

MINNETONKA PUBLIC SCHOOLS

POLICY #412: EMPLOYEE EXPENSE REIMBURSEMENT

I. PURPOSE

The purpose of this policy is to set forth the conditions under which the Minnetonka Independent School District #276 will reimburse certain employee business expenses. This policy applies to all District employees unless modified by an individual employment contract approved by the School Board.

All out-of-state travel or any in-state travel that involves lodging shall be approved in advance by the employee's supervisor using the Leave Request/Release Time Form.

II. AUTHORIZATION

The District will reimburse employees only for actual expenses that are **both** directly related to the performance of the employee's job responsibilities **and** approved by the Superintendent or designee. 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 District forms and are to be submitted to the Superintendent, or designee. Receipts for lodging, commercial transportation, program 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 related to the approved travel.

IV. ESTABLISHMENT OF DIRECTIVES AND GUIDELINES

The School Board shall adopt a schedule of reimbursement rates for District business expenses, including those expenses requiring advance approval and specific rates of reimbursement. The Superintendent, or designee, shall develop directives and guidelines to address methods and times for submission of requests for reimbursement.

V. RESPONSIBILITY

- A. Responsibility for compliance with this policy is three-fold:

1. The employee submitting the request for reimbursement is responsible for assuring that a public purpose was fulfilled and for providing adequate documentation as required in this procedure.
 2. The supervisor who signs the reimbursement request is responsible for assuring that a public purpose was accomplished by the employee making the expenditure, that proper documentation is in place, and that District purchasing procedures could not have been reasonably used to make the expenditure.
 3. Designated Business Office officials are responsible for assuring that the reimbursement form is properly completed and that the proper supervisory signature is in place on the form.
- B. If the Superintendent, or designee, or the School Board determines that a public purpose was not met by the incurring of the employee expense, the claim will be denied and the expenditure shall become the responsibility of the employee.
- C. The District will not reimburse an employee to the extent an expense is beyond the reasonable needs of fulfilling the business purpose of the occasion.
- D. A supervisor who gives advance approval of an employee business expense may impose particular conditions on the expense including, but not limited to, the maximum amount approved for reimbursement.
- E. In no event will the District reimburse an employee for the cost of any alcoholic beverages, entertainment expenses or expenses for a spouse, companion or child while the employee is on District travel status. The District also will not reimburse any employee for costs that the District cannot pay or bear under applicable law. This would include expenses such as laundry, movies, personal phone calls, and snacks.
- F. Expenditures for which reimbursement to an employee is permitted:
1. Approved mileage to and from District-related functions and between buildings of the District. Mileage shall be paid to employees at the current Internal Revenue rate. Current Internal Revenue rules determine the allowable mileage that is reimbursed. Mileage is allowed from the employee's work site to a staff development conference and back to the employee's work site, but not from the employee's home to the staff development conference and back home. Mileage is not paid if the total mileage drive is less than the employees regular commute distance from home to work.
 2. Meals, plus tips, not in excess of \$50 per day. When a meal is included in the registration of an event, or is paid for by another source, reimbursement for that meal is not permitted. A receipt is required for any meal costing in excess of \$10.
 3. Approved ground transportation and other allowable incidental expenses incurred while traveling on behalf of the District. Use of the least expensive form of ground transportation is encouraged. Exceptions are permitted when circumstances such as location, distance, or presentation materials dictate use of a taxi or car rental.

4. Commercial lodging not to exceed the single room rate, unless two employees use the same room.
5. Expenditures incurred for internet hook-up will be reimbursed only when incurred for school business and only when approved in advance by the supervising administrator.
6. Commercial transportation not to exceed "coach" air rate. If a personal vehicle is driven in lieu of commercial air transportation, employees will be reimbursed the actual costs incurred not to exceed "coach" air fare.
7. Travel Advance: The District is authorized to prepay employees for meeting or travel expenses. Such an advance is limited to the anticipated registration, transportation and lodging expenses. Each request must be approved by the Superintendent, or designee, and must be supported by receipts following the approved travel.
8. Low-priced items costing \$100 or less not practical to purchase using a District purchase order.
9. Emergency purchases for which the normal purchasing process is not timely.

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)
Minn. Op. Atty. Gen. No. 161B-12 (January 24, 1989) (Operating Expenses of Car)

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