

**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 pre-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 within the framework of the School Board adopted budgets.

**III. REIMBURSEMENT**

Requests for reimbursement must be itemized on the official school district form and are to be submitted to the designated administrator. Itemized receipts for lodging, commercial transportation, registration, and other reasonable and necessary expenses must be attached to the reimbursement form.

**IV. AUTOMOBILE TRAVEL**

Automobile travel shall be reimbursed at the IRS mileage rate. Commercial transportation shall reflect economy fares and shall be reimbursed only for the actual cost of the trip.

Travel within the district shall be reimbursed roundtrip from a designated home base. The administration shall designate the home base location. The home base concept will also apply to agencies which the district hosts.

**V. 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.

## **VI. EMPLOYEE-OWNED CELL PHONE**

Employees that are required to have a cellular device to perform certain job responsibilities may choose to use their own cell phone and receive a reimbursement for such use. See Cell Phone Procedure for qualifications and eligibility requirements.

In accordance with state and federal privacy laws, encryption or password protection should be used to safeguard student information stored on cellular devices, whether district-owned or employee-owned.

## **VII. 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.

**Source:** Cambridge-Isanti Schools

**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)  
Policy 701.2 (Purchasing Policy)

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