
Indian Valley Community Service District

POLICY HANDBOOK

POLICY TITLE: Expenditure Reimbursement

POLICY NUMBER: 4025

4025.1 Purpose. The purpose of this is to prescribe the manner in which District employees and directors may be reimbursed for expenditures related to District business.

4025.2 Scope. This policy applies to all employees and members of the Board of Directors and is intended to result in no personal gain or loss to an employee or director.

4025.3 Implementation. Whenever District employees or directors desire to be reimbursed for out-of-pocket expenses for item(s) or service(s) appropriately relating to District business, they shall submit their requests on a reimbursement form approved by the General Manager. Included on the reimbursement form will be an explanation of the District-related purpose for the expenditure(s), and receipts evidencing each expense shall be attached.

4025.3.1 The General Manager will review and approve reimbursement requests. Requests by the General Manager will be reviewed by the finance officer.

4025.3.2 All expenses must be reasonable and necessary, and all employees and directors are encouraged to exercise prudence in all expenditures.

4025.3.3 The most economical mode and class of transportation reasonably consistent with scheduling requirements will be used. In the event a more expensive class of transportation is used, the reimbursable amount will be limited to the cost of the most economical class of transportation available. Reimbursement for the use of personal vehicles will be at the applicable IRS-approved rate.

4025.3.4 Expenditures for food and lodging will be moderate and reasonable. The following amounts will be the maximum reimbursed for meals during a one day period without approval of the General Manager. Breakfast \$9.00, Lunch \$12.00, Dinner \$19.00 or \$40 per day. Receipts are required. No alcoholic beverages purchased will be reimbursed.

4025.4 Each special district, as defined by subdivision (a) of Section 56036, shall, at least annually, disclose any reimbursement paid by the district within the immediately preceding fiscal year of at least one hundred dollars (\$100) for each individual charge for services or product received. "Individual charge" includes, but is not limited to, one meal, lodging for one day, transportation, or a registration fee paid to any employee or member of the governing body of the district. The disclosure requirement shall be fulfilled by including the reimbursement information in a document published or printed at least annually by a date determined by that district and shall be made available for public inspection.

August 12, 2015