Adopted: 04/14/2016

Revised: 6/2020, 2/2024

NASHA SHKOLA POLICY No. 7.3.2
EXPENSE AND REIMBURSEMENT FOR BOARD AND EMPLOYEES

I.   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 Nasha Shkola upon proper request. Reimbursement of expenses for public employees is governed by state and federal law as well as school board policy.

II.   POLICY STATEMENT

Nasha Shkola 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 Nasha Shkola and submitted and approved pursuant to this policy.

III.   IMPLEMENTATION

A. All expenses that are reimbursed must be incurred while attending or participating in school-related functions in the capacity of a school board member or employee.

B. All expenses must be reasonable in light of industry standards.

C. A receipt is required for reimbursement, unless a different arrangement, such as an electronic funds transfer, is approved by a designated school official as directed by the school board.

D. Transportation and Parking. Reimbursement of expenses is guided by the following:

   1. Automobile mileage at the established rate by the Internal Revenue Service (IRS);

   2. Rental care use must be pre-approved by a designated school officials;

   3. Mileage to drive to and from the airport is included in regular mileage reimbursement.

   4. Fees for cab services may be approved as reasonable and necessary.

5. Parking fees may be reimbursed as reasonable and necessary, with a receipt. Parking at an airport shall not exceed five days.

E. Meals. Reimbursement of expenses is guided by the following:

1. Meals will be reimbursed for events in the vicinity of Nasha Shkola (*NOTE TO USER:* for charter schools in the Twin Cities area, the term "vicinity" can be replaced by the term "Twin Cities area") only under the following guidelines:

   a. Meal is consumed as part of an authorized meeting;

   b. Meal is consumed while supervising an approved student activity; or

   c. Meal is consumed directly before or after an event, workshop, or conference that is being held outside of the school district.

2. Meals included in a larger event registration are reimbursed under the registered event and not as a meal expense.

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.

F. Airline Travel. Reimbursement of expenses is guided by the following:

1. Airline travel will only be reimbursed at the coach, group or standard rate.

2. Ticket purchases must be made by the Nasha Shkola, unless otherwise approved by the school board or designated representative.

3. Benefits issued by any airline accrue to the benefit of Nasha Shkola. Board members and employees shall report benefit information as follows:

   a. Contact the Nasha Shkola office, prior to making airline travel arrangements, to set up any benefit plan in the name of school whenever possible.

   b. When requesting reimbursement for personal airline travel expenses, contact the Nasha Shkola office with the airline travel benefit information. Personal airline travel expenses shall not be reimbursed until such benefit information is provided to the school district office.

G. Lodging. Reimbursement of expenses shall be guided by the following:

1. Reservations for lodging must be made by the Nasha Shkola as pre-approval and only the actual cost paid, unless otherwise approved by the school board or designated representative.

2. Double rooms should be purchased whenever possible.

3. Lodging in the vicinity of Nasha Shkola (*NOTE TO USER:* for charter schools in the Twin Cities area, the term "vicinity" can be replaced by the term "Twin Cities area") is reimbursed only as necessary to supervise students or to participate in an approved school activity or event.

H. Imprest Funds. (i.e. advance system for petty cash or other purpose).

1. The school board may establish imprest funds, such as for petty cash, to pay proper claims where it is impractical to pay by another method. Imprest funds are governed by the following:

   a. A custodian must be appointed for the funds safekeeping and disbursement according to law.

   b. Imprest funds are transferred from the general fund.

   c. An itemization of the funds disbursed must be presented at the board meeting following the disbursements.

   d. Funds are replenished as needed.

   e. Advances on the fund may be made for board members and employees to attend meetings outside of the school district.

IV.   PROCESS

A. Declaration and Writing. A request for reimbursement must be made in writing, with itemization of the reimbursement being sought and a receipt attached (unless otherwise approved), and a declaration that such request is correct. The following is a sufficient declaration:

"I declare under the penalties of law that this account, claim or demand is just and correct and that no part of it has been paid."

_____
Signature of Claimant

B. The check used to reimburse the board member or employee may have the following wording on the reverse side of the check above the endorsement line:

"The undersigned payee, in endorsing this check declares that the same is received in payment of a just and correct claim against the Nasha Shkola and that no part of it has heretofore been paid."

C. Timeframe for Request. All requests for reimbursement shall be submitted to the designated school official within 60 days of incurring the expense, unless otherwise approved by the school board or designated representative.

Legal References: Minn. Stat. §124E.10 (Charter Schools)
Minn. Stat. §15.435 (Airline Travel Credit)
Minn. Stat. §123B.11 (Imprest Cash Funds)
Minn. Stat. §471.661 (Out-Of-State Travel)
Minn. Stat. §471.665 (Mileage Allowances)