification.

Commercial transportation shall reflect economy fares and shall be reimbursed only for the actual cost of the trip.

IV. 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.

V. ESTABLISHMENT OF DIRECTIVES AND GUIDELINES

The Executive Director shall develop a schedule of reimbursement rates for school district business expenses, including those expenses requiring advance approval and specific rates of reimbursement. The 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: Policy 214 (Out-of-State Travel by School Board Members).