

BUSINESS PRACTICE BULLETIN

BULLETIN NO.: **A-435**

The School Board of Broward County, Florida

PAGE: 1 of 16

DATE: **January 1, 2011**

SUBJECT: TRAVEL REIMBURSEMENT PROCEDURE

A. *TRAVEL - General*

- ◆ This bulletin provides a standard procedure for the pre-approval, recording, and reimbursement of travel and related expenses incurred when Board employees travel on authorized School Board business, as provided in *School Board Policies 3400, 3401, and 4007*.
- ◆ When an employee travels to perform a duty at a different location than the employee's regular assignment he is said to be on temporary duty. This includes business travel and travel related to county sponsored seminars when meal reimbursements are involved.
- ◆ All travel by Board employees shall be governed by School Board Policy 3400, "*Per diem and traveling Expenses for Board Members, Board Employees and other Authorized Individuals*", and Policy 3401, "*Professional Travel Funds-Internal Accounts*".
- ◆ Each December the Treasurer's Office issues the **Annual Per Diem and Mileage Rates Memorandum** which reports the current IRS per diem and mileage rates. When referencing these rates, please refer to the memo, which correlates to the year of travel below.

[Refer to January 6, 2009 memorandum for new mileage rate effective January 1, 2009 \(Attachment 1\)](#)

[Refer to January 4, 2010 memorandum for new per diem & mileage rate effective January 1, 2010 \(Attachment 2\)](#)

[Refer to January 7, 2011 memorandum for new per diem & mileage rate effective January 1, 2011 \(Attachment 3\)](#)

B. **FORMS REQUIRED TO PROCESS TRAVEL**

1. **Temporary Duty Authorization (TDA-1) (Exhibit 1)** - form to be completed and presented for approval to the appropriate administrator for all travel **PRIOR** to an employee being on temporary duty.
2. **Travel Voucher (Exhibit 2)** - completed after travel is completed; for reimbursement of Class A and B expenses.
3. **Trip Report (Exhibit 3)** - completed after travel is completed with a summary explanation of the nature of the trip.
4. **Class C Meal Voucher (Exhibit 4)** - completed after travel is completed; for reimbursement of Class C meals and when there is no overnight stay.
5. **Expense Voucher (Exhibit 5)** - completed after travel is completed by an individual that is not an employee.
6. **Consultant Agreement (Exhibit 6)** - form to be completed before the travel takes place for reimbursement of an individual who is not an employee of the school board.

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C. *WHEN TO PROCESS TRAVEL FORMS*

Travel = 24 hrs or more (Class A Travel)

TDA - 1

Travel Voucher

Trip Report

Three written quotes (if applicable)

Travel = Less Than 24 hrs (Class B Travel) (stays overnight)

TDA - 1

Travel Voucher

Trip Report

Three written quotes (if applicable)

Travel = Day Trip (Class C Travel) (no overnight)

TDA - 1

Class C Meal Voucher

Trip Report

Three written quotes (if applicable)

Non-Employee Travel Reimbursement

Expense Voucher

Consultant/Trainer Agreement

D. *RULES CONCERNING THE TEMPORARY DUTY AUTHORIZATION (TDA-1)*

1. Definition of TDA

- a. When an employee travels to perform a duty at a different location than the employee's regular assignment, he/she is said to be on temporary duty. This includes business travel and travel related to county sponsored seminars when meal reimbursements are involved.
- b. A TDA must be prepared for all Class A Travel, Class B Travel, in-county Class C Travel if gone a full day, out-of-county Class C Travel for every instance, and for all field trips taken.
- c. A TDA must be entered into the Payroll System only for administrators who have a TDA during regular student contact hours and for teachers who have regular student contact hours requiring a substitute, during the 180 day calendar.

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D. RULES CONCERNING THE TEMPORARY DUTY AUTHORIZATION (TDA-1)
(continued)

2. The *TDA-1* must be completed and approved at least three (3) days prior to departure, except in cases of emergency, with the approval of the appropriate administrator when an employee is traveling on temporary duty
3. *Temporary Duty Authorization forms* for trips outside the United States must be approved by the Superintendent/designee.
4. After the TDA-1 is completed and approved, it should be given to the Payroll Contact at the school/center who will enter the appropriate information into the Payroll System, for the applicable employees.

Note: Entry of TDA's into the Payroll System is only applicable to schools and centers.

5. A copy of all Temporary Duty Authorization forms shall be maintained at the originating school/center/department for audit purposes.
6. District, area, and school based administrators, including principals and assistant principals, may substitute a log or a journal for the above referenced TDA, if the purpose of the travel is attendance at normal in-county school related functions. These functions may include area meetings, committee meetings, or other required events in Broward County. Copies of approved TDA's for Principals must be maintained at the school level.
7. Certain employees of the District travel out of county frequently in the normal course of their job. These employees should initiate a "Blanket" TDA to cover the entire fiscal year. Reimbursement for out of county mileage must include submission of a Trip Report and a Travel Voucher. The trip report must include the number of miles traveled per trip. The mileage reported on the travel voucher should be the total miles on the Trip Reports submitted with the Blanket TDA.

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D. RULES CONCERNING THE TEMPORARY DUTY AUTHORIZATION (TDA-1)
(continued)

8. All reimbursements shall be computed in one of the following ways (whichever is greater):

- a. The Per Diem rate for lodging and the Per Diem rate for meals are the standard rates for travel within the continental United States as published in the Internal Revenue Service Publication 1542 "Per Diem Rates" (for travel within the continental United States) by using the regular Federal Per Diem rate method.

Please refer to the Treasurer's Office Annual Memorandum regarding Per Diem and Mileage Rates. (Refer Attachment 3.)

The Treasurer's Office will issue the above referenced memorandum annually, usually in December for the following year, updating Per Diem rates. This is a "per day" rate, if this rate is used, no other claim for reimbursement of meals or lodging can be made.

- b. The actual expenses for lodging at the single occupancy rate, substantiated by paid bills plus up to the maximum standard Per Diem allowable for meals.

Please refer to the Treasurer's Office Annual Memorandum regarding Per Diem and Mileage Rates. (Refer Attachment 3.)

The standard Per Diem rates for meals are as published in the Internal Revenue Service Publication 1542 "Per Diem Rates" (for travel within the continental United States) by using the regular Federal Per Diem rate method. The Treasurer's Office will issue the above referenced memorandum annually, usually in January for that year, updating the Per Diem rates.

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D. RULES CONCERNING THE TEMPORARY DUTY AUTHORIZATION (TDA-I)
(continued)

8. All reimbursements shall be computed in one of the following ways (whichever is greater):
 - c. When lodging or meals are provided by an organization, the traveler is not eligible for the normal maximum allowances and may be reimbursed only for actual expenses of lodging and meals, not to exceed the normal maximum allowances.

Note: Meals are not allowed for approved in-county travel, including athletic contests, and performances during normal school hours.
9. Transportation and Hotel Criteria
 - a. Travelers must use the most economical means of travel available.
 - b. Travel should be planned to fully utilize the available public transportation system.
 - c. The traveler must purchase the lowest priced ticket available (even if non-refundable). If the trip is canceled, a complete explanation of the reason for cancellation must accompany the request for ticket payment.
 - d. The use of rental cars must be justified as necessary to the performance of a public purpose and must be limited to situations where no other economical means of transportation is available. A log should be maintained if personal mileage will be incurred.
 - e. Hotel or per diem charges must be consistent with the length of the seminar or conference. Any deviation must be documented with a memo explaining why, for audit purposes.
10. A supervisor should approve the traveler's **TDA-I** form (Exhibit 1) only upon determining that there has been adherence on all approval criteria.
11. Travel Advances
 - a. The preferred method to pay a vendor directly (hotel, registration, etc.) is to generate a purchase order in sufficient time for the check to arrive prior to the date of travel. This method does not require Superintendent or designee approval.

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D. RULES CONCERNING THE TEMPORARY DUTY AUTHORIZATION (TDA-1)
(continued)

11. Travel Advances (continued)

- b. Any sum advanced shall be deducted from the total allowable reimbursement at the completion of travel. Any amount advanced in excess of the allowable reimbursement must be returned to the Board immediately upon completion of travel.

E. TYPES OF TRAVEL

1. **Class A and B Travel**

Class A is a continuous travel period of twenty-four (24) hours or more away from official headquarters, in or out of the county. The travel day shall be a calendar day (midnight to midnight).

Class B is a continuous travel period of less than twenty-four (24) hours which involves overnight absence from official headquarters, in or out of the county. The travel day shall begin at the time of departure.

Reimbursement of travel expenses for Class A and B is made by completing the Per Diem section of the *Travel Voucher* (Exhibit 2).

2. **Class C Travel**

This involves short or day trips in or out of county, but not involving an overnight trip away from official headquarters.

The Internal Revenue Service has issued regulations requiring employers to withhold income tax and social security tax on Class C meal payments. The amount of taxes are withheld at the same rate as the employee is taxed on wages and the applicable social security percentage rate. Therefore, Class C meals are paid through the payroll system rather than a vendor check.

A traveler shall not be reimbursed on a per diem basis for Class C Travel, but shall receive an allowance for meals for out of county travel only.

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F. USE OF INTERNAL ACCOUNTS FOR TRAVEL

Payments for travel directly from Internal Accounts are prohibited unless payments are made in conjunction with the Support Fund. The exception would be if travel was being paid from "Class, Club or Department Account" for accompanying students for competitions or performances. In the event budgeted operating funds are exhausted, internal account funds can be transferred to the operating budget to cover travel expenses. This is accomplished by doing the following:

1. Submit *Travel Voucher* (Exhibit 2) and all documentation to Accounts Payable Department.
2. To Code the bottom of the *Travel Voucher*, refer to SAP Chart of Accounts posted on the CFO's website.

G. PAYMENT OF NON-SCHOOL BOARD EMPLOYEE

Reimbursement to an individual who is not an employee must be requested via an *Expense Voucher* (Exhibit 5). The reimbursement for travel or honorarium must be stipulated in a pre-existing and pre-approved *Consultant Agreement* (Exhibit 6) which must be attached to the requisition. See Business Practice Bulletin A-466, "Use of Consultants." Appropriate receipts must be submitted with the *Expense Voucher* to justify the request for payment.

H. TRAVEL FORMS

Travel forms can be found on the District Documents and Forms web page at <http://web/forms/formsoptions.htm>.

1. **TEMPORARY DUTY AUTHORIZATION (TDA-1 Form)** (W19983) (Exhibit 1)
 - a. Process
At least three (3) days prior to an employee's departure for a temporary duty, the following is performed:
 - 1). Complete a *TDA-1* and sign as the applicant.
 - 2). Obtain approval from appropriate administrator.
 - 3). Schools/centers will enter the appropriate information into the Payroll System for the applicable personnel.

1. **TEMPORARY DUTY AUTHORIZATION (TDA-1 Form)** (W19983)

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(Exhibit 1) (continued)

a. Process (continued)

4. Website – reproduce form from the website. Make a copy for Accounts Payable, location file and the employee.

Send the TDA-1, attached with the other applicable forms (as directed in this bulletin).

b. Approval Requirements

- 1). The appropriate **Deputy Superintendent/Chief Operating Officer/Chief of Staff**, or his designee must approve Area, Associate, Assistant Superintendents' **TDA-1**.
- 2). **Area Superintendent** or his designee must approve the Principal's **TDA-1**.
- 3). **Principal** must approve school level employee's **TDA-1**.
 - a). When county funds are requested, approval must be given by the principal as well as the administrator whose budget is affected.
 - b). When a substitute is to be paid from funds other than the originating center, the administrator whose budget is affected must also approve the **TDA-1**.
- 4). The appropriate **Deputy Superintendent, Chief Operating Officer/Chief of Staff, or Associate, Assistant Superintendent** must approve County Level Department Head's **TDA-1**.
- 5). **Unit Administrator or Director** must approve staff member's **TDA-1**.
- 6). The **Superintendent** (designee) must approve **TDA-1** for trips outside the United States.
- 7). The **Superintendent** (designee) must approve temporary duty for union related activities such as training, conventions, etc. (These requests must be sent to the Director, Employee Relations).

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H. TRAVEL FORMS

2. **TRAVEL VOUCHER** (W18894) (Exhibit 2)

The *Travel Voucher* is submitted to Accounts Payable, after travel has been completed along with the appropriate documentation and other forms needed for reimbursement (as directed in this bulletin).

Accounts Payable receives a copy of the form; the school/department maintains a copy.

a. Airline tickets

- 1). In order to obtain the most economically priced airline tickets (refundable and non-refundable), at least three (3) written quotations must be obtained, if arrangements are made by an individual. If travel arrangements are made on the internet, a screen print of the quote may be used as the written quotation.

NOTE: If only one airline is available to provide a flight on the day and time required for travel, indicate this information on the written quotation.

- 2). The following must also be provided for reimbursement or prepayment of an airplane ticket:
 - a). Ticket stub
 - b). Original invoice
 - c). Check request authorizing payment for the ticket (only if charged to the School Board)
- 3). Use of a travel agent to make airline reservations satisfies the quotation requirement. But it must be documented as to whom the travel agent contacted and the rates.
- 4). Airline tickets (refundable and non-refundable) must be prepaid. If being prepaid by the District, the *written quotations*, along with an invoice, must be attached to a check request and forwarded to Accounts Payable.

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H. TRAVEL FORMS

2. **TRAVEL VOUCHER** (W18894) (Exhibit 2) (continued)

- 5). In the event a non-refundable ticket is purchased and the trip cannot be taken because of an emergency, the ticket must be paid for as though the trip was taken. The ticket purchase will be charged to the budget that travel would have been charged had the trip been taken. This also holds true if the employee purchases the ticket with their personal credit card. A summary explanation of the emergency must be attached and approved by the appropriate Administrator.
- b. The traveler must contact the Purchasing Department and source the current bid or state contract to determine the rental car company that is currently on bid. For reimbursement of rental car, if paid by the traveler, attach the rental contract and enter the dollar amount in the space provided on the Travel Voucher. Requests for the use of a rental car must have been approved on the *TDA-1* prior to the trip.
- c. For reimbursement for use of a private car, multiply the total miles on the Mileage Voucher by the current Internal Revenue Service Standard mileage rate. Rates are set by the IRS on an annual basis and announced to the District by the Treasurer's Office annually via memorandum.

Please refer to the Treasurer's Office Annual Memorandum regarding Per Diem and Mileage Rates. (Refer Attachment 3 or Section A, Travel-General)
- d. All receipts over \$5.00 per incident for tolls, parking, storage, taxis and limousines, must be attached. Any expense under \$5.00 must be documented in writing and submitted with reimbursement requests.

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H. TRAVEL FORMS

2. **TRAVEL VOUCHER** (W18894) (Exhibit 2) (continued)

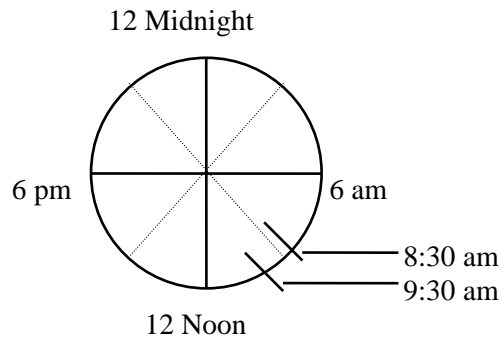
e. The traveler may elect to claim per diem rather than actual expenses for meals and lodging. This rate is set by the IRS on an annual basis and is updated by the Treasurer's Office annually via memorandum.

1). Per Diem Computation (Class A and B only)

Per Diem for meals is to be computed on the quarter of day basis with the first quarter beginning at midnight.

For example, a traveler departing from home base at 8:30 a.m. would be entitled to per diem beginning with the second quarter because the departure time of 8:30 a.m. represents the major portion of the 6:00 a.m. - 12 noon quarter away from home base.

A traveler departing from home base at 9:30 a.m. would not be entitled to per diem beginning with the second quarter because the departure time of 9:30 a.m. does not represent the major portion of the 6:00 a.m. - 12:00 noon quarter away from home base.



2. Per Diem for lodging is based on whether or not the temporary duty required an over night stay away from official headquarters.

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H. TRAVEL FORMS (continued)

2. **TRAVEL VOUCHER** (W18894) (Exhibit 2) (continued)

f. Hotels

According to Chapter 212, Florida Statutes Sales and Use Tax Law, *“transient rental accommodations billed to and paid by an individual representing an exempt organization or a governmental entity, i.e., state, county, city or political subdivision, are taxable whether or not the representative receives an advance or reimbursement from the exempt organization or governmental entity. However, when transient rental accommodations are billed directly to and paid directly by a governmental entity or an organization exempt from tax under section 212.08 (7) (a), ® or (u), F.S., such accommodations are exempt from tax”*.

g. Miscellaneous

Enter the amount paid for registration, telephone and any other reimbursable business expense. If registration was prepaid by the District, no entry should be made. Also include explanations of any differences in airplane prices from the agreed upon bidding price to the actual dollars incurred. This would be due to, for example, an extension of a trip which would involve changing flight reservations.

h. The *Travel Voucher* must be signed by the traveler and approved by the appropriate administrator. Supervisory and administrative personnel must have approval of an administrator at least one level higher than the employee. If the Travel Voucher exceeds the TDA-1, a memo should be attached outlining why approved expenses were exceeded.

3. **CLASS C TRAVEL MEALS VOUCHER** (Exhibit 4) – For day trips with no overnight stay.

a. Complete sections I, II, III and IV (through the “Gross Amount” block) of the *“Class C Travel Meals Voucher”* and obtain appropriate approval for meal reimbursement of day trips where there was not an overnight stay.

Retain the last copy of the voucher for school/department’s records and submit the remaining copies to the Payroll Department along with the *Trip Report, TDA-1* and *agenda*.

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H. TRAVEL FORMS (continued)

3. CLASS C TRAVEL MEALS VOUCHER (Exhibit 4) (continued)

b. Out of County Travel

A traveler shall not be reimbursed on per diem basis for Class C Travel, but shall receive an allowance for meals based on Internal Revenue Service Publication 1542 "Per Diem Rates". These rates are updated annually and reported to the District via a memo issued by the Treasurer's office.

Please refer to the Treasurer's Office Annual Memorandum regarding Per Diem and Mileage Rates (Attachment 3 or Section A, Travel-General.)

Please Note:

- 1). **Breakfast** –reimbursement available when travel begins before 6:00 a.m. and extends beyond 8:00 a.m.
- 2). **Lunch** - reimbursement available when travel begins before 12:00 noon and extends beyond 2:00 p.m.
- 3). **Dinner** - reimbursement available when travel begins before 6:00 p.m. and extends beyond 8:00 p.m.

c. In County Travel

A traveler shall not be reimbursed on per diem basis for Class C Travel, but shall receive an allowance for meals only for authorized business or workshops occurring before 6:00 a.m. or extending beyond 8:00 p.m.

- ##### d.
- The *Class C Travel Meals Voucher* must be signed by the traveler and approved by the appropriate administrator. Supervisory and administrative personnel must have approval of an administrator at least one level higher than the employee.

4. EXPENSE VOUCHER (Exhibit 5)

Complete the *Expense Voucher* in order to reimburse an individual who is not an employee. The reimbursement for travel or honorarium must be stipulated in a pre-existing and pre-approved *Consultant Agreement*. (See *Business Practice Bulletin A-466 for details*).

Appropriate original receipts must be submitted with the *Expense Voucher* to justify the request for payment.

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H. TRAVEL FORMS (continued)

5. OTHER REQUIRED DOCUMENTATION

- a. ***Trip Report*** (Exhibit 3) - A summary explanation of the nature and benefits of the trip. This should be attached to the TDA-1.
- b. ***Agenda Calendar and Other Pertinent Literature*** - pertinent literature pertaining to the meeting, workshop, conference, etc., must be attached to the TDA-1.
- c. ***Appropriate Receipts*** - Original receipts for any reimbursement requested on the Travel Voucher (hotel, plane tickets, ticket stub, registration, etc.)
- d. ***Consultant Agreement*** (Exhibit 6)- form which must be completed and approved before the travel takes place, along with the Expense Voucher and appropriate receipts for reimbursement for travel or honorarium of an individual who is not an employee of the school board. The honorarium amount is the amount that is contracted with the individual who is hired. If the amount is over \$500 per day, it must be approved by the Superintendent.

I. REIMBURSEMENT PROCESSING

1. If it is Not a Class C Travel...

- a. Send the ***Travel Voucher, TDA-1, Trip Report, Agenda, Written Quotations*** (if applicable), and original invoices/receipts for expenses to Accounts Payable.
- b. Accounts Payable will prepare a reimbursement check, less any advanced funds, in accordance with School Board Policy 3400. Travel expense reimbursements will be made only from original vouchers and documents and not from photocopies.
- c. Accounts Payable will send the check to the employee's location. All supporting documentation shall be retained by the Accounts Payable Department.

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I. REIMBURSEMENT PROCESSING (continued)

2. For Class C Travel ...

- a. Send the *Class C Meal Voucher, TDA-1, Trip Report, Agenda, Written Quotations* (if applicable) and original invoices/receipts for expenses to Accounts Payable.
- b. Accounts Payable will complete the remainder of Section IV of the voucher, audit and process the checks.
- c. Class C Meal reimbursements will be included in employee's regular paycheck. (See page 6, E-2 for further clarification.)

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J. GLOSSARY OF TERMS

<u>Travel Expense(s)</u>	The usual ordinary and incidental expenditures necessarily incurred by a traveler.
<u>Travel Day</u>	A travel day shall be divided into four six hour quarters. For Class A and Class B Travel, the traveler shall be reimbursed at one-fourth of the authorized rate of meals per diem for each quarter or major fraction of the travel day included in the travel period.
<u>Travel Period</u>	The period of time between the time of departure and time of return.
<u>Common Carrier</u>	Train, bus, commercial airline (operating scheduled flights), or rental car.
<u>Airfare</u>	The lowest price airline ticket that can be purchased including, but not limited to, purchasing prepaid non-refundable tickets.
<u>Payment Rates</u>	Reimbursement for per diem and travel expenses shall be paid at rates established in accordance with School Board Policy.
<u>Approval</u>	TDA-1s and Travel Vouchers of supervisory and administrative personnel must be approved by an administrator at least one level higher than the employee submitting the Travel Voucher.

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TEMPORARY DUTY AUTHORIZATION (TDA-1)
 The School Board of Broward County, Florida

Exhibit 1

Applicant: _____ Personnel Number _____ Date _____

Position _____ School/Department _____

The applicant requests temporary duty assignment for the following period:

Depart on: _____, 20____; Return on _____, 20____; Total work days requested _____
 (This excludes week-ends and holidays)

I. PURPOSE OF TRIP: (Complete A or B and C)

A. Conference/Convention of (Name of Sponsor):
Meeting in (City and State):
B. Other School Board business (specify)
Meeting in (City and State):
C. Briefly describe benefits accruing to School Board:

II. ESTIMATED TRAVEL EXPENSE:

TRANSPORTATION:	
Airplane (If ticket is to be charged to the School Board, enter travel agency name here): _____	\$
Rental Car:	
Private Car Mileage (_____ miles x _____ cents per mile):	
<small>*Current rate as published in the most recent memorandum from the Treasurer's Office.</small>	
Taxi, limousine, tolls, etc.:	
PER DIEM: Current rate (as published in the most recent memorandum from the Treasurer's Office) x _____ days requested	
or	
HOTEL: (\$ _____ per day x _____ days requested)	
MEALS: Current rate (as published in the most recent memorandum from the Treasurer's Office)	
MISCELLANEOUS:	
Registration:	
Other: (specify)	
TOTAL ESTIMATED EXPENSES:	\$
TRAVEL ADVANCE REQUEST (explain):	\$

III. TRAVEL EXPENSES WILL BE CHARGED AS FOLLOWS:

Name of Cost Center being charged _____

Internal Account Fund being charged, if applicable _____

IS A SUBSTITUTE REQUIRED DURING ABSENCE?	NO	YES
-------------------------------------------------	-----------	------------

IV. AUTHORIZATION (For signature requirements see School Board Policy 4007):

Applicant: _____	Date: _____
Principal/Department Head: _____	Date: _____
Chief Operating Officer/Associate/Assistant/Area/Deputy Superintendent: _____	Date: _____
Additional Approval: _____	Date: _____

TRAVEL VOUCHER

The School Board of Broward County, Florida

AP SYST DOCUMENT # _____ **Exhibit 2**

Name: _____ Personnel Number: _____

School/Department _____ Loc. No _____ Date _____

I. ITINERARY:

Travel Dates	Departure Time	Arrival Time	Destination From/To	Days
Total Days Used to Compute Per Diem				

II. TRANSPORTATION: (check items that apply)

AIRPLANE _____ RENTAL CAR _____ PRIVATE CAR _____ OTHER _____
 If ticket is purchased through travel agent and charged to the School Board, enter agent's name and amount. (ticket stub must be attached) Name of Travel Agent: _____

III. REIMBURSEMENT REQUESTED:

TRANSPORTATION:	
Common Carrier (attach ticket stub).....	
Rental Car (attach rental contract).....	
Private Car Mileage (_____ miles x _____ cents per mile)..... <small>*Current rate as published in the most recent memorandum from the Treasurer's Office.</small>	
Tolls, parking and storage (attach receipts).....	
Taxi, limousine, etc. (attach receipts).....	
PER DIEM:	
Current rate (as published in the most recent memorandum from the Treasurer's Office) x _____ days (as computed in I above).....	
or Hotel (attach receipt).....	
Meals Current rate (as published in the most recent memorandum from the Treasurer's Office).....	
MISCELLANEOUS:	
Registration (attach receipt and program).....	
Telephone, telegraph (attach receipt and statement).....	
Other (attach explanation).....	
LESS TRAVEL ADVANCES:.....	()
TOTAL REIMBURSEMENT REQUESTED	\$ _____
Attach applicable original receipts, a Trip Report & TDA-1 to support this request for reimbursement.	

IV. AUTHORIZATION:

I hereby certify that the above claim is true and conforms with the requirements of School Board Policy 3400.
 Approval _____ Signature of requesting person _____
 Principal/Department Head

V. EXPENDITURE INFORMATION:

Check Request No.	Gross Amount	G/L Account (8) Class+Obj+0's	Bus Area (4)	Cost Center (10) BA+T+L+0	Fund (4)	Internal Order	WBS Element	Grant (14)	Functional Area (16) Function + Activity +0's

Travel Voucher (W18894)

1. **Vendor Number** - to be completed by Accounts Payable
2. **Name** - name of person traveling
3. **Personnel No.** - personnel number of person traveling
4. **School/Department** - name of work location for person traveling
5. **Location No.** - Location number of person traveling
6. **Date** - date that Travel Voucher is completed
7. **Itinerary**
 - a. **Travel Dates** - enter dates of travel
 - b. **Departure Time** - enter time of departure from home or office
 - c. **Arrival Time** - enter the time of arrival home upon completing trip
 - d. **Destination (From/To)** - enter name of city traveler departed from and city of traveler's destination
 - e. **Days** - if per diem is used, calculate days based on dates, departure and arrival times
 - f. **Total Days Used to Compute Per Diem** - add total days together for all travel dates used
8. **Transportation** - place check mark on line next to mode(s) of transportation used
9. **Reimbursement Requested**
 - a. **Transportation**
 - 1) **Common Carrier** - if paid by traveler, enter dollar amount paid. If charged to School Board via a travel agency, enter agency's name.
 - 2) **Rental Car** - if paid by traveler, attach rental contract and enter dollar amount.
 - 3) **Private Car Mileage** - enter miles, multiply by current mileage rate and enter total dollar amount.
 - 4) **Tolls, parking and storage** - enter dollar amount and attach receipts.
 - 5) **Taxi, limousine, etc.** - enter dollar amount and attach receipts.
 - b. **Per Diem** - 1) enter number of whole and fractional days traveled, multiply by current reimbursement rate as published in the most recent memorandum from the Treasurer's Office and enter total.
or
 - 2) **Hotel** - enter amount of hotel bill plus taxes.
 - 3) **Meals** - enter total amount for meals based on instructions for Class C Travel.
 - c. **Miscellaneous**
 - 1) **Registration** - if prepaid by District, no entry. If paid by traveler, attach receipts and program or agenda.
 - 2) **Telephone, telegraph** - attach receipts and statement.
 - 3) **Other** - include explanations
 - d. **Less Travel Advances** - enter amount of advance.
 - e. **Total Reimbursement Requested** - enter total of all expenses listed, less any advances.
10. **Authorization**
 - a. **Approval/Signature** - signed by traveler and approved by appropriate administrator.
11. **Expenditure Information**
 - a. **Check Request No.** - number assigned by location from budget transaction log.
 - b. **Gross Amount** - total amount of Travel Voucher
 - c. **G/L Account, Business Area, Cost Center, Fund, Functional Area** - see the Chart of Accounts for coding instructions.
 - d. **Internal Order, WBS Element, Grant** - complete only if applicable

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

TRIP REPORT

NAME _____ POSITION _____

The following is a summary of my trip to _____
City & State

For _____
Convention/Seminar, Etc.

Date(s)

Summary of Day's Events

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

If more space is required, attach additional Trip Report Forms.

Signature

Trip Report (W18893)

Name: name of person traveling

Position: position of person traveling

City and State: city and state where trip was taken

Convention/Seminar, etc.: the name of the convention or seminar

Date/Summary of Day's Events: summarize by each day, the events of the day.

Signature: person traveling must sign form.

CLASS "C" TRAVEL MEALS VOUCHER
The School Board of Broward County, Florida

NAME _____ DATE _____

PERSONNEL NO. _____ TRANS (RA-007) _____

SCHOOL/DEPARTMENT _____ LOC. NO. _____

CLASS "C" TRAVEL MEALS VOUCHER is to reimburse meals only for travel which does not include an overnight stay. This reimbursement request must be supported by a Trip Report, Agenda/Program & TDA-1 and send to Accounts Payable. Please note that the Class C Meal Voucher reimbursement will be paid out of the employer payroll rather than an A/P check. Please refer to p 6 section E #2 of A-435.

I. ITINERARY:

Travel Dates	Departure Time	Arrival Time	Destination From/To

II. REIMBURSEMENT REQUEST:

BREAKFAST _____ @ * _____ = \$ _____
LUNCH _____ @ * _____ = \$ _____
DINNER _____ @ * _____ = \$ _____
*Current rate as published in the most recent memorandum from the Treasurer's Office. TOTAL = \$ _____

III. AUTHORIZATION:

I hereby certify that the above claim is true and conforms with the requirements of School Board Policy 3400.

Approval _____ Signature of requesting person _____
Principal/Department Head

IV. PAYROLL DISTRIBUTION: Retro Active Pay Adjustment RA-007

Job Class	Earn Type	Gross Amount	Pay End Date	Adj	Job
060000	MLC				

G/L Account (8) Class+Obj+0's	Bus Area (4)	Cost Center (10) BA+T+L+0	Fund (4)	Internal Order	WBS Element Capital Use	Grant (14)	Functional Area (16) Function + Activity +0's

Class “C” Travel Meals Voucher

1. **Name** – name of traveler
2. **Date** – date form is completed
3. **Personnel No.** – Personnel number of traveler
4. **School/Department** – location name for person traveling
5. **Loc. No.** – location number of person traveling
6. **Itinerary** –
 - a. **Travel Dates** – same as Travel Voucher
 - b. **Departure Time** – same as Travel Voucher
 - c. **Arrival Time** – same as Travel Voucher
 - d. **Destination From/To** - same as Travel Voucher
7. **Reimbursement Request**
 - a. **Breakfast, Lunch and Dinner** – number of meals by category and multiply by amount allowed.
 - b. **Total** – enter total of all amounts for all meals.
8. **Authorization** – must be signed by traveler and approved by appropriate administrator.
9. **Payroll Distribution**
 - a. **Fund, Function, Location, T., U., Activity** – see Chart of Accounts for coding.
 - b. **Job Class** – defaults to 06000
 - c. **Earn Type** – defaults to MLC
 - d. **Gross Amount** – total of all Class C Meal expenses
 - e. **Pay End Date** – ending date of pay period
 - f. **Adj.** – Adjustment, if applicable
 - g. **Job** – Job # of Class C Meal

Exhibit 5

EXPENSE VOUCHER (Non-county personnel)
The School Board of Broward County, Florida

VENDOR NUMBER	
----------------------	--

Date _____

Name _____

Social Security Number: _____

Address: _____

COMPLETE APPLICABLE SECTIONS - ATTACH A COPY OF THE CONSULTANT AGREEMENT
SEND APPROVED DOCUMENTS TO ACCOUNTS PAYABLE.

I. PURPOSE OF TRIP:

II. TRANSPORTATION:

Private Car Mileage (_____ miles x _____ cents per mile)*	\$
Place/Common Carrier (attach ticket stub) <input type="checkbox"/>	
Rental Car (attach rental contract) <input type="checkbox"/>	
Taxi <input type="checkbox"/> Limousine <input type="checkbox"/> Parking (attach receipts) <input type="checkbox"/>	
Food (Class C Only) <input type="checkbox"/>	
Hotel (Class C Only) <input type="checkbox"/>	

*Current rate as published in the most recent memorandum from the Treasurer's Office.

III. PER DIEM:

Computed by quarters: _____ days x _____* *Current rate as published in the most recent memorandum from the Treasurer's Office. Departed from Home _____ A.M. _____ P.M. _____, 20 ____ Returned to Home _____ A.M. _____ P.M. _____, 20 ____	
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--

Total Of Sections II, III = Total Of Expense Voucher	\$
-------------------------------------------------------------	-----------

IV. AUTHORIZATION:

I hereby certify that the above claim is just and true in all respects, that it conforms with the requirements of School Board Policy, and that payment therefore has not been received.	
Approval _____ Principal/Department Head	_____ Signature of requesting person

V. EXPENDITURE INFORMATION:

Check Request No.	Gross Amount	G/L Account (8) Class+Obj+0's	Bus Area (4)	Cost Center (10) BA+T+L+0	Fund (4)	Internal Order	WBS Element	Grant (14)	Functional Area (16) Function + Activity +0's

CONSULTANT AGREEMENT

I, _____, have been requested to serve as
 CONSULTANT/TRAINER for the School Board of Broward County, Florida on

_____ Date(s)

_____ Time

for _____ day(s) to perform the following services:

PROJECT/PROGRAM TITLE: _____

COMPONENT TITLE: _____

Develop New Program Deliver Program Evaluate Program Special Project

I understand that this agreement may be terminated if there is insufficient enrollment/attendance in the course assigned.

Business Event Type	Business Event #	Signature of Consultant/Trainer	Date

A PRIVATE/NON-BROWARD COUNTY CONSULTANT /TRAINER

My DAILY FEE is \$ _____.

My HONORARIUM total amount is \$ _____. My estimated expenses are \$ _____.

Upon completion of these services, I will forward the necessary INVOICE and TRAVEL INVOICE and receipts (airline, hotel, airport parking, etc.) to verify actual expenditures.

 Signature of Consultant/Trainer Social Security Number/EIN Home Telephone Fax Number

MAILING ADDRESS:

 Street Apt. # City State Zip Code

REQUESTING ADMINISTRATOR _____ Position/Title _____

Department/School/Center _____ Telephone _____ Date _____

Request for CONSULTANT/TRAINER services is hereby approved in accordance with existing School Board policies. Agreements valued at \$50,000 or higher require School Board Approval.

 Signature of Principal/Administrator Date

 Signature of Area Superintendent/Deputy Superintendent/Associate Superintendent Date

 Signature of Superintendent Date

EXPENSES WILL BE CHARGED AS FOLLOWS:

Consulting

Check Request No.	Gross Amount	G/L Account (8) Class +Obj+0's	Bus. Area (4)	Cost Center (10) BA+T+L+0	Fund (4)	Internal Order (12)	WBS Element (16)	Grant (16)	Functional Area (16) Function +Activity+0's
		316							
		3350000	0000	0000000000	0000	000000000000	000000000	000000000000	0000000000000000

Refer to School Board Policy 3400 for limitations of travel expenses.
 Form 2007 (Rev 4/10)

W-9 FORM MUST BE RETURNED WITH YOUR COMPLETED CONSULTANT AGREEMENT

**Request for Taxpayer
Identification Number and Certification**

Give form to the requester. Do not send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number
or
Employer identification number

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a “saving clause.” Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name” line.

Limited liability company (LLC). Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business name” line.

Other entities. Enter your business name as shown on required federal tax documents on the “Name” line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the “Business name” line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the “Exempt payee” box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF FINANCIAL OFFICER**

**I. Benjamin Leong, CPA
Chief Financial Officer**

Telephone: 754-321-1990

Facsimile: 754-321-1999

January 6, 2009

**TO: Principals
Department Heads**

**FROM: I. Benjamin Leong, CPA
Chief Financial Officer**

VIA: Area Superintendents

SUBJECT: NEW RATE FOR MILEAGE REIMBURSEMENT

Effective January 1, 2009, the standard mileage rate for the use of a personal vehicle for business is 55 cents per mile, down from 58.5 cents per mile.

This rate will be good until further notice.

VF/IBL/HLR:jc

Office0809/MileageRate010109

ec: School Board Members
James Notter, Superintendent of Schools
Executive Leadership Team
Area Business Analysts
Bookkeepers/Budgetkeepers

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF FINANCIAL OFFICER**

**I. BENJAMIN LEONG, CPA
CHIEF FINANCIAL OFFICER**

Signatures on file

January 4, 2010

TO: Principals/Department Heads

FROM: I. Benjamin Leong
Chief Financial Officer

VIA: Area Superintendent

SUBJECT: 2010 RATES FOR PER DIEM AND MILEAGE

Pursuant to School Board Policy 3400 "Per Diem and Traveling Expenses for Board Members, Board Employees and Other Authorized Individuals," a memorandum will be issued annually updating the current rates for mileage and per diem.

The 2010 rates for reimbursement of Per Diem are as follows:

Per Diem \$99 per day (meals, lodging and incidental expenses)

Meals \$39 per day:

Breakfast	\$8
Lunch	\$11
Dinner	\$20

This represents no change to the lodging and meal allowance from 2009. These rates are valid for all travel completed between January 1, 2010 through December 31, 2010.

The 2010 mileage reimbursement rate is 50 cents a mile down from the 2009 rate of 55 cents. The 2010 mileage rate of 50 cents per mile is to be used from January 1, 2010 through December 31, 2010.

All relevant travel forms are available on the District website <http://web/forms/formsoptions.htm>. Any questions should be directed to Accounting & Financial Reporting-Accounts Payable 754-321-8488.

LJB/IBL/HR:jc

C: School Board Members
Superintendent
Executive Leadership
Area Business Analysts
Budgetkeepers/Bookkeepers

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF FINANCIAL OFFICER**

**I. BENJAMIN LEONG, CPA
CHIEF FINANCIAL OFFICER**

January 7, 2011

TO: Principals/Department Heads

FROM: I. Benjamin Leong
Chief Financial Officer

VIA: Dr. Joel Herbst
Area Superintendent

SUBJECT: 2011 RATES FOR PER DIEM AND MILEAGE

Pursuant to School Board Policy 3400 "Per Diem and Traveling Expenses for Board Members, Board Employees and Other Authorized Individuals," a memorandum will be issued annually updating the current rates for mileage and per diem.

The 2011 rates for reimbursement of Per Diem are as follows:

Per Diem	\$99 per day (meals, lodging and incidental expenses)	
Meals	\$39 per day:	
	Breakfast	\$8
	Lunch	\$11
	Dinner	\$20

This represents no change to the lodging and meal allowance from 2010. These rates are valid for all travel completed between January 1, 2011 through December 31, 2011.

The **2011 mileage reimbursement rate is 51 cents a mile** up from the 2010 rate of 50 cents. The 2011 mileage rate of 51 cents per mile is to be used from January 1, 2011 through December 31, 2011.

All relevant travel forms are available on the District website <http://web/forms/formsoptions.htm>. Any questions should be directed to Accounting & Financial Reporting-Accounts Payable at 754-321-8488.

JH/IBL/HR:jc
HD/201011/MileagePerDiem2011

C: School Board Members
Superintendent
Executive Leadership
Area Business Analysts
Budgetkeepers/Bookkeepers