

General Expense Reimbursement Guidelines

I. Use of the Employee Expense Reimbursement System

- A. The employee expense reimbursement system is not to be used as an alternative to the normal district purchasing process. Employee expense claims may be denied if it is determined that the purchase should have been handled through the normal procurement process.

Exceptions to the normal procurement process include:

1. Emergency purchases for which the normal purchasing process is not timely and the expense was unforeseen.
2. Expenses related to approved travel which may include expenses for parking, mileage, admission, meals, and lodging. If approved travel costs are to be pre-paid the employee should utilize the district's Purchasing Card.
3. Expenses related to approved department uniform purchases. (Custodial and Food Service)
4. Expenses related to an approved cell phone plan reimbursement. (See Cell Phone Reimbursement Guidelines)

- B. The employee will not be reimbursed for sales tax incurred because of the district's tax-exempt status. The district does have tax exemption forms available. In order to get the tax exemption forms. The employee will need to reach out to the business office for a tax exemption form.

- C. Employee expense claims will be denied if inadequate documentation is submitted with the claim and/or if the claim is not submitted according to the published timetables. (See Appendix A). If a claim is denied, the expenditure becomes the personal responsibility of the employee. Expense claims must contain itemized detail.

II. Sales Tax

- A. The district is exempt from paying Minnesota sales tax on most items. To avoid paying sales tax, a purchase order or a district Pcard along with an approved sales tax exemption form should be used.
- B. Employees cannot use district sales tax exemption forms when they are personally paying for the expense. For a purchase to be tax-exempt it must be paid for directly by the district.
- C. Sales tax will only be reimbursed for items not exempt from state tax per the Minnesota Department of Revenue.

III. Claiming Reimbursement

- A. Reimbursement claims must be submitted in Skyward. An employee may need to be set up in Skyward to use this function. Contact the Controller in the Business Office to get set up.
- B. Proof of purchase such as an original, itemized receipt must be included. If the cash register/credit card receipt does not clearly indicate the vendor name, the purchase date, the method of payment, and the item(s) purchased; a vendor receipt containing those items must be obtained by the employee.
- C. Receipts should be scanned in as PDF file and must be uploaded to the Skyward Expense Reimbursement record. JPEG, TIFF, and Google documents are not acceptable formats as they are not readable in Skyward.
- D. The purchase information must be clearly documented in the Skyward record, including the public purpose, its use, and location within the district.
- E. Expenses incurred by a spouse or personal guest are not reimbursable expenses.

Mileage Reimbursement Guidelines

- I. Approved Mileage Reimbursement
 - A. Mileage to and from district-related functions and between buildings of the district is paid to the employees at the current Internal Revenue Service rate, in accordance with current master agreements with the employee groups.
 - B. Mileage reimbursement claims must be submitted according to the published timetables. (See Appendix A)
 - C. Travel within the District requires using the Excel Mileage Log. Mileage between buildings is documented in the Teacher contract but is to be used for all staff traveling between buildings. Any mileage reimbursement that includes outside District travel must also include a .pdf copy of a Google map or Mapquest showing at least the one-way mileage. JPEG, TIFF, and Google Documents are not acceptable as they are not readable in Skyward.
 - D. In most instances, mileage should be measured from the building that the employee works in, to the destination. However, if the employee is traveling out of the District and will not be going to work that day, the District pays mileage for the shortest distance between either their home or work. For example, if the employee lives in Eden Prairie and is attending a meeting in Minneapolis and not going to their office, the mileage paid will be based on Eden Prairie to Minneapolis.
 - E. Mileage reimbursement must be submitted at least twice during a fiscal year. For any miles incurred between July and December, mileage reimbursement must be requested by January 15, and for miles incurred between January and June, mileage reimbursement must be requested by July 15. (See Appendix A)

Travel, Convention, or Conference Reimbursement Guidelines

- I. Expenses for Travel to/from a Convention or Conference (Pre-Approval Required)
 - A. All out-of-state travel or any in-state travel that involves lodging and/or meals must be approved in advance by the Director of Finance and Operations.

- B. When a meal is included in the registration of an event or is paid by another source, reimbursement for that meal is not permitted. The cost of alcoholic beverages is not reimbursed by the district.
- C. The following expenses may be reimbursed:
 - 1. Ground transportation and other incidental expenses incurred while traveling on behalf of the district.
 - 2. Commercial lodging, not to exceed the single-room rate.
 - 3. Commercial transportation, not to exceed coach air rate.
 - 4. If a personal vehicle is driven instead of commercial air transportation, employees will be reimbursed using mileage reimbursement, not to exceed the coach air rate.

II. Claiming Reimbursement

- A. Claims for meal reimbursement should only be made by the employee. If several employees are traveling together, one employee can pay for the meal but must include all the other employees' names on the reimbursement.
- B. Expenses incurred by a spouse or personal guest are not reimbursable expenses.

Meal Reimbursement Rates for Employees

Approved meal reimbursement rates for employees, including service tips, will not exceed:

- Daily meal reimbursement amount: \$59/day
- Partial day reimbursement amount:
 - Breakfast: \$11.00
 - Lunch: \$18.00
 - Dinner: \$30.00

Purchase Card Guidelines

I. Guidelines

- A. Any requests for a personal or department Pcard must be made to the Director of Finance and Operations who will decide if one will be issued.
- B. Allowable Pcard purchases will follow district purchasing guidelines.
- C. Prohibitive Pcard purchases consist of alcoholic beverages, tobacco, lottery tickets, cash advances, gift cards/certificates, and all other purchases that do not align with district purchasing guidelines.
- D. It should be considered standard District procedure that sales tax will not be reimbursed through the expense reimbursement process. Additionally, any sales tax incurred through the use of the Purchasing Card program is the responsibility of the user. Employees who check out and use the District Pcard will be provided with a tax-exempt form to use with the vendor. Employees will be responsible for getting any sales tax charged in error to the Pcard refunded.
 - 1. Many vendors will require a Tax-exempt certificate or registration of District 110 as a tax-exempt organization.
 - 2. Sales tax will only be permitted for items not exempt from state tax per Minnesota Department of Revenue.
 - 3. Cardholders are responsible for Sales Tax not aligned to these guidelines.
- E. In the event of misuse of a Pcard or any procedures associated with using the Pcard can result in the employee can be prohibited from using a district Pcard. An internal investigation will also be conducted to find the root cause of such misuse.
- F. Purchase Orders and Pcard receipts with signed approval need to be sent to the Business Office in a timely manner. Generally, purchase paperwork should be submitted within a week of incurring a charge. If paperwork is not received in a timely manner, then Pcard use can be suspended until the paperwork is received. If issues continue with late or missing paperwork, the employee may lose the privilege of using the district's Pcard.

- G. If a Pcard is lost or stolen it should be reported immediately to the Controller and/or the District Business Office.
- H. In the event, the cardholder leaves the district and they have an assigned Pcard it should be returned to the Controller and or District Business Office before their last day.

Cell Phone Reimbursement Guidelines

The district recognizes that cell phones serve a role in effective communication and collaboration. This document provides guidelines for determining who needs a cell phone to perform their duties and the reimbursement rate.

I. Cell Phone Service Reimbursement Qualifications

- A. Employees may qualify for a monthly reimbursement towards the cost of their cell phone service if it is determined by their Supervisor and the Director of Finance and Operations that either;
 - 1. The job requires the employee to be mobile, with direct contact with the school and or department, or
 - 2. The job consistently requires timely and business-critical two-way communications.
- B. Employee's eligibility, based on these requirements, must be documented by their Supervisor and approved by the Director of Finance and Operations. Justification of need must be specific as to why other means of communication provided by the school or department (i.e. office phones, email, etc.) are not adequate to meet the communication requirements of the employee's job. Only one cell phone monthly service reimbursement will be approved for each qualified employee.

II. Authorization

- A. All requests for cell phone service reimbursements must be preapproved by the business office and the employee's principal/supervisor. In addition, any employee receiving a cell

phone service reimbursement needs to provide his/her cell phone number to the district. Request for reimbursement will also need to be matched up with the employee bargaining group if such benefits are afforded per employee agreement.

III. Reimbursement Process

- A. Employees requiring a cell phone to perform their work will be expected to submit a reimbursement request in the Expense Reimbursement Module in Skyward. Currently, the eligible Custodians who are approved for this benefit must submit the required paperwork to the Director of Building and Grounds.
- B. Employees have the choice to submit either monthly, quarterly, semi-annual or annually. (See Appendix A)
- C. For each month the employee is seeking a cell phone service reimbursement, a copy of that month's cell phone summary page will need to be scanned or saved as a .pdf file and uploaded into the Skyward Expense Reimbursement record. The form upload does not need to include the entire cell phone statement. There is generally one page that shows the time period, cell phone number and amount, and name. This information is required to receive a reimbursement.
- D. Currently Custodians are reimbursed up to \$50 per month according to their contract and all other employees are up to \$30 per month.

Appendix A
Reimbursement Deadlines

Cell Phone Service	Mileage	Other (Supplies, Travel, Uniform, etc.)
Can be submitted monthly, quarterly, or annually. Reimbursement for a fiscal year is due no later than July 15 of the following fiscal year.	Can be submitted monthly, quarterly, or semi-annually. January 15 is the deadline for any mileage July-December and July 15 is the deadline for any mileage January-June.	Must be submitted within 30 days of when the expense was incurred unless a department has provided another deadline.

May 2023
Waconia Public Schools
Waconia, MN