



LITTLE ELM INDEPENDENT SCHOOL DISTRICT
TRAVEL GUIDELINES & PROCEDURES

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TRAVEL INTRODUCTION

Travel arrangements are needed whenever travel expenses are to include lodging, airfare, transportation, meals, and other related items incurred by an employee who is in travel status, conducting official business for the District. Each employee of the District has a responsibility to limit travel to purposes that are clearly essential, and to consider the most economical means of accomplishing travel. An LEISD employee is entitled to reimbursement of certain travel expenses required by the employee while conducting official business, subject to certain limitations as prescribed by policies. The employee must minimize the amount of travel expenses reimbursed by ensuring that each travel arrangement is the most cost-effective, considering all relevant circumstances. Meals are allowable when overnight travel occurs.

STATE REGULATIONS AND LOCAL POLICY & PROCEDURES RELATED TO TRAVEL COSTS

Whenever federal, state, and local travel policy differ, the most restrictive is followed. Employees must ensure that their travel complies with applicable laws and rules and must not seek reimbursement for travel expenses that the employee should reasonably know are not reimbursable.

FEDERAL REGULATIONS RELATED TO TRAVEL

In the absence of an acceptable, written district policy regarding travel costs, the rates and amounts established under 5 U.S.C. 5701-11 (Travel and Subsistence Expenses; Mileage Allowances), or by the administrator of general services, or by the president (or his or her designee) pursuant to any provisions of such subchapter must apply to travel under federal awards (48 C.F.R. 31.205– 46(a)). [2 C.F.R. 200.474(a), (d) (LEISD Board Policy CBB LEGAL)].

For any allowable expense incurred, the employee must document travel costs with the appropriate LEISD Travel Form(s) and submit a request for reimbursement, with receipts, documenting actual expenses. The employee should ensure that each travel arrangement is the most cost-effective, considering all relevant circumstances. LEISD Business Services is the final approver and is responsible for determining the necessity of a reimbursement; and what is a reasonable and allowable expense.

*Federally funded travel needs approval at least one month prior to date of travel. Please contact Penny Tramel for questions and information.

TRAVEL COSTS

Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business for the District. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the District's non-federally funded activities and in accordance with the District's written travel reimbursement policies (LEISD Board Policy CBB LEGAL).

For any allowable expense incurred, the employee must document travel costs with the appropriate LEISD Travel Form(s) and submit a request for reimbursement, with receipts, documenting actual expenses. The employee should ensure that each travel arrangement is the most cost-effective, considering all relevant circumstances. LEISD Business Services is the final approver and is responsible for determining the necessity of a reimbursement; and what is a reasonable and allowable expense.

TRAVEL GUIDELINES AND PROCEDURES

All travel must be pre-approved by the employee's principal or immediate supervisor prior to booking any travel arrangements. A district employee that plans to travel must complete a Laserfiche Travel Request Form. The Laserfiche Travel Request Form **must**:

- ✓ Include supporting documents for all know cost or estimated cost such as registration, airfare, car rental, personal vehicle; maps for per diem mileage, hotel lodging, and miscellaneous cost.
- ✓ Identify the budget code. The campus/department must ensure funds are available.

All travel cost must have a district purchase order approved prior to travel, EFT direct deposit, picking up checks or credit cards.

Important:

- ✓ Employees are responsible for canceling reservations. The district will not be responsible for any employee failing to cancel reservations not used.
- ✓ When traveling out of state, travel must also be approved by the Superintendent.
- ✓ Every effort should be made to limit travel to purposes that are clearly essential, and to consider the most economical means of accomplishing travel.

TRAVEL EXPENSES

A District employee can be advanced or reimbursed for reasonable, allowable expenses incurred while carrying out District business only with prior approval by the employee's supervisor and in accordance with administrative regulations (LEISD Board Policy DEE LOCAL).

In-District travel is conducting business within LEISD Boundaries. The employee's immediate Supervisor must approve In-District travel. Use the "District Mileage Chart and Local Mileage Log" for per diem cost.

Local travel (i.e. day trips) is conducting official business within 50 miles of travel destination from traveler's origination point (LEISD location). The employee's immediate Supervisor must approve local travel before it is attached to your requisition in ASCENDER and submitted for further approval. While conducting local travel, overnight travel and meals are not allowed nor reimbursable. Any exceptions must have final pre-approval from the approving budget manager.

In-State travel is conducting official business outside of the District and over 50 miles from traveler's origination point. The employee's immediate Supervisor must approve in-state travel before it is attached to your requisition in ASCENDER and submitted for further approval.

Out-of-State is any travel outside the state of Texas. The employee's immediate Supervisor and the Superintendent must approve all out-of-state travel before it is attached to your requisition in ASCENDER and submitted for further approval.

TRAVEL ADVANCE

A travel advance is the estimated cost of travel expenses (lodging, meals, mileage, etc.) that is provided to the employee in advance of a trip (prepayment). An employee may ask for a travel advance for anticipated out of pocket expenses when conducting official business travel.

Any unused advance amount or amounts deemed not allowable, shall be reimbursed to the District within 10 days of the return date of travel. If such amount is not reimbursed within that period, the employee expressly authorizes the District to recover such amount using a payroll deduction on the next available pay period. The Internal

Revenue Service (IRS) requires a settlement of advanced business expenses and it dictates that if a settlement is not received, that the amount of the advance be deducted from the wages of the employee and properly taxed.

If travel expenses were not advanced, the employee shall submit the Laserfiche Invoice Submission Form along with travel receipts for the amounts actually expended, after the trip has concluded. All forms need to be completely filled out before submitting to Business Services.

Important:

- Advance payments of registration fees will be made to seminar providers only, not to the employee.
- If more than one person is attending the same conference, you may not group the travel expenses together and qualify for the advance.
- Reconciling your travel within 10 days of the return date of the travel

AIRFARE

A District employee can be request approval for the actual cost of commercial air transportation incurred to conduct official business. A detailed itemized receipt issued by the airline company is required for airfare expenditures and reimbursements. The reimbursement may not exceed the cost of the lowest airfare to the employee's travel destination.

Important:

- Laserfiche Travel Request form is required to be submitted and approved.
- An approved purchase order is required prior to making any purchases.
- Airfare tickets should not be purchased through any ticket agency or online prior to receiving and approved purchase order.
- The District will only reimburse for coach class fare.
- If signed receipt is not submitted, the employee will need to reimburse the District
- Provide receipts within 10 days after return of travel.

LODGING

A District employee can request approval for lodging expenditures incurred while conducting official business while in overnight travel status. Lodging within the greater Dallas-Fort Worth metropolitan area is not allowed unless prior approval is received from the budget manager. Approved rates are dependent upon location, per GSA.gov, and/or travel details (i.e. conference designated hotel). Please use links provided on LEISD Travel Webpage. The lodging expense is only allowable and reimbursable if it is incurred at a commercial lodging establishment.

Hotel Occupancy Tax

The District is exempt from paying Texas state hotel occupancy tax and sales tax. It is the responsibility of the employee to claim exemption from the specified tax for District-related business travel. The employee may not be reimbursed for the state tax if the traveler fails to present the Texas Hotel Occupancy Tax Exemption Certificate to the hotel. The employee is not exempt from paying other applicable taxes imposed for lodging, such as county, city or municipal taxes.

Important:

- Laserfiche Travel Request form is required to be submitted and approved.
- An approved purchase order is required prior to making any purchases.
- When staying at a hotel, employees should complete a Texas Hotel Occupancy Tax Exemption Certificate (at time of check-in) to avoid state occupancy tax. If the employee fails to submit a Texas Hotel Occupancy Tax Exemption Certificate and is charged the state tax, Little Elm ISD will not be responsible for that portion of the hotel expense.

- Provide lodging receipt and reconcile within 10 days after return of travel.

MEALS

A District employee can request approval for meal expenses incurred while conducting official business, not to exceed the current approved rate listed below. The meal expense is only reimbursable if the employee is in travel status and when a meal is not already provided.

All meals request should include the time and date of departure and return. Eligible reimbursement for meal costs incurred during approved overnight travel shall be limited to the following:

Breakfast	\$12.00 (must leave by 6:00 a.m.)
Lunch	\$16.00 (must leave by 11:00 a.m.)
Dinner	\$26.00 (must return after 6:00 p.m.)

If eligible for the entire \$54.00 per diem for a full day of travel on an overnight trip, it may be used in different amounts for each meal; amounts greater than \$54 per day will not be reimbursed. ** Employees/Sponsors/Coaches traveling with students will be issued the student per diem rate.

Important:

- Laserfiche Travel Request form is required to be submitted and approved.
- An approved purchase order is required prior to making any purchases.
- Meals associated with authorized overnight travel not related to a state or federal grant shall be paid to employees on a per diem basis.
- No receipts shall be required for expenses paid on a per diem basis. (LEISD Board Policy DEE LOCAL)
- Meals provided at the conference/workshop/event and continental breakfast or any meals offered by the hotel are considered a provided meal and not reimbursable. Any exceptions must have pre-approval from the approving budget manager
- Non-Overnight Meals: Travel reimbursement for meal expenses when overnight lodging is not required is considered taxable income according to the IRS; therefore, meals will not be reimbursed unless overnight lodging is required or traveling with students.
- No reimbursements for: any amounts in excess of the approved amount, alcohol or service fee's over 20%.

Non-reimbursable Meal Expenses

- Meal expenses incurred by the employee while not conducting official business are not reimbursable. LEISD does not pay for day trip meals (must be overnight travel). Meals and refreshments are not provided when the employee is out of the District on business for the day; including scouting trips.
- A “mandatory” service charge may only be reimbursed if the service charge is imposed by an establishment and cannot be refused by the customer.
- The purchase of alcoholic beverages or sales tax are NOT reimbursable.
- Continental breakfast offered by the hotel is considered a provided meal and not reimbursable. Any exceptions must have pre-approval from the approving budget manager.
- Meals provided at the conference such as breakfast, lunch and dinner are considered a provided meal and not reimbursable.

MILEAGE

A District owned vehicle with the District CC for gas is the preferred method of transportation. Employees A District employee can request approval for utilizing a personal vehicle to conduct official business and can receive the current approved mileage rate of **\$0.725 cents** per mile.

Important:

- Laserfiche Travel Request form is required to be submitted and approved.
- An approved purchase order is required prior to making any purchases.
- The mileage rate is inclusive of all expenses associated with the employee's use of a personal vehicle.
- A print out is required to calculate miles traveled from origination point (LEISD Employee work location) to destination point per mile based on the mileage in www.googlemaps.com.
- Only the employee driving may claim mileage expense.
- Mileage shall not be greater than the cost of a coach airfare

Non-reimbursable Mileage Expenses

- The cost of gasoline is included in a mileage reimbursement, therefore not reimbursable.
- When driving a personal vehicle, the driver's personal insurance is responsible for coverage in case of an accident.
- If a stipend is provided which includes mileage, there is no option for mileage a reimbursement.
- Mileage to and from employee's home address, unless such mileage is determined to be less.

REGISTRATION

Registration fees for a conference, workshop, or other training event are allowable costs. Registration fees must have detailed supporting documentation showing proof of attendance, price, and itinerary schedule. Fee-based optional events such as socials, excursions, tours, or other purely entertainment events are non-reimbursable expenses. It is standard LEISD practice for the District to pay for employee registration fees.

Important:

- Laserfiche Travel Request form is required to be submitted and approved.
- An approved purchase order is required prior to registering.
- Conference registrations are coded to object code 6411 (employee), 6412 (student) and 6419 (non-employee).
- A personal credit card should not be used for registration.

VEHICLE RENTAL

A District employee can rent a vehicle to conduct official business while in travel status. The District uses Enterprise Rent-A-Car as the exclusive vehicle rental provider. The employee's personal insurance is responsible for coverage.

Rental Reservation Options (vendor # 98504)

- **Phone Reservation** - Call 1-800-RENT-A-CAR and give the provide the booking agent the Billing# and Account# (TXxxxxx) to the booking agent.
- **Online Reservation** - Go to enterprise.com, enter the location, date, time, and Account# for the rental and click "Continue" to search for available vehicles. A box will pop up requesting your Pin# to be entered. Choose the car class that is preferred. The next screen will be the Extra's screen, click "Continue to review". On the next screen, enter the renter's name, phone and email. Below, it will ask to confirm a business rental (if this is a business rental, click "yes"). It will ask if you are authorized in choosing to bill Little Elm ISD. Enter the Billing# and click on "continue" And on the next screen, click on "Reserve Now" to complete the reservation.
- When obtaining the vehicle, the employee will need to provide their name, reservation confirmation number, and a valid driver's license. A personal credit card is not needed.

Important:

- Laserfiche Travel Request form is required to be submitted and approved.
- An approved purchase order is required prior to making any purchases.
- If renting a vehicle, you will need a purchase order to Capital One – CC for gas. Gas receipts will need to submit with your purchase order when reconciling.
- If justification is required for a rental vehicle, requestor shall explain how the rental was necessary and how it was more cost effective than alternate transportation.
- Provide rental receipts and reconcile within 10 days after return of travel.

MISCELLANEOUS TRAVEL EXPENSES

Parking, Tolls, Fuel Purchases for Vehicle Rentals

A District employee can request approval for parking, tolls, or fuel (for vehicle rentals **only**) expenses incurred while conducting official business in a personally owned or leased vehicle, rental vehicle, District-owned or District-leased vehicle. A detailed receipt is required for reimbursement with dates and fees charged.

Baggage

Baggage fees incurred to conduct official business are allowable for reimbursement when using commercial air transportation. Charges for excessive baggage may be reimbursed as long as it is within reason and travel is related to official business and justification provided (i.e. District-owned equipment or supplies). Detailed receipt is required for reimbursement.

Internet Charges

Reimbursement of internet charges are allowed only if an employee is on District business and needs to stay in contact with the District to conduct business.

Supplies at conferences

Some vendors at conferences will offer discounted prices for supplies. The District allows Blanket POs for purchasing supplies at conferences if budget funds are available. The vendor **must be** an approved vendor by LEISD. A signed PO is required before the trip. Original vendor receipts, cancelled checks, and copies of employee credit card statements are required as supporting documentation for such purchases.

Transportation Costs

A District employee can request approval for the actual cost of transportation by mass transit including taxi, shuttle, bus, etc., or a network transportation driver (Uber, Lyft, etc.), if incurred to conduct official business and while in travel status. A detailed receipt is required and must itemize the date and the fare charged for each trip.

Important:

- Laserfiche Travel Request form is required to be submitted and approved.
- An approved purchase order is required prior to making any purchases.
- A district fuel card is the preferred method for vehicle rentals
- Provide receipts and reconcile within 10 days after return of travel.

Non-reimbursable Miscellaneous Travel Expenses

- Mileage is not reimbursable for a rental car; mileage is only reimbursable for personal vehicles.
- A charge for a liability insurance supplement, personal accident insurance, safe trip insurance or personal effects insurance is not reimbursable.
- If none of the mileage or rental cost is reimbursable the employee will not be reimbursed for parking, tolls, or fuel (for vehicle rental)

- Only the employee who paid for the miscellaneous expense may be reimbursed for that expense.

NON-TRAVEL EXPENSES/REIMBURSEMENT

Without prior approval, if an employee purchases non-travel items and requests a reimbursement from the District, the purchase bypasses authorization and procurement review and may or may not be reimbursed.

Original, Itemized Receipts

Unless otherwise stated, reimbursement of travel expenditures requires a detailed, original, itemized receipt. A credit card charge slip is not considered an itemized receipt. If the employee cannot produce original, itemized receipts, a lost receipt form must be utilized.

Discounts and Reward Programs

In accordance with the State Comptroller's TexTravel Guidelines, the District acknowledges that discount or reward programs, such as flights, hotel, etc., given for travel are not things of value belonging to the District. Tracking reward programs of each employees would be administratively impractical and thus the District has determined that the employee may retain the value, if any that is received personally due to school business related travel.

OTHER NON-REIMBURSABLE TRAVEL EXPENSES

- Travel expenditures or expenses not related to LEISD business.
- Meal and lodging expenses incurred more than one night before and after LEISD business begins are not reimbursable.
- An employee may only be reimbursed for a travel expense from one source, not multiple reimbursements.
- Texas sales tax are not reimbursable or an allowable expense.
- Reimbursement for a travel expense not actually incurred.
- Reimbursements for gifts or gift cards.
- Reimbursement for taxes not required to pay.
- Purchase of personal items for staff or students are not eligible for the sales tax exemption or reimbursement.

STUDENT TRAVEL EXPENSES

Any in-state overnight trips taken by student organizations and other student groups shall require approval from the Superintendent or designee. Any out-of-state trips taken by student organizations or other student groups shall require approval from the Superintendent. Students who participate in school-sponsored trips shall be required to use transportation provided by the District to and from the event, except as otherwise permitted in administrative regulations [Student Activities Travel (FMG LOCAL)]. Student travel procedures should follow the same as employee for airfare, lodging, misc. expenses except the meals per diem.

Meals

Students will receive meal allotment at the current rate listed on LEISD's Travel Webpage. Any amount greater will not be allowed. No receipts are required for student meal money however; the employee sponsoring the trip must certify the date students receiving funds for meals. Sponsor may be required to validate the actual costs with receipts, as appropriate. If the actual costs are less than the advanced rate, the sponsor must return the unspent funds to the District within 10 days of the travel return date.

Meals purchased by the school for group student travel on authorized school trips are exempt from the sales tax only if the school contracts for meals. (This would also apply for banquets for school groups.) Generally, the meal must be paid for with a school check and the eating establishment must be provided with an exemption certificate.

Breakfast	\$8.00	(must leave by 6:00 a.m.)
Lunch	\$12.00	(must leave by 11:00 a.m.)
Dinner	\$18.00	(must return after 6:00 p.m.)

If eligible for the entire \$38.00 per diem for a full day of travel or an overnight trip, it may be used in different amounts for each meal; amounts greater than \$38 per day will not be reimbursed. Employees/Sponsors/Coaches traveling with students will be issued the student per diem rate.

NOTE: Booster clubs, PTA's and other associated groups may not use the District's tax exemption certificate or employer identification number. By law, these groups must obtain their own tax exemption status and employer identification number. Individual members of the groups may not claim exemption from sales tax on meals they purchase while on a school of school district authorized trip.

Little Elm ISD is not exempt from out of state, city or county occupancy taxes.

Important:

- Laserfiche Travel Request form is required to be submitted and approved.
- An approved purchase order is required prior to making any purchases.
- A roster of student and sponsors attending the travel must be included with all requests.
- Once the trip has concluded, the sponsor shall submit the Laserfiche Travel Request form with the Student Travel Cash Sheet, to include necessary receipts of expenses. If students are given the money to spend on meals, receipts are not required; however, students and sponsor(s) attending must sign and date receiving meal amounts per day. Any excess funds from advanced student meal funds (for students who did not travel) and the list must be returned to Business Services within 10 business days of returning.
- If the coach/sponsor pays for all the meals, then one itemized receipt must be obtained from the eating establishment and remitted to Business Services. If the funds were advanced, excess funds must be returned. The receipt and any excess funds are due to Business Services within 10 days of return.
- Receipts and reconcile within 10 days after return of travel.

RESOURCES

Little Elm Independent School District Board Policies

[Texas Administrative Code](#)

[Texas Government Code Chapter 660](#)

[Rental Vehicle vs. Mileage Reimbursement Calculator](#)

[TEA Financial Accountability System Resource Guide, Section 1.9.2.2 Employee/Board Member Travel and Business Expenses](#)

State Comptroller's TexTravel Guidelines