

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

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

January 6, 2015

TO: Principals/Department Heads
FROM: Ivan Perrone, Acting Treasurer
Treasurer's Office
VIA: I. Benjamin Leong, CFO
Office of The Chief Financial Officer

SUBJECT: MILEAGE RATE FOR 2015

Effective January 1, 2015, the mileage reimbursement rate is 57.5 cents per mile, up from the rate of 56 cents in 2014.

The rates for reimbursement of Per Diem have not changed and are as follows:

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

Meals \$39 per day:
Breakfast \$8
Lunch \$11
Dinner \$20

Please inform your staff of this change.

All relevant travel forms are available on the District website:

<http://web/ets/css/secret/recordsret/forms.html>

Any questions should be directed to Accounting & Financial Reporting-Accounts Payable
754-321-2285.

IBL/IP:pt

cc: School Board Members
Superintendent
Executive Leadership
Budgetkeepers/Bookkeepers

BUSINESS PRACTICE BULLETIN

BULLETIN NO.: **A-442**

PAGE: 1 of 10

DATE: **January 1, 2011**

The School Board of Broward County, Florida

SUBJECT: MILEAGE REIMBURSEMENT PROCEDURE

GENERAL

Per School Board Policy 3400, mileage shall be reimbursed for business-related travel at the rate authorized by law for employees of the District. Reimbursement shall be based on mileage calculations as set forth in this procedure. For mileage associated with a Temporary Duty Authorization (TDA) use Business Practice Bulletin A-435 "Reimbursement of Travel Procedure". *Please note: All forms must be filled out in ink, not pencil.*

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 7, 2011 memorandum for new rate January 1, 2011 \(Exhibit 3\)](#)
[Refer to January 4, 2010 memorandum for new rate January 1, 2010 \(Exhibit 4\)](#)

A. MILEAGE CALCULATIONS

1. Employees who depart from and return to their work location may claim the total miles driven while on official business.
2. Miles traveled by an employee who departs from home to a business location shall not be reimbursed if the mileage traveled to the first business location is less than the mileage from home to the employee's regular work location. However, any excess mileage on the first trip and all mileage on subsequent trips is reimbursable. (See Examples on Page 2-3.)
3. Mileage traveled by an employee who returns home from a business location is not reimbursable if the mileage traveled from the last business location to home is less than the mileage from the employee's regular work location to home. However, any excess mileage is reimbursable. (See Examples on Page 2-3.)
4. When calculating mileage, use the mileage chart available on the School Board Intranet at <http://web/propertymgmt/> or Internet at <http://www.broward.k12.fl.us/propertymgmt> or other Internet map mileage sites, ie. Mapquest. This is an interactive web page provided by Facility Management Plan & Site Acquisition Department.
5. When mileage cannot be retrieved from the website (see A4 above), use the vehicle's odometer reading.

A. MILEAGE CALCULATIONS (continued)

Supersedes
A-442 01/01/2011

Issued By:
Financial Reporting/Accounts Payable

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: A-442
PAGE: 2 of 10
DATE: January 1, 2011

SUBJECT: MILEAGE REIMBURSEMENT PROCEDURE

6. Total mileage traveled from home to and from work by School Board employees on Saturdays, Sundays and holidays, if the day is not the employee's normal workday, is reimbursable. Total mileage traveled by an employee to and from work, who returns from home to work beyond the employee's normal work hours on School Board business, is reimbursable.
7. Current mileage rates are published annually and reported to the District through the Treasurer's Office Annual Memorandum regarding Per Diem and Mileage Rates. (*Refer General Section of this bulletin.*)
8. Because mileage rates will change each calendar year, employees must submit a mileage voucher that includes travel through the end of December. A new mileage voucher citing the new rate must be initiated for travel beginning January 1st of each year.

B. MILEAGE CALCULATION EXAMPLES

In the following examples, assume that the employee's commuting mileage (home to office) is 4 miles each way. An illustration of how the mileage should be recorded is shown on the attached Mileage Voucher Exhibit (Exhibit 1).

Example 1

Home to North Area	7 miles
North Area to Bair Middle	14 miles
Bair to South Central Area	9 miles
South Central Area to Home	<u>1 miles</u>
Total	31 miles
Less: First trip commuting	4 miles
Last trip commuting	<u>1 miles</u>
Total commuting miles	<u>5 miles</u>
Net Business Miles	<u>26 miles</u>

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: A-442
PAGE: 3 of 10
DATE: January 1, 2011

SUBJECT: MILEAGE REIMBURSEMENT PROCEDURE

B. MILEAGE CALCULATION EXAMPLES (continued)

Example 2

Home to Miramar High	18 miles
Miramar to Office	<u>15 miles</u>
Total	<u>33 miles</u>
Less: First trip commuting	<u>4 miles</u>
Net Business Miles	<u>29 miles</u>

(Normal return from office to home does not go on mileage voucher)

Example 3

Office to Sanders Park Elementary	12 miles
Sanders Park Elementary to Atlantic Voc	4 miles
Atlantic Voc to Office	<u>9 miles</u>
Total	<u>25 miles</u>
Net Business Miles	<u>25 miles</u>

Total Net Business Miles **80 miles**

Supersedes A-442 01/01/2011

Issued By: Financial Reporting/Accounts Payable
--

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **A-442**

PAGE: 4 of 10

DATE: **January 1, 2011**

SUBJECT: MILEAGE REIMBURSEMENT PROCEDURE

C. COMPLETING THE MILEAGE VOUCHER AND MILEAGE VOUCHER SUMMARY

The Mileage Voucher can be found on the District Documents & Forms web page at <http://web/forms/formsoptions.htm>.

1. **Heading** – Print or type:
 - a. **Name** – Name of the person to whom the mileage information pertains and to whom reimbursement will be made.
 - b. **Month Ending** – Insert the month ending date applicable to the mileage voucher, i.e., January 31, 2008. Mileage vouchers should be submitted to Accounts Payable monthly. If a staff member takes only one or two trips a month and wishes to submit mileage vouchers less often, insert from/through month ending dates, i.e., January 31 through February 29, 2008. All requests for mileage reimbursement must be submitted for payment in the same fiscal year in which the travel occurred. A new mileage voucher must be initiated each January for travel with the new mileage rate. An end of year mileage voucher must be submitted that includes travel through December 31st of each year.
 - c. **Personnel Number** – District assigned personnel number as recorded in SAP.
 - d. **Position** – The job title of the person being reimbursed.
 - e. **School/Department** – The reporting location (school or department) of the person being reimbursed, referred to here as “Office”. The work location shall be the office/school/center to which the employee would normally report if the employee was not traveling, or such work location as determined by the unit administrator to whom the employee reports.

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **A-442**

PAGE: 5 of 10

DATE: **January 1, 2011**

SUBJECT: MILEAGE REIMBURSEMENT PROCEDURE

C. COMPLETING THE MILEAGE VOUCHER AND MILEAGE VOUCHER SUMMARY (continued)

2. Columns – Print or type:

- a. Date – Enter the date the mileage was incurred.
- b. Places Visited – Point of origin and places visited must be entered.
- c. Gross Miles – Complete this column by entering gross miles.
- d. Less Miles Home to Office – Complete this column only if trip requires an adjustment for commuting miles.
- e. Net Miles – Complete this column for ALL trips.
 - (1) Leaving From and Returning To Office – Employee should record total mileage for trip when travel originates and ends at the employee's regular work location.
 - (2) From Home to Various Locations – Employee should record Gross Miles, Less Miles Home to Office.
- f. Purpose – The service the employee performed out of the Office must be completed.
- g. Parking And Tolls – Include any miscellaneous expenses incurred by the employee while performing services out of the office. This can include parking fees, turnpike tolls, parking meter fees, etc. Original receipts must be attached to the original mileage voucher if the amount paid per trip exceeds \$5.00. When a SunPass is used to pay tolls and the toll per trip exceeds \$5.00, a copy of your month end SunPass statement can be retrieved via the internet at the SunPass website <http://www.sunpass.com>. Submit a copy of the statement with trip tolls highlighted as an original receipt.

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **A-442**

PAGE: 6 of 10

DATE: **January 1, 2011**

SUBJECT: MILEAGE REIMBURSEMENT PROCEDURE

C. **COMPLETING THE MILEAGE VOUCHER AND MILEAGE VOUCHER SUMMARY** (continued)

3. **Totals** – Print or type:
 - a. **Total Miles** – This is the total of the “Net Miles” column. Multiply the total of “Net Miles” times the per mile amount which can be found in the Mileage Rate memo issued by the Treasurer’s Office.
 - b. **Total Parking, Tolls, Etc.** – This is the total of the “Parking and Tolls” column.
 - c. **Total Requested** – This is the total of the calculated mileage reimbursement plus the total parking and tolls. This is the amount to be reimbursed to the employee.
4. **Signed/Date:** - The signature of the employee requesting reimbursement. This also shows agreement with the certification printed above the signature. Insert the date that the mileage voucher is signed.
5. **Page Numbers/Multiple Pages** – When a mileage voucher consists of more than one page, number all pages, i.e., 1 of 4, 2 of 4, etc., on the bottom right hand corner of the form. Summarize the total miles from each page using the “Mileage Voucher Summary Form” Arrange multiple paged mileage vouchers in reverse order with Mileage Voucher Summary on top.

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **A-442**

PAGE: 7 of 10

DATE: **January 1, 2011**

SUBJECT: MILEAGE REIMBURSEMENT PROCEDURE

C. COMPLETING THE MILEAGE VOUCHER AND MILEAGE VOUCHER SUMMARY (continued)

6. **Mileage Voucher Summary** (Exhibit 2) – (only required if Mileage Voucher is multiple pages or multiple months.)

The Mileage Voucher Summary can be found on the District Documents & Forms web page at <http://web/forms/formsoptions.htm>.

a. **Heading** – Print or type:

1. **Name** – Name of the person to whom the mileage information pertains and to whom reimbursement will be made.
2. **Month Ending** - Insert the month ending date applicable to the mileage voucher, i.e., January 31, 2008. Mileage vouchers should be submitted to Accounts Payable monthly. If a staff member takes only one or two trips a month and wishes to submit mileage vouchers less often, insert from/through month ending dates, i.e., January 31 through February 29, 2008. All requests for mileage reimbursement must be submitted for payment in the same fiscal year in which the travel occurred. A new mileage voucher must be initiated each January for travel with the new mileage rate. An end of year mileage voucher must be submitted that includes travel through December 31st of each year.
3. **Personnel Number** – District assigned personnel number as recorded in SAP.
4. **Position** – The job title of the person being reimbursed.
5. **School/Department** – The reporting location (school or department) of the person being reimbursed, referred to here as “Office”. The work location shall be the office/school/center to which the employee would normally report if the employee was not traveling, or such work location as determined by the unit administrator to whom the employee reports.

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **A-442**

PAGE: 8 of 10

DATE: **January 1, 2011**

SUBJECT: MILEAGE REIMBURSEMENT PROCEDURE

C. COMPLETING THE MILEAGE VOUCHER AND MILEAGE VOUCHER SUMMARY (continued)

6. Mileage Voucher Summary – (continued)

b. Columns – Print or type:

1. Page Number – enter the corresponding page number of the Mileage Voucher Form.
2. Gross Miles – Complete this column by entering gross miles.
3. Less Miles Home to Office – Complete this column only if trip requires an adjustment for commuting miles.
4. Net Miles – Complete this column for ALL trips.

(1) Leaving From and Returning To Office – Employee should record total mileage for trip when travel originates and ends at the employee’s regular work location.

(2) From Home to Various Locations – Employee should record Gross Miles, Less Miles Home to Office.

5. Parking And Tolls – Include any miscellaneous expenses incurred by the employee while performing services out of the office. This can include parking fees, turnpike tolls, parking meter fees, etc. Original receipts must be attached to the original mileage voucher if the amount paid per trip exceeds \$5.00. When a SunPass is used to pay tolls and the toll per trip exceeds \$5.00, a copy of your month end SunPass statement can be retrieved via the internet at the SunPass website <http://www.sunpass.com>. Submit a copy of the statement with trip tolls highlighted as an original receipt.

c. Totals – Print or type:

1. Total Miles – This is the total of the “Net Miles” column. Multiply the total of “Net Miles” times the per mile amount, which can be found in the Mileage Rates memo issued by the Treasurer’s Office. (*Refer to General Section of this bulletin.*) Enter the total of the mileage reimbursement calculation in the blank.

Supersedes
A-442 01/01/2011

Issued By:
Financial Reporting/Accounts Payable

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **A-442**

PAGE: 9 of 10

DATE: **January 1, 2011**

SUBJECT: MILEAGE REIMBURSEMENT PROCEDURE

C. COMPLETING THE MILEAGE VOUCHER AND MILEAGE VOUCHER SUMMARY (continued)

6. **Mileage Voucher Summary** – (continued)

c. **Totals** – Print or type: (continued)

2. **Total Parking, Tolls, Etc.** – This is the total of the “Parking and Tolls” column.

3. **Total Requested** – This is the total of the calculated mileage reimbursement plus the total parking and tolls. This is the amount to be reimbursed to the employee.

d. **Signed:/Date:** - The signature of the employee requesting reimbursement. This also shows agreement with the certification printed above the signature. Insert the date that the mileage voucher is signed.

7. **Approved:** The signature of the administrator responsible for the budget paying for the reimbursement. An administrator **AT LEAST ONE LEVEL HIGHER** than the employee submitting the mileage voucher must approve mileage vouchers of supervisory and administrative employees. The following chart displays the appropriate approver for mileage vouchers submitted by specific area staff:

<u>Mileage Vouchers Submitted By</u>	<u>Staff Member Approving</u>
School Principals	Area Directors
Social Workers, Psychologists and Student Services Support Staff	Area Coordinator Student Services
ESE Program Specialists and ESE Support Staff	Area Coordinator Exceptional Student Education
Area Directors, Student Services and ESE Area Coordinators, Business Analyst, Administrative Assistant and Area Support Staff	Area Superintendent

Supersedes
A-442 01/01/2011

Issued By:
Financial Reporting/Accounts Payable

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **A-442**

PAGE: 10 of 10

DATE: **January 1, 2011**

SUBJECT: MILEAGE REIMBURSEMENT PROCEDURE

C. COMPLETING THE MILEAGE VOUCHER AND MILEAGE VOUCHER SUMMARY (continued)

8. Coding Classification Blocks –

a. Gross Amount – The amount listed in the Total Requested area of the mileage voucher, which is the amount to be reimbursed to the employee.

b. Fund, Cost Center, Functional Area- See SAP Chart of Accounts posted on the Chief Financial Officer's website @

http://www.broward.k12.fl.us/comptroller/finrptg_sap_chart_of_accounts.htm

Out-of-County travel must be claimed on a Travel Voucher with all of the appropriate documentation as indicated in Business Practice Bulletin A-435 "Reimbursement of Travel Procedure".

9. Distribution

Website: reproduce the form from the website. Send original form to Accounts Payable, make a copy for the location file, and a copy for the employee.

For use effective 1/1/11

MILEAGE VOUCHER
The School Board of Broward County

Vendor Number	
---------------	--

Name: (Please Print) _____ Month Ending: _____
(Use proper name, not nick name)

Personnel Number: _____ Position: _____ School/Dept.Name: _____

Date	Places Visited	Gross Miles	Less Miles Home to Office	Net Miles	Purpose	Parking & Tolls
				Total Miles	Total Parking & Tolls, etc. =	
					X 0.55 (cents per mile) =	
					Total Requested	

***The current rate is determined in a memorandum issued annually by the Treasurer's Office. Insert the current rate as per the most recent memorandum.**

Bookkeeper/Budgetkeeper Name _____ Phone _____

I certify that this claim is true and correct; that expenses were actually incurred by me as necessary travel expenses in the performance of my official duties.

Date	Signed				Approved				
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 (14)	Grant (14)	Functional Area (16) Function + Activity +0's
		53360000							

Attach Mileage Voucher Summary Form when submitting Mileage Vouchers with multiple pages or multiple months with same coding. Staple all pages together with summary on the top. A single page Mileage Voucher does not require a Summary Form.

For use effective 1/1/11

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

MILEAGE VOUCHER SUMMARY

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

Name _____

Month Ending _____

Personnel Number: _____ Position: _____ School/Dept.Name: _____

Page#	GROSS MILES	LESS MILES HOME TO OFFICE	NET MILES	CENTS PER MILE	TOTAL		PARKING AND TOLLS		TOTAL REQUESTED

***The current rate is determined in a memorandum issued by the Treasurer Office annually. Insert the current rate as per the most recent memorandum.**

Total Requested _____

Signed: _____ Date _____

I certify that this claim is true and correct; that expenses were actually incurred by me as necessary travel expenses in the performance of my official duties.

Approved _____ Date _____

Bookkeeper/Budgetkeeper Name _____ Phone _____

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 (14)	Grant (14)	Functional Area (16) Function + Activity +0's
		53360000							

**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

**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