

**MIDLAND INDEPENDENT SCHOOL DISTRICT
STUDENT TRIP EXPENSE REPORT**

Please complete this form, attach the Student Travel Expense Worksheet, Student Travel Cash Disbursement Form (if used), and all original, itemized receipts taped on a sheet of paper and copied. Give the report to the appropriate administrator for approval. Once approved, the administrator should forward this form and all supporting documentation to the District Cashier in the Administration building, for processing.

For Business Office Use Only

Trip # _____
Check # _____
Receipt # _____
Refund CK# _____

Name/Vendor #: _____ Budget Code: _____
(Teacher / Coach / Employee)

Event: _____ Destination (City): _____
(Name of Club, Organization or Sport)

Participants: Sponsors: _____ Students: _____ Other (Bus Driver, etc.) _____

Departure Date: _____ Departure Time: _____ A.M. _____ P.M.

Return Date: _____ Return Time: _____ A.M. _____ P.M.

Trip Advance for: _____ Amount \$ _____

Expenses:

Meals _____ \$ _____

Rooms _____ \$ _____

Non-Exempt Taxes (City / County / Out-of-State ONLY) _____ \$ _____

Transportation _____ \$ _____

Registration/Entry Fees _____ \$ _____

Miscellaneous (List & Explain Expense) _____ \$ _____

Expense Report due: _____ Total Amount Spent \$ _____

Amount Returned to MISD \$ _____

Amount Due Employee \$ _____

Signature: _____
(Teacher / Coach / Employee)

I have reviewed & verified the travel expenses listed above. Approved: _____
(Principal or Director)

IMPORTANT!!!

Please remember that Coaches, Sponsors, Bus Drivers and any other Adults **CAN NOT** sign out money on the “*Student Travel Cash Disbursement Form*.” Itemized receipts must be provided for all Adults.

Also, as a reminder, MISD cannot pay for any taxes on Student Travel Meals for Students or Adults. A tax exempt form is included in this packet for your use. On Hotels inside Texas, you must use the Hotel Tax Exempt Form. MISD does not pay State Taxes in Texas, however we do have to pay county/city taxes.

Please review your reports before sending them in to ensure all receipts are attached and no taxes are included. It will be the responsibility of the person (Coach, Sponsor, Etc.) who was issued the advance to pay back any money not accounted for.

MISD STUDENT TRAVEL REIMBURSEMENT GUIDELINES

A. Student Meals

1. The MISD per diem payment will not exceed the maximum per meal allowance.
2. Due to IRS regulations, trips that are taken in one day whether under or over 100 miles, lunch is the only meal that will be reimbursed regardless of the time of departure or return. **** Trips to Odessa, Monahans, etc., that are all-day (i.e., at least 8a – 4p) in duration will be reimbursed for the lunch meal only.**
3. The sponsor must attach all **ORIGINAL ITEMIZED RECEIPTS** from the meal. The Cash Disbursement Form is considered a receipt when a student signs for the amount received.
4. Sponsors are encouraged to have group meals and to pay for the group meal. The documentation for these meals must include what was purchased, where, when, and for how many students/sponsors.
5. MISD cannot pay Texas State tax. Tax-exempt forms are supplied in the packet with the advancement check.
6. Cash given to students for meals must be documented by the individual student's signature in their own handwriting, date of receipt, amount received, and the meal designation (i.e., breakfast, lunch, or dinner) on the Cash Disbursement Form provided. It is not acceptable for 1 student or sponsor to write in all the names.
7. Group meal receipts, along with the Cash Disbursement Form receipt, may not exceed the student per diem for the trip.
8. The MISD payment to the sponsor for student meals may not exceed the MISD per meal allowance unless pre-approved by the school's Principal or designee.
9. The current MISD meal allowance is as follows:

Breakfast: \$13.00
Lunch: \$16.00
Dinner: \$26.00
10. The meal allowance guidelines will be strictly adhered to unless prior approval is received from the Principal or designee.
11. Tips are included into this meal allowance and will not be reimbursed as an additional expense to the per diem allowance.

B. Student Rooms/Lodging

1. Student room/lodging allowance is \$26.00 per night per student. (NOTE: It is recommended that four (4) students stay in a room together.) Appropriate consideration will be given to situations where mixed gender and/ or odd numbers of participants involved.
2. The MISD payment for rooms/lodging, plus local taxes, will not exceed the MISD per day without prior approval from your Principal. MISD is exempt from paying state tax. It is the sponsor's responsibility to present the lodging provider with the Texas Hotel Occupancy Tax Exemption Certificate.
3. The sponsor must attach the **ORIGINAL, ITEMIZED RECEIPT/INVOICE** which shows the room charges, tax charges, any miscellaneous costs, and date(s) of service to the Trip Expense Report.
4. Lodging should not be considered for trips of less than 100 miles.

C. Sponsor Lodging

1. Follow the same guidelines as for students, except the lodging allowance is \$159.00 per night, plus local taxes.

***NOTE: If traveling on an MISD bus, be sure to include the bus driver in your room count when making reservations and requesting an allowance. Add the request for the driver's room to the Request for an Advance for Student Travel form. The room allowance for the bus driver will be the same as the sponsor's allowance - \$159.00 per night.**

D. Sponsor Meals

1. The MISD payment to the sponsor may not exceed the MISD meal allowance fee unless pre-approved by the school's Principal.
2. ITEMIZED, ORIGINAL receipts are required as attachments to the Trip Expense Report.
3. If the sponsor disburses cash for their meals, they must sign the Cash Disbursement Form too.
4. MISD meal allowances is as follows:

Breakfast: \$13.00

Lunch: \$16.00

Dinner: \$26.00

5. The meal allowance guidelines will be strictly adhered to unless prior approval is received from the Principal or designee.
6. Tips are included into this meal allowance and will not be reimbursed as an additional expense to the per diem allowance.
7. If the sponsor's meal(s) is included in the group meal receipt, the meal allowance for that meal(s) must be subtracted from the daily per diem.

E. Registration Fees

1. The sponsor must attach the ORIGINAL, ITEMIZED RECEIPT to the Trip Expense Report for the reimbursement of registration fees.

F. Personal Car – Mileage Reimbursement

1. For out of town trips, mileage will be figured as the miles from Midland to the destination city as stated in the Mileage for Commonly Traveled Cities list found on the web page. For those cities not listed, please use MapQuest as the "official" mileage calculator. This information may be obtained from your school or department secretary or accessed from the Business Services web page.
2. For local trips, mileage is only allowed if pre-approved. If pre-approved, the number of miles is figured as the round trip mileage from the employee's work location to the trip destination(s).
3. Fuel charges (gasoline) will not be reimbursed as they are included in the per mile reimbursement rate.
4. If the sponsor drives an MISD vehicle for an event, charges for gasoline only will be reimbursed. The ORIGINAL, ITEMIZED RECEIPT must be attached.

G. Miscellaneous

1. MISD payment for miscellaneous expenses cannot exceed the pre-approved allowance.
2. Personnel must attach ORIGINAL, ITEMIZED RECEIPT to the Trip Expense Report in order to get reimbursed for any miscellaneous fees.
3. Advance payment for student travel or reimbursement to the sponsor will be completed within two (2) work weeks from the time the Trip Expense Report is received and approved by the Business Office.

H. Exceptions

1. If there are exceptions that would cause a deviation from these guidelines, the employee MUST attach an explanation which must be approved by the Principal, Director, or Executive Director of Business Services.

I. Reporting

1. Employees receiving travel advances must submit expense reports within 48 hours or two (2) work days of returning from the approved event.
2. It is the sponsor's responsibility to ensure their Trip Expense Report is submitted, along with the appropriate attachments, in a timely manner, to their campus Principal or department Director.
3. The Principal or Director is responsible for:
 - a. Reviewing the Trip Expense Report and attachments for accuracy and completeness.
 - b. Forwarding it to the Business Office
4. The Business Office will issue a check within two (2) weeks after receipt of the Trip Expense Report, unless circumstances (error on report, etc.) prevent it.

Midland Independent School District
STUDENT TRAVEL EXPENSE REPORT WORKSHEET

This worksheet must accompany the Student Trip Expense Report along with ORIGINAL, ITEMIZED RECEIPTS to support the expenditures.

Number of Students _____

Number of Sponsors _____

MEALS:

Per Diem Allowance of Student Meals - Breakfast: \$13.00
Lunch: \$16.00
Dinner: \$26.00

# of Breakfast Meals	_____	x of Students	_____	x \$13.00	\$ _____
# of Lunch Meals	_____	x of Students	_____	x \$16.00	\$ _____
# of Dinner Meals	_____	x of Students	_____	x \$26.00	\$ _____

Total Meals Allowed for Students \$ _____

Must attach original, itemized receipts. Per Diem Allowance for Sponsor Meals - Breakfast: \$13.00
Lunch: \$16.00
Dinner: \$26.00

of Sponsors _____ # of Breakfast _____ # of Lunches _____ # of Dinners _____

Total Meals Allowed for Sponsors \$ _____

Total ALLOWED for Meals for Students and Sponsors \$ _____

List receipts below. **Remember to use your tax exemption certificate. MISD will not reimburse tax.**

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total SPENT on Meals (Attach Receipts)	\$ _____

ROOMS:

Guidelines: **Students** - \$26/student/night

Sponsor - \$159/sponsor/night

Texas State taxes will not be reimbursed. Remember to use the Texas Hotel Occupancy Tax Exemption Certificate.

STUDENT: # of Male Students _____ # of Female Students _____

of Nights _____ # of Rooms _____ Room Rate: _____ **Total** \$ _____ Non-exempt Tax \$ _____

SPONSOR:

of Nights _____ # of Rooms _____ Room Rate: _____ **Total** \$ _____ Non-exempt Tax \$ _____

Total Room Costs \$ _____ **Total Taxes** \$ _____

TRANSPORTATION:

Personal Vehicle # of Miles _____ x [current rate] per mile
(Only allowable mileage is reimbursed.)

Total \$ _____

Midland Independent School District
Student Travel
Cash Disbursement Form

This form should be used if cash is given to students and/or sponsors for meals.

STUDENTS MUST SIGN THIS FORM IN THEIR OWN HANDWRITING!

Signature of Sponsor Distributing Funds: _____

Date of Disbursement: _____

Purpose of Disbursement: _____

Student Signature	Amount Received	Student Signature	Amount Received

TOTAL:

Total must match the total on the Student Travel Expense Report Worksheet.


Make copies of this form as needed to accommodate the number of students/sponsors.

Texas Hotel Occupancy Tax Exemption Certificate

Provide completed certificate to hotel to claim exemption from hotel tax. Hotel operators should request a photo ID, business card or other document to verify a guest's affiliation with the exempt entity. Employees of exempt entities traveling on official business can pay in any manner. For non-employees to be exempt, the exempt entity must provide a completed certificate and pay the hotel with its funds (e.g., exempt entity check, credit card or direct billing). This certificate does not need a number to be valid.

Name of exempt entity Midland ISD	Exempt entity status (Religious, charitable, educational, governmental) Educational
Address of exempt organization (Street and number) 615 W. Missouri Avenue	
City, State, ZIP code Midland, TX 79701	

Guest certification: I declare that I am an occupant of this hotel on official business sanctioned by the exempt organization named above and that all information shown on this document is true and correct. I further understand that it is a criminal offense to issue an exemption certificate to a hotel that I know will be used in a manner that does not qualify for the exemptions found in the hotel occupancy tax and other laws. The offense may range from a Class C misdemeanor to a felony of the second degree.

Guest name (Type or print)	Hotel name	
Guest signature 	Date	

Exemption claimed

Check the box for the exemption claimed. See Rule 3.161: Definitions, Exemptions, and Exemption Certificate.

- ☐ **United States Federal Agencies or Foreign Diplomats.** Details of this exemption category are on back of form. This category is exempt from state and local hotel tax.
- ☐ **Texas State Government Officials and Employees.** (An individual must present a Hotel Tax Exemption Photo ID Card). Details of this exemption category are on back of form. This limited category is exempt from state and local hotel tax. Note: State agencies and city, county or other local government entities and officials or employees are not exempt from state or local hotel tax, even when traveling on official business.
- ☐ **Charitable Entities.** (Comptroller-issued letter of exemption required.) Details of this exemption category are on back of form. This category is exempt from state hotel tax, but not local hotel tax.
- ☒ **Educational Entities.** Details of this exemption category are on back of form. This category is exempt from state hotel tax, but not local hotel tax.
- ☐ **Religious Entities.** (Comptroller-issued letter of exemption required.) Details of this exemption category are on back of form. This category is exempt from state hotel tax, but not local hotel tax.
- ☐ **Exempt by Other Federal or State Law.** Details of this exemption category are on back of form. This category is exempt from state and local hotel tax.

Permanent Resident Exemption (30 consecutive days): An exemption certificate is not required for the permanent resident exemption. A permanent resident is exempt the day the guest has given written notice or reserves a room for at least 30 consecutive days and the guest stays for 30 consecutive days, beginning on the reservation date. Otherwise, a permanent resident is exempt on the 31st consecutive day of the stay and is not entitled to a tax refund on the first 30 days. Any interruption in the resident's right to occupy a room voids the exemption. A permanent resident is exempt from state and local hotel tax.

Hotels should keep all records, including completed exemption certificates, for four years.

Do NOT send this form to the Comptroller of Public Accounts.

Texas Sales and Use Tax Exemption Certification

This certificate does not require a number to be valid.

Name of purchaser, firm or agency Midland ISD	
Address (Street & number, P.O. Box or Route number) 615 W. Missouri Avenue	Phone (Area code and number) 432-240-1000
City, State, ZIP code Midland, TX 79701	

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: _____


Street address: _____ City, State, ZIP code: _____

Description of items to be purchased or on the attached order or invoice:

Purchaser claims this exemption for the following reason:

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law.

I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

 Purchaser	Title	Date
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NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.

THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.

Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

This certificate should be furnished to the supplier.

Do not send the completed certificate to the Comptroller of Public Accounts.