

2008-09

BA #20

Date Revised 12/17/08

TO: ALL PRINCIPALS, SCHOOL OFFICE PERSONNEL, and DIRECTORS

**FROM: Mark Shepard, Associate Superintendent for Business Affairs
Dwayne Odvody, Director of Purchasing
Jill Pauley, Director of Accounting
Tim Kemper, Director of Finance**

SUBJECT: BUSINESS TRAVEL ARRANGEMENTS AND REIMBURSEMENT

Employees of Lincoln Public Schools (the "District") and Educational Service Unit #18 (the "ESU") traveling at District and/or ESU expense are assisted by the LPS "Travel and Expenses Guide" (copy attached). **These requirements apply equally to District and ESU employees, even if only the "District" is referenced in these guidelines or in the referenced document(s).** This comprehensive guide to business travel provides travel instructions and samples of required forms. Consult this publication for direction regarding travel arrangements and travel reimbursement.

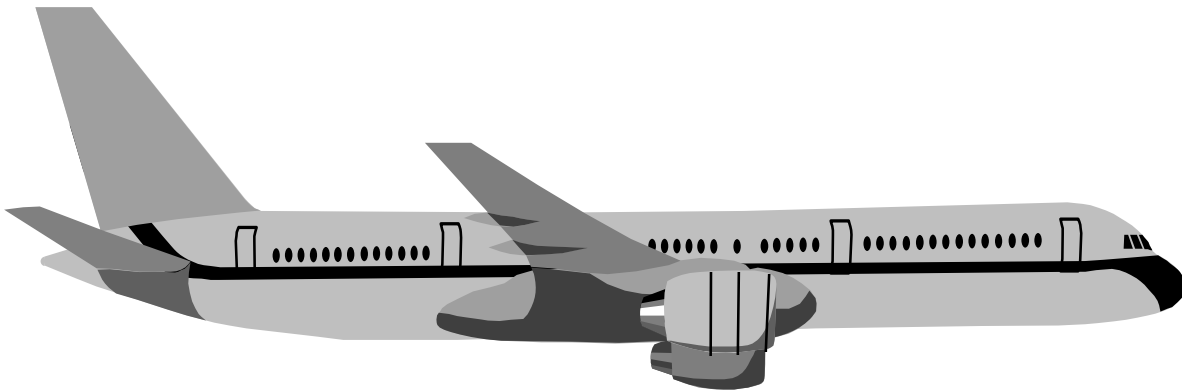
Additional questions regarding travel should be directed as follows:

Travel arrangements - Purchasing Department, extension 1750

Travel authorization - Purchasing Department, extension 1750

Travel reimbursement - Accounting, extension 1705

Travel and Expense Guide



December 2008

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Lincoln Public Schools
Travel Expense Guide
August 2008

Foreword

The Lincoln Public Schools *Travel and Business Expense Guide* is intended to set forth travel guidelines and expense reporting requirements for individuals traveling on School District and/or Educational Service Unit (ESU) business. These guidelines are comprehensive; however, it is impossible to anticipate every situation encountered by an employee, employee candidate, etc. (hereinafter referred to as the “traveler”). Therefore, these guidelines should be applied on a conservative basis, with good judgment exercised wherever the policy is silent.

The District may reimburse the traveler for actual and reasonable travel expenses incurred up to the pre-established limits during District/ESU-business-related travel. Expense reports, appropriately documented, must be completed by the traveler and properly approved prior to reimbursement.

PURPOSE OF THE GUIDE

1. To furnish guidelines and definitions to assist in fulfilling the requirements of the District/ESU, the State of Nebraska, and the Internal Revenue Service regarding legitimate and necessary business expenses.
2. To furnish guidelines to those who incur and/or approve expenses.
3. To ensure uniformity in the reporting and substantiation of expenses incurred.
4. To ensure that expense records are open to public review and that they conform to accepted accounting procedures. Individuals booking District/ESU related air travel and/or car rentals and/or hotel/motel accommodations are required to utilize the most cost effective transportation and housing arrangements available.



TRAVEL FOR STAFF

Prior to traveling at District or ESU expense (including travel and living expenses to be reimbursed at a later date), the forms listed below must be completed and approved by the appropriate (1) immediate supervisor, (2) division director, and/or (3) associate/assistant superintendent. Samples of all travel forms are attached.



Request for Leave form (available in the Human Resources template file)

reflecting the following:

- All areas completed (name, location, and date of activity clearly identified)
- Signature of supervisor authorizing approval of travel
- This form remains with immediate supervisor after data entry is made and is disposed of after the Notification of Absence form is signed and the trip is completed.



Trip Authorization form (PR0003) reflecting the following (available online in forms section of LPS website, Purchasing Department):

- All areas fully completed
- Signature of supervisor authorizing approval of travel and account number with signature
- Send form to Purchasing



Reimbursement Request form (get from Human Resources) reflecting the following:

- Trip/activity information
- Transportation required
- Accommodation preference
- Total estimated expenses (before travel)

- Actual expenses (upon return)
- Funding source (account number)
- Signature of supervisor authorizing payment (appropriate division director and/or associate/assistant superintendent) required for all travel
- Signature of claimant
- Form and documentation/original receipts sent to Accounting for processing

SPECIAL NOTE: All forms must be approved in advance of any travel. This includes travel in the evenings and on weekends.

ALL APPROVED TRAVEL IS COVERED BY THE DISTRICT INSURANCE AND WORKER'S COMPENSATION PROGRAMS.

WHAT IS A RECEIPT?

Original, itemized receipts are required for all claims for reimbursement.

The traveler's charge card receipt/statement alone will not be acceptable. Meal receipts must include Location - Date - Time - Number of People Served - Names of People Served. Hotel/motel receipts must be itemized as the District will not reimburse for personal expenses.



Lost or misplaced receipts, illegible receipts, or incomplete receipts are the responsibility of the traveler; reimbursement will not be made until all deficiencies are corrected.

SPECIAL NOTE: Receipts that cannot be verified must have a written statement of certification as to the description of items and costs. This statement must be approved and signed by the supervising administrator. (Examples: taxis, tolls, parking, buses, and small vendors.)



LODGING

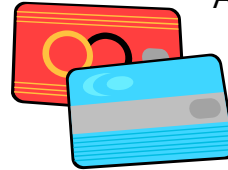
Individuals can make their own lodging arrangements through a travel agency or directly with the hotel/motel or they can ask the Purchasing Department to assist them (see below).

If an out-of-town assignment requires an overnight stay, the District, when authorized by the reimbursement request, will reimburse necessary lodging expenses. Such expenses should be reasonable, economical accommodations and ***must be supported by an original, itemized hotel/motel receipt or invoice.*** The traveler's personal charge card statement will not be acceptable and will not serve as sufficient documentation for reimbursement.

Reimbursement for conference hotel or lodging accommodations will be reimbursed in full not to exceed the single rate. Employees are expected to share accommodations whenever it is appropriate. Single occupancy requests may require a rationale for the request.

The Purchasing Department can handle hotel/motel accommodations and the traveler will not have to use out-of-pocket money for room expense. Efforts will be made to secure lodging in the preferred conference hotel or a nearby hotel within walking distance, if possible. To make reservations, create a non-stock requisition showing: 1) Number of rooms needed (singles and doubles, smoking and non-smoking); 2) Names of all people that will be staying in the rooms; 3) Dates for check-in and check-out; 4) Name, phone, and fax number of hotel/motel. Send the properly completed and authorized requisition to the Purchasing Office.

Purchasing will reserve the room and arrange payment of room and tax on the LPS District Credit Card. Room and tax are the only expenses that will be charged to the District card. All other expenses must initially be paid by the traveler and should not be charged to the room. Other applicable expenses may be reimbursable. The traveler should obtain receipts and complete a Reimbursement Request form upon completion of the activity. Purchasing will reserve the room, arrange for payment of room and tax, and contact the traveler's work location with a confirmation number.



A District business expense credit card may also be available upon request from the Staff Development Office. **The District**

business expense card should not be used for personal purchases unrelated to business travel or to advance cash.

Do not use your location/department Purchasing Card (procurement card) for lodging or other travel expenses.

When the traveler checks out, he/she is required to pay for all expenses other than room and tax (phone calls, food, movies, etc.) with his/her own credit card or other personal means. Those expenses that are reimbursable can be submitted for reimbursement on an expense reimbursement form.

Upon departure, pick up the itemized hotel bill and send the original to Purchasing.

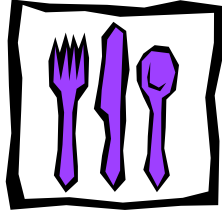
If the traveler does not utilize the hotel/motel as reserved, the cancellation of the original reservation is the responsibility of the traveler. Any excess cost to the District because of the traveler's failure

to cancel the original reservation may result in the additional cost being deducted from the traveler's reimbursement or regular pay.

MEALS

Individual Meals

The reasonable, actual cost of meals incurred while on an overnight or out-of-town business trip **for more than one day** are reimbursable up to the daily allowance specified below.



Alcoholic beverages of any kind, whether purchased with meals or separately, will not be reimbursed by the District. The actual cost reimbursed for meals, **including tips**, shall not exceed the daily allowance without the approval of the Director of Accounting. The current daily allowance will be established and published on a regular basis. Effective January 1, 2008, the current daily allowance will be \$45 with the following guidelines suggested for each meal:

Breakfast	\$ 9.50
Lunch	10.50
Dinner	<u>25.00</u>
TOTAL PER DAY	\$45.00

Partial day travel is limited to commensurate meals. **Original itemized receipts** are required for reimbursement.

When meals are included in the conference registration fee, the per-meal amounts listed above should not be included in the daily allowance.

Each traveler will generally be responsible for paying and claiming reimbursement for his/her own meal expenses. One or more travelers may pay and claim reimbursement for meal charges for other travelers only if prior arrangements have been approved by

the supervisor, are reflected on the Reimbursement Request form, and **are supported with original, itemized receipts.**

Meals should not be charged to a hotel room.

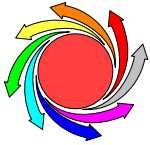
Employees who travel within the framework of their regular working hours and who leave from and return to their home or scheduled work place normally will not be entitled to meal allowances.

Reimbursement requires the traveler to complete a Reimbursement Request form with original itemized receipts attached. The completed form must be authorized by the appropriate administrator and sent to the Accounting Department.



TRAVEL ADVANCES

Travel advances are **NOT** allowed. A traveler conducting District business must provide personal funds or use personal or District charge cards to pay for lodging, meals, miscellaneous expenses, rental car, and on special occasions, airline tickets or other modes of travel. District credit cards may be available when deemed necessary by authorizing supervisor.



EMERGENCIES

Judgment must be used for emergency expenditures. The emergency itself does not justify unusual expenditures nor does it guarantee reimbursement. Any expenditure should be based on sound business decisions. Travel itineraries provided by the travel agency have a 24-hour telephone number to contact when there are problems with travel arrangements.

TRANSPORTATION

Airline

Lincoln Public Schools will pay or reimburse for District related travel:



- Any District/ESU employee, student, agent, or any traveler for whom the primary source of funds is provided by the District/ESU.
- Any person for whom the primary responsibility for the chaperoning of such travel lies with the District/ESU.

Individuals booking District/ESU related air travel and/or car rentals and/or hotel/motel accommodations are required to utilize the most cost effective transportation and housing arrangements available.

Reservations should be requested with as much advance notice as possible. A flexible departure/arrival time frame should be specified to permit selection of an economical route/carrier.

Companion travel arrangements for non-LPS travelers may not be charged to the District. Staff must arrange with travel agents or, in the use of web-

based travel, use a personal credit card to arrange travel.

Prospective airline incentives (i.e., frequent flier points) that provide benefits to the traveler will not be used as a determinant in choosing a flight or carrier. Frequent flier miles accumulated while on business trips are District property and should be used to reduce District expense for business travel. Employees who utilize frequent flier miles for personal use may owe taxes on the value of the miles used.

Luggage

Airlines are starting to charge passengers for luggage.



Currently, most airlines that charge for luggage only charge for a second bag, but there are a few airlines that charge for the first bag, also. LPS will pay for only one bag per traveler at the stated airline fee. LPS staff will need to obtain a receipt for this fee because the fee is collected at the airport. Submit the luggage fee as a reimbursable expense.

Airlines restrict maximum weights for checked baggage. LPS travelers will not be reimbursed for fees associated with overweight baggage.

Note: District travel by personal aircraft will not be authorized and will not be reimbursed.

Questions and/or problems encountered by the traveler while en route will be answered by calling the numbers printed on the itinerary provided by the travel agent.

Personal Automobile



The transportation reimbursement rate shall be computed at

the approved state rate (50.5 cents per mile for January 1 through June 30, 2008; 58.5 cents per mile for July 1 through December 31, 2008; and 55 cents per mile starting January 1, 2009). The LPS Mileage Log (form AC0023) must be completed to receive reimbursement.

Parking fees, toll-road charges, overnight storage, and bridge tolls, where applicable, will be reimbursed, **with original, itemized receipts, or authorizing statement required**, in addition to the mileage allowance. Fines incurred for parking, traffic, or any violations are not reimbursable to the traveler.

The District does not purchase or provide liability coverage or physical damage coverage on or for any personally owned vehicle. The traveler's personal insurance company should be notified of any business use of a personal vehicle. **This paragraph pertains only to District and ESU employees.**

Total reimbursement for the use of a personal car shall not exceed that of other means of transportation to the same destination.

Rental Car



IMPORTANT: DO purchase the additional liability insurance and optional physical damage insurance from the car rental agency when the vehicle is rented in the name of Lincoln Public Schools and not in the traveler's name.

A rental car may be used by the traveler when other means of transportation are unavailable, more costly, or impractical, but should be used only with regard to the business need rather than personal convenience.

The use of the automobile to go out for meals, driving to and from a conference event, or other conference required trips are considered within the scope of your employment. Use of the rental car to visit friends, family, or other personal uses is not within the scope of employment and any accidents will be the responsibility of the traveler and/or their personal car insurance.

If the traveler rents the vehicle in his/her personal name, the traveler's car insurance could cover the liability and damage to the rental unit. The traveler will need to contact his/her insurance agent to make sure that their coverage will respond as needed.

Rental car expenses for vehicles rented in a traveler's personal name will be paid for by the traveler and reimbursed by the District as approved on a claim for reimbursement. The traveler must submit the original rental agreement with his/her claim.

Many lodging establishments provide airport shuttle service, sometimes at no cost to the traveler. Travelers staying in a conference hotel or a nearby hotel within walking distance should not need a rental car. Vehicles reserved through a travel agency using the District credit card may still require a personal credit card shown at the time of vehicle pickup. Any requests considered unusual for the use of a rental car must have prior approval by the person authorizing travel.

An economy or compact size car should be rented (intermediate size for three or more persons). Rental car companies require the traveler to present his/her

own major credit card, even when the traveler pays cash for the rental car or when the District is making direct payment to the rental car company. The traveler is encouraged to refuel the rental car before returning to the rental car company since fees charged for refueling generally exceed the average per gallon station rate. **Reimbursable expenses must be supported by an original, itemized receipt or invoice.** During any time that the rented vehicle is used for personal reasons, the cost for rental will not be paid for or reimbursed by the District. The employee will be responsible for all damages incurred during any period of personal use of the rental vehicle.



An accident involving a rental car should be reported promptly to the police, the car rental company, and the District's Risk Management Office. If the vehicle was not rented in the District's name, or the accident occurred during a time that the vehicle was being used for personal reasons, the traveler and/or their personal car insurance will be liable for coverage.

Rental Vehicles for Group Travel

IMPORTANT: DO purchase the additional liability insurance and optional physical damage insurance from the car rental agency when the vehicle is rented in the name of Lincoln Public Schools and not in the traveler's name.



Cars and or vans may be rented for authorized group travel. Vehicles may be reserved directly through a rental agency or through the Purchasing Office. To reserve a vehicle through the Purchasing Office complete and send to Purchasing a non-stock requisition with the following information:

- 1) The dates for pick up and return of the vehicle(s) including the anticipated time of day.
- 2) The vehicle type(s) required.
- 3) The names of all drivers
- 4) The destination(s) and anticipated total mileage to be traveled
- 5) Any special requirements (i.e., hitch, luggage rack, seats removed, etc.).
- 6) Total estimated cost of rental (does not need to be exact).

A purchase order will be created to guarantee payment to the rental car agency upon completion of the travel and receipt of a billing to the District. Vehicles reserved by staff directly through a rental agency should be guaranteed with a purchase order prior to travel. To comply, send a non-stock requisition to the Purchasing Office with the above information. Clearly state on the requisition that this is a confirmation and include the rental confirmation number provided by the rental agency. All invoices should be sent to the Accounting Office for payment.

Federal law prohibits the use of 15-passenger vans for any form of pupil transportation (i.e., activity/athletic trips, field trips, etc.). The alternatives are renting a 7-passenger minivan, SUV/suburban type vehicle, or contacting LPS Transportation regarding use of a school bus.

Taxi, Shuttle, and Limousine

Travel to and from airports should be made by the most reasonable cost effective mode of travel.



Reimbursable expenses must be supported by an original, itemized receipt or invoice.

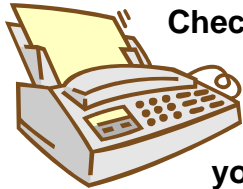
OTHER EXPENSES

Tips

Tips for taxis, shuttle service, and baggage delivery are reimbursable. Tips on meals are included with the amount reimbursable for meals.



Telephone, Fax and Web Access



Check your hotel/motel policy and costs associated with making calls from your room before making a call. Some lodging establishments charge exorbitant prices for phone/fax/modem use.

Reasonable business-related telephone and FAX expenses incurred while traveling on District business are reimbursable. Long-distance calls should be kept brief (15 minutes or less). The traveler should use a District calling card for this purpose as it is the most cost conscious method of communication. To check out a District calling card, please contact the Purchasing Department before leaving. Long-distance calls should be kept brief (15 minutes or less).

Passport Expenses

Fees and costs associated with obtaining a passport are **not** reimbursable and are the responsibility of the employee.



Personal Calls

The District/ESU will pay for one personal call per travel day when



employees are traveling for District/ESU business. Please use a District calling card (can be checked out from Purchasing) for this purpose, as calls from most hotel/motel rooms are very expensive. Calls should be kept brief (15 minutes or less).

Personal Expenses (Non-reimbursable)



Personal expenses are *not* subject to reimbursement. Examples: passports, movies (regular or in-room), games of any kind (i.e., Nintendo), tips (other than meals, taxis, shuttle service, and baggage delivery), theater tickets, snacks, barber or beauty salon, shoe shine, baby-sitter fees, trip or airline insurance, insurance on rental cars other than coverage for physical damage and additional liability to the vehicle, dry cleaning, laundry and valet charges on trips of less than seven nights, liquor, personal entertainment, personal items (magazines, books, etc.), extra household expenses, sightseeing trips including car rental, etc.

SPOUSE OR NON-DISTRICT EMPLOYEE ON DISTRICT TRAVEL

Expenses will not be paid for by the District/ESU for a spouse, child, or non-employee accompanying a traveler for personal reasons while the traveler is conducting District/ESU business.



REQUEST FOR LEAVE
Human Resources Division
Lincoln Public Schools

Social Security Number _____ Name _____

Date (s) Absent _____ Full Day Partial Day, from ____:____ to ____:____

No Substitute Needed

Substitute Needed for Half Day or less, from ____:____ to ____:____ (exact hours not to exceed 3 hrs. 45 min.)

Full Day Request sub _____

Plan A Certificated Staff and All Other Staff

I Request Leave for:

Bereavement (Relationship) _____

Personal Leave (No Pay)

Civic (Reason) _____

Sick Leave (Pre-scheduled)

Emergency (Reason) _____

Special Leave

Funeral _____

Vacation

Jury Duty

Other _____

Plan B Certificated Staff Only

Annual Leave Is this medical? Yes No Civic Jury No Pay

All Staff Professional Leave

Professional (Must be submitted even if no sub is needed or activity is on non-work day)

Purpose of Professional Leave _____

Activity ID _____

If outside agency is paying for sub, attach billing information.

Will you be submitting a claim for reimbursement of expenses? Yes No

(If yes, Reimbursement Request must be attached.)

Signature of Staff Member Date

FOR ADMINISTRATIVE USE ONLY

Your request for the leave has been accepted

Special leave unavailable for date requested because:

Your request for leave is not accepted (see comments)

No available subs, or

5% of building already using special leave, or

(Only applies to days adjacent to unpaid days, holidays and noncontract days.)

Request was for non-approved date.

Comments: _____

Principal / Supervisor Signature(s) _____ Date _____

Assigned Substitute Teacher (if known) _____

Request for Leave form must be retained in office until Notice of Absence is signed.

TRIP AUTHORIZATION
Purchasing Department – Lincoln Public Schools

Fill this out immediately when airline reservations are made.

1. Call travel agency and make reservations before completing this form.
2. Fill in **ALL** requested information.
3. Account number must be included before sending to Purchasing.
4. **PRINT** or **TYPE** all requested information.
5. Have immediate supervisor sign this form.
6. Return completed form to **Purchasing, Box 37**.

Traveler Information

Travel Agency _____

Use LPS Contract Travel Agency Only

Ticket issued to: (Fill in names; for more names, use other side or extra page)

Meeting Title _____

Destination _____

Departure Date _____ Return Date _____

Signature of Immediate Supervisor _____

Payment Information

Cost per ticket _____ Total cost for all tickets _____
(Ask travel agency for these figures)

Account Number _____

Authorizing signature for expenditure _____

Purchasing Use Only

Director of Purchasing

Date Paid

REIMBURSEMENT REQUEST
Accounting Department
Lincoln Public Schools

Date: _____ School: _____

Employee ID Number: _____ Name: _____

Name of Activity: _____ Activity I.D.: _____

Date(s) of Activity: _____ Location of Activity: _____

GUIDELINES FOR EXPENSE REIMBURSEMENT

Prior to Leave: 1. Claimant completes Reimbursement Request and sends the form to the administrator(s) who agreed to cover expenses. 2. Administrator will indicate the maximum amount approved for expenses, sign the form and return the form to the claimant. 3. Attach to Request for Leave form and submit to your principal or supervisor for approval.

Upon Return: 1. After the activity is completed, the claimant will: a) List the expenses incurred. b) Attach receipts for all expenses, including travel, lodging, meals and registration. c) Sign the form. d) Send the form and all documentation to the administrator(s) whose account(s) will be encumbered. 2. The administrator, whose account will be used to pay for the expenses, will: a) Specify the amount approved. b) Provide the account number. c) Sign in the space provided below the account number. d) Send the form and documentation to Accounting for processing.

Complete prior to requesting leave

Travel Item	Estimated Expenses	Maximum Approved (Written Verification Required)
Travel: Auto _____ miles*		\$ _____
Air _____	\$ _____	_____ (Signature)
Other _____	\$ _____	_____ (Signature)
Lodging for _____ days	\$ _____	_____ (Signature)
Meals for _____ days	\$ _____	_____ (Signature)
Other Expenses: <input type="checkbox"/> Registration	\$ _____	_____ (Signature)
Total		\$ _____

*Mileage log must be attached.

Signature: _____ (Auditor)

Audit for Payment: _____ Date: _____

Complete upon return

Expenses Incurred	Amount Approved	Account Number (Signature Required)**
\$ _____	\$ _____	_____
\$ _____	\$ _____	_____
\$ _____	\$ _____	_____
\$ _____	\$ _____	_____

**If all expenses are covered by one administrator then one signature in total column is sufficient.

Original form, receipts, account numbers and appropriate signatures are required before reimbursement is processed.

I hereby certify that this claim is correct and is unpaid.

Date

Claimant Signature