

Core Values*

Vision: Quality Learning and Superior Performance for All

Mission: We prepare and inspire all learners to lead and succeed.

Beliefs:

Trust among all stakeholders is vital.

Expectations influence accomplishments because everyone has the capacity to learn.

A school-community partnership is essential.

Change creates opportunity.

High-performing leadership makes visions reality.

HELPFUL TIP

ENSURE THAT YOU SUBMIT YOUR TRAVEL TIMELY

Travelers on an overnight/out of state trip should submit all expenses for reimbursement and reconciliation within 10 days of the completion of the event or trip but no longer than 45 days. If expenses are not submitted within the time frame, reimbursements will be denied.

All other travel not related to overnight/out of state trips should be submitted monthly. If these expenses are not submitted within the time frame, reimbursements will be denied as well.

In order to ensure that you receive payment without being denied or taxed, **travel is due to the Finance Department three days prior to check issue dates. Checks are issued on the 12th and 25th of each month.**

HOW DO I GET REIMBURSED?

EMPLOYEE TRAVEL

Employee travel is conducted on a reimbursement basis in accordance with state policies. As an employee, you will need to travel in an official business capacity for the school district, and then request that the school district reimburse you.

All employees are required to fill out a travel expense statement once they have completed their travel on school district business. The form is then submitted to the individual who handles travel for your department or school. For schools, please submit to your school bookkeeper. For departments, please submit to your immediate supervisor. The latest version of the travel expense statement may be found at the following location:

<https://www.forsyth.k12.ga.us>

SUPERVISOR APPROVAL

Once you have submitted your form, it is checked by the individual who handles travel at your school or department and is then approved and signed by your supervisor or principal.

CENTRAL OFFICE

Once approved, the form is sent to the central office, where it is checked for accuracy. The form is checked by the AP Specialist and Finance Director prior to payment. Travel is reimbursed by check and sent through county mail to your primary work location.

HOW DO I REPORT MY MILEAGE?

TRACK YOUR ODOMETER READING

When travelling, take note of your odometer reading at the beginning and end of your journey. When filling out the travel expense statement, enter the date of travel, point of origin and points visited, purpose of your travel, your odometer readings. **Be sure to list the starting destination, final destination, and all major stops made in between the beginning and final destination.** The form will automatically calculate your mileage. You will enter this amount on pg.1 column "I35" and it will automatically calculate your mileage at the appropriate state rate.

AUTOMOBILE MILEAGE RECORD									
Date	STARTING POINT	ENDPOINT	TOTAL MILEAGE	MILES OFFICIAL	MILES PERSONAL	PERSONAL USE	PURPOSE OF TRIP	State	Rate
01	London, OH	London, OH	0	0	0	0	Personal	OH	0.00
02	London, OH	London, OH	0	0	0	0	Personal	OH	0.00
03	London, OH	London, OH	0	0	0	0	Personal	OH	0.00
04	London, OH	London, OH	0	0	0	0	Personal	OH	0.00
05	London, OH	London, OH	0	0	0	0	Personal	OH	0.00
06	London, OH	London, OH	0	0	0	0	Personal	OH	0.00
07	London, OH	London, OH	0	0	0	0	Personal	OH	0.00
08	London, OH	London, OH	0	0	0	0	Personal	OH	0.00
09	London, OH	London, OH	0	0	0	0	Personal	OH	0.00
10	London, OH	London, OH	0	0	0	0	Personal	OH	0.00
11	London, OH	London, OH	0	0	0	0	Personal	OH	0.00
12	London, OH	London, OH	0	0	0	0	Personal	OH	0.00
TOTAL MILEAGE			0	0	0	0			

Multiple Vehicle Example

If more than one personal vehicle was used to incur mileage on official school district business, please indicate this on your form as the mileages for the two vehicles will differ.

As an example, Jane Doe’s family owns two vehicles. Jane travels to a conference on June 1st and returns June 4th using one vehicle. On the 5th, she travels to another conference and returns on the 7th. The vehicle tag of the first vehicle is ABC 123 and the tag on the second vehicle is XYZ 789.

On her travel expense statement, Jane would separately report each day she was away in the “Date of Travel” column, so, in the first line, she would report June 1st, and in the 2nd line, she would report June 2nd, and so forth, through June 7th for a total of seven lines. Beside purpose of trip, she would indicate the license plate of each vehicle and which days she used each vehicle.

HELPFUL TIPS

If you frequently have trouble remembering your odometer reading or think you will forget, take a picture of your odometer reading with your phone at the beginning of your trip and at the end. Then you won’t have to worry about remembering it.

If you forgot to take an odometer reading during your trip, use an online map service like Google Maps to determine the mileage you travelled. Use your most recent odometer reading and subtract the distance indicated on the map service to obtain your beginning odometer reading.



MILEAGE

BE SURE YOUR DESCRIPTIONS ARE UNDERSTANDABLE

When entering your destination, ensure that someone can reasonably understand where you are going to and coming from. Any description needs to be identifiable by someone who is not familiar with your travel. Abbreviations, such as school abbreviations, may be used in lieu of the full address since these can be easily determined.



Some common examples for entering your mileage are shown in the figure below.

Note that an address is used in the final example below. This is the address of a conference location. Destinations which are not part of the Forsyth County School System should be listed by their address. "To the Hotel" or "To the conference" does not provide enough information to verify your mileage within the system. Inadequate descriptions could delay the processing of your travel.

HELPFUL TIP

- Using school abbreviations:
- Big Creek Elem-BCE
 - Mashburn Elem-Mash
 - North High-NFHS
 - Settles Bridge Elem-SBE
 - County Office- CO

An example may be seen in the figure below.

AUTOMOBILE MILEAGE RECORD										
									Name:	0
									Report Date:	Jan-00
Date		ORIGIN	POINTS VISITED	STARTING	ENDING	TOTAL	MILES DRIVEN		PURPOSE OF TRIP	
MO.	DAY			MILEAGE	MILEAGE	MILEAGE	PERSONAL USE	OFFICIAL USE		
3	4	county office	vcm	10,155	10,173	18		18	training	
3	7	county office	bbt bank	10,185	10,189	4		4	deposit	
3	11	county office	mash	10,205	10,219	14		14	pick up po's	
3	18	CO	mash, wfhs, vcms, co	10,350	10395	45		45	pick ticket repairs	
3	19	co	1922 memorial dr, waycross	10,402	10,968	566		566	state conference	
						0		0		
						0		0		
						0		0		
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LODGING

HOW TO CLAIM LODGING EXPENSES

UNDERSTANDING HOTEL TAX CHARGES CONT.

State Sales Taxes

State sales taxes are the standard sales taxes that the State imposes on all sales and transactions within its borders. Depending on the circumstances, you may or may not be able to include these expenses on your expense claim.

Under O.C.G.A. §48-8-3(1), lodging expenses are exempt from the State of Georgia Sales Tax when the payment method being used is a direct bill to Forsyth County Schools or a Forsyth County Schools credit card. If your lodging is being paid directly with a Forsyth County Schools credit card, the transaction is considered to be exempt from the State sales tax.

However, it is Forsyth County Schools policy that our credit cards are not to be used to pay for employees' travel expenses. Use of the credit card for payment of lodging prevents the expense from being reported on the State's transparency site, which violates Georgia's Open Records Act. However, on very rare occasions, such as student travel, the credit card may be used, as students are not employees of FCBOE and whose travel is not required to be reported on the State's transparency website. **Prior permission from the Finance Office is required prior to any use of a county check or credit card for any form of travel.**

As a result of the fact that Forsyth County credit cards cannot be used to pay for employees' travel expenses, you will likely use your personal credit card to pay for your lodging expenses at the time of travel. You should, therefore, include the state sales taxes on your expense claim.

Post Date	Description	Amount
5/21/17	Room Charge	80.00
5/21/17	City / County Tax	4.00
5/21/17	State Tax	5.60
5/21/17	State Hotel - Motel Fee	5.00

Hotel/Motel Taxes (In-State): You should include these expenses in your lodging expenses on your claim form.

Post Date	Description	Amount
5/21/17	Room Charge	80.00
5/21/17	City / County Tax	4.00
5/21/17	State Tax	5.60
5/21/17	State Hotel - Motel Fee	5.00

State Sales Tax (In-State): State sales tax should be included in your lodging expenses on your travel expense claim form, unless the school district is directly paying the hotel with a school credit card or school district issued check.

Post Date	Description	Amount
5/21/17	Room Charge	80.00
5/21/17	City / County Tax	4.00
5/21/17	State Tax	5.60
5/21/17	State Hotel - Motel Fee	5.00

Local Sales/Excise Taxes (In-State): Local excise taxes should be excluded from your lodging expense on your travel expense claim form, unless the hotel or motel rejects the hotel/motel tax exempt form or does not remove the amount from your bill.

Post Date	Description	Amount
5/21/17	Room Charge	80.00
5/21/17	City / County Tax	4.00
5/21/17	State Tax	5.60
5/21/17	State Hotel - Motel Fee	5.00

Out of State Taxes: If travelling out of state, the school district is not exempt from any taxes, and all taxes should be included in your lodging expense claim on your travel expense claim form.

HOW TO CLAIM LODGING EXPENSES

UNDERSTANDING HOTEL TAX CHARGES CONT.

Local Taxes

Local taxes consist of the sales, occupancy, and excise taxes levied by local governments on lodging. Under O.C.G.A. 48-13-51(H)(3), state and local government officials, including school district personnel, are exempt from the county or municipal taxes on lodging. These expenses are typically removed from your bill when you present the hotel/motel tax exempt form to the hotel concierge upon check in.

To ensure that you are not charged inappropriately for taxes on your hotel bill, take a copy of the Hotel/Motel Tax Exempt Form and present it to the hotel concierge when you arrive. Ensure that you do not confuse the Hotel/Motel Tax Exempt Form with the ST-5 Sales Tax Exempt Form.

The Hotel/Motel Tax Exempt Form may be found on Forsyth County Schools' website:

<https://www.forsyth.k12.ga.us>



The school district does not typically reimburse the local taxes charged on your hotel bill, as the hotel should remove the taxes when the tax-exempt form is presented. These expenses should not be included in the lodging expense claim on your travel expense claim form.

Out-of-State Taxes

When travelling outside the State of Georgia on behalf of the school district, lodging expenses are not exempt from taxes. You should include all taxes listed on your lodging bill in your lodging claim on the travel reimbursement form.

HELPFUL TIP

Often, hotels are booked in advance. When booking in advance, the hotel will not typically charge you for your lodging until you check-in. The hotel may temporarily "flash" your bank account when the reservation is made to ensure that your account has sufficient funds and that your banking information is correct.

However, if you are charged at the time of reservation and not check-in, submit your travel at the time of reservation to avoid having your travel be over 45 days old.

Finance & Business

About

Department Staff Directory

Employee BENEFIT Resource Center

Employee Munis Self Service (Pay & Leave Info, Address Changes & Withholding Changes)

Business Card Application

Employee Travel

Hotel Tax Charges Example Scenario

Jane Doe is a Forsyth County Schools employee who is travelling to the GAEL summer training conferences at Jekyll Island. Jane returns from the trip and begins completing her travel expense form to request reimbursement for her travel expenses. Jane sees the following expenses on her hotel bill:

- Lodging: \$100.00
- State Hotel/Motel Tax: \$5.00
- County Occupancy Tax: \$3.00
- State Sales Tax: \$7.00

When Jane checked in at the hotel, she did not take a copy of the hotel/motel tax-exempt form with her, and forgot to present it to the concierge when she checked in. Jane also paid for the hotel expenses with her own personal account. The school district did not pay for her hotel in advance.

Jane should claim \$112.00 (\$100 + \$5 + \$7) as her lodging expenses on the travel claim form. She forgot to take the hotel/motel form and, as a result, is not eligible to request reimbursement for the county occupancy tax.

If Jane had taken the hotel/motel tax-exempt form, the hotel would have removed the \$3.00 local tax from her bill.

If she took the form, and the hotel still refused the form, Jane would claim \$115.00 (\$100 + \$5 + \$3 + \$7) and she would indicate on her travel expense statement that the hotel refused to take the hotel/motel tax exempt form.

LODGING EXPENSES THE DISTRICT WILL NOT REIMBURSE

The school district will not reimburse travel expenditures that it deems to be excessive or an improper use of district funds. The district will not reimburse certain lodging expenditures which include but are not limited to:

- Valet Parking (Unless it is the only option available. If requesting reimbursement for valet parking, indicate on your form that this was the only option available)
- Baggage Handling Services
- Internet Usage Charges (Unless Business Related)
- Alcoholic Beverages
- Expenses related to vacation days taken before, during, or after a trip.
- Clothing or Toiletry Items
- Movies/Pay-Per-View
- Other Costs or Expenses Not Listed Above That the District Deems Excessive or Wasteful



MEAL EXPENSES

SUBMITTING MEAL EXPENSES

PROVIDED MEALS

Under state travel regulations, the school district is not allowed to reimburse travelers for meals that are provided to them free of charge.

For example, if Jane Doe is attending a conference, and the conference automatically provides a meal to her or provides a meal without requirement for her to pay for it out of her pocket, she cannot claim reimbursement for that meal. If the meal was included as part of the registration fee, reimbursement for that meal would be included in her reimbursement when she claims the conference registration fee on her travel expense form.

If you have medical or dietary restrictions require that you make alternate arrangements for the provided meal, please indicate on your travel form that dietary restrictions prevent you from taking advantage of the provided meal and claim the expense for reimbursement on your travel expense form.



HELPFUL TIPS

Before you leave for your trip, obtain the travel expense statement and verify the most recent per diem rates. This will allow you to be aware of the maximum per diem rates for which you can be reimbursed during your trip.

If you are travelling out of state, contact the finance office, located at the central office, to determine per diem rates before departing.

Per diem expenses for each meal are defined on a per meal basis by the state travel regulations, so you cannot combine your per diem for the day and spend your per diem on a single meal. For example, you cannot save your daily allowance for breakfast and lunch to combine and spend on dinner.

MEAL EXPENSES

SUBMITTING OTHER EXPENSES

Incidental expenditures include those expenditures that are the miscellaneous expenses incurred during travel on official business. Incidental or other expenses should be entered into the “Miscellaneous” column of the travel expense claim form. Ensure that a receipt or bill is included with any other expenses claimed, including conference registration fees.



WHAT CAN I CLAIM?

The most common miscellaneous expenses claimed by HCS personnel are:

- Parking fees,
- Conference registration fees
- Airline baggage fees (First bag only)

Conference registration fees should be included in the miscellaneous column only when paid by the employee and not by the district.

Registration fees for online conferences should not be run through travel, but through the regular P.O. or purchasing process.

A full, comprehensive list of allowable miscellaneous expenses for reimbursement may be found in the state travel regulations.

Date	Miscellaneous	Amount
	Total \$	-

WHAT AM I NOT ALLOWED TO CLAIM?

Non-reimbursable expenses include, but are not limited to:

- Airline, car, or card membership dues/fees
- Alcoholic Beverages
- Haircuts/Personal Grooming
- Lost Baggage
- Mini-Bar Charges
- Movies
- Clothing/Toiletry Items
- Travel Upgrade Fees
- Priority Seating Fees
- Airline baggage fees beyond the first checked bag
- Fees for excessive baggage weight
- Laundry costs
- Expenses related to vacation or personal days taken before, after, or during a trip.
- Other Costs or Expenses Not Listed Above That the District Deems Excessive or Wasteful

A full, comprehensive list of non-reimbursable miscellaneous expenses may be found in the state travel.