

## **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 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 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.

### **IV. 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.

- Expenses may be approved when incurred in line with budgetary allocations for the specific type of expense with approval given by the Administrator.
- Employees who are accompanied by their spouse to school approved meetings are permitted to claim the full single occupancy costs for the hotel or motel rooms.
- When a group of employees are traveling to the same meeting, it is expected that a best effort will be made to pool their transportation and to keep the number of vehicles traveling to a minimum.
- All employees expense vouchers must be approved either by the Superintendent or by the administrator or supervisor he/she has designated and in any other manner required by the administration.
- Allowable expenses could include a tip or gratuity up to 15% for reimbursement to employees as a reasonable or necessary business related expense.
- District has an established maximum limit for meal reimbursement each day.

**Legal References:** 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:**

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