



## EXPENSE REIMBURSEMENT

POLICY:	412
ADOPTED:	04/16/01
REVISED:	03/13/23

### 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 or manager of the corresponding budget for the expense. 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 and submitted through the online process to the designated administrator or budget manager. Receipts for lodging, commercial transportation, registration and other reasonable and necessary expenses must be attached to the reimbursement form or online submission. Receipts must be itemized, showing what was purchased and the cost of each item. Reimbursement requests must follow business office procedures, including allowable timelines, limitations, and documentation requirements. Failure to follow requirements and procedures may result in the denial of reimbursement.
- B. Automobile travel shall be reimbursed at the mileage at the allowable federal rate at the date of travel. Commercial transportation shall reflect economy fares and shall be reimbursed only for the actual cost of the trip.
- C. School district employees may purchase with prior approval and be reimbursed on approved expenses on behalf of the school district, program, or department.
- D. Any school district employee who makes an approved purchase on behalf of the district, whether reimbursed or directly paid for by the district, may not utilize purchasing expense rebates, gift cards, free items or services, future discounts, additional perks, or financial gain for personal use of any kind. Employees shall not personally benefit from district purchases. This may result in a conflict of interest.
- E. A conflict of interest arises when a district employee is in a position to influence a business, research, or other decisions of the district in relationship to an

outside organization in ways that could lead directly or indirectly to financial gain for the employee or the family of the employee, or give improper advantage to others to the detriment of the district.

#### **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 from 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 shall apply to all airline travel, regardless of where or how the tickets are purchased.

#### **V. Establishment of Directives and Guidelines**

- A. The superintendent or designee 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 or designee 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. 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  
Expense Reimbursement Procedures available on the district website