

Adopted: 06/18/2015

Revised: \_\_\_\_\_

Policy 611  
Orig. 2015  
Rev.

## **611 EXPENSE AND REIMBURSEMENT FOR BOARD AND EMPLOYEES**

### **1. PURPOSE**

School board members and employees participate in school-related activities that enhance their ability to serve students. Therefore, certain expenses of board members and employees may be reimbursed by Aurora Charter School upon proper request. Reimbursement of expenses for public employees is governed by state and federal law as well as school board policy. The purpose of this policy is to outline guidelines for employees to apply for reimbursement for school-related expenses.

### **2. GENERAL STATEMENT OF POLICY**

- 2.1. Aurora Charter School will reimburse school board members and employees only for actual expenses that are directly related to the school board member's or employee's responsibilities related to Aurora Charter School and submitted and approved pursuant to this policy.

### **3. IMPLEMENTATION**

- 3.1. All requests for reimbursement must be approved by the director prior to the purchase, or the employee is not guaranteed reimbursement. Requests must be itemized and include prices, quantities, and item codes when applicable.
- 3.2. Reimbursements can only be requested for legitimate expenses related to the operation of the school. The school reserves the right to deny reimbursements for expenses deemed unnecessary or inappropriate.
- 3.3. All items which have been reimbursed by the school become the property of the school, not the employee.
- 3.4. In order to be reimbursed, an employee must provide a receipt of the item purchased as proof of purchase. Receipts must be received within 60 days of purchase.
- 3.5. Aurora Charter School will not reimburse employees for state sales tax.
  - 3.5.1. Employees will have access to documentation regarding the school's tax-exempt status. This information can be obtained from the Business Administrator.
  - 3.5.2. Using the school's tax-exempt status for personal purchases will be cause for disciplinary action.
- 3.6. Transportation and Parking. Reimbursement of expenses is guided by the following:

- 3.6.1. Automobile mileage at the established rate by the Internal Revenue Service (IRS).
  - 3.6.2. Rental care use must be pre-approved by the designated school official.
  - 3.6.3. Mileage to drive to and from the airport is included in regular mileage reimbursement.
  - 3.6.4. Fees for cab services may be approved as reasonable and necessary.
  - 3.6.5. Parking fees may be reimbursed as reasonable and necessary, with a receipt.
- 3.7. Meals. Reimbursement of expenses is guided by the following:
- 3.7.1. Meals will be reimbursed for events in the Twin Cities area only under the following guidelines:
    - 3.7.1.1. Meal is consumed as part of an authorized meeting;
    - 3.7.1.2. Meal is consumed while supervising an approved student activity; or
    - 3.7.1.3. Meal is consumed directly before or after an event, workshop, or conference that is being held outside the district.
  - 3.7.2. Meals included in a larger event registration are reimbursed under the registered event and not as a meal expense.
  - 3.7.3. Reimbursed amounts will follow Internal Revenue Service (IRS) guidelines and school board policy. All expenses must be reasonable based on the value of an average breakfast, lunch, or dinner in the area.
- 3.8. Airline Travel Credit. Reimbursement of expenses is guided by the following:
- 3.8.1. Airline travel will only be reimbursed at the coach, group, or standard rate.
  - 3.8.2. Ticket purchases must be made by Aurora Charter School unless otherwise approved by the school board or designated representative.
  - 3.8.3. 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.
  - 3.8.4. 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.
  - 3.8.5. 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.
  - 3.8.6. 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.
  - 3.8.7. The requirements of this section apply to all airline travel, regardless of where or how the tickets are purchased.
- 3.9. Lodging. Reimbursement of expenses shall be guided by the following:
- 3.9.1. Reservations for lodging must be made by Aurora Charter School as pre-approval and only the actual cost paid, unless otherwise approved by the school board or designated representative.

- 3.9.2. Double rooms should be purchased whenever possible.
- 3.9.3. Lodging in the Twin Cities area is reimbursed only as necessary to supervise students or to participate in an approved school activity or event.

*Legal References*

Minn. Stat. §124D.10 (Charter Schools)

Minn. Stat. §15.435 (Airline Travel Credit)

Minn. Stat. §471.661 (Out-Of-State Travel)

Minn. Stat. §471.665 (Mileage Allowances)