

## **Board Policy and Procedure**

### **Manual / Handbook**

Approved by LSCSD Board on 2/18/2009

Section 4060 revised on 2/17/2016

**POLICY TITLE: Expenditure Reimbursement**

**POLICY NUMBER: 4025**

**4025.1** Purpose. The purpose of this policy 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.

**4025.4.1** The Finance Division Manager or the General Manager will review and approve reimbursement requests. Reimbursement requests by the Finance Division Manager will be reviewed and approved by the General Manager. Reimbursement requests by the General Manager will be reviewed and approved by the Finance Division Manager.

**4025.4.2** All expenses must be reasonable and necessary, and employees and directors are encouraged to exercise prudence in all expenditures.

**4025.4.3** 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 use of personal vehicles will be at the applicable IRS-approved rate.

**4025.4.4** Expenditures for food and lodging will be moderate and reasonable.

**POLICY NUMBER: 4030**

**4030.1** Members of the Board of Directors shall receive a monthly "Director's Fee," the amount of which shall be established annually by the Board at its regular meeting in July and be consistent with applicable state law.

**POLICY TITLE: Out-of-Pocket Expense Reimbursement**  
**POLICY NUMBER: 1100**

- 1100.10** When an employee, Board Member, or Agent (volunteer) is authorized to use his/her personal vehicle in the performance of District work, or attend training, or meetings associated with the business of the District, he/she shall be reimbursed for the cost of out-of-pocket expenses.
- 1100.20** Use of Personal vehicles shall not be authorized for the performance of District work if a suitable District vehicle is available and safely operational. When necessary, Community Services District employees, board members or agents shall be reimbursed for use of personal automobile for business purposes when prior authorization has been obtained from management. Said reimbursement shall be at the standard rate set by IRS at the time for per-mile deductions, provided a claim is submitted showing the date, miles traveled and business purpose of each trip
- 1100.30** Every attempt shall be made to coordinate work so that District vehicles are available and operational for the performance of said work.
- 1100.40** Proof of adequate insurance covering collision, personal injury and property damage shall be required by the District of any employee using a personal vehicle in the performance of District work. A Proof of Insurance Form must be filled out prior to driving vehicle for District business. Refer to Exhibit A.
- 1100.50** Community Services District employees, board members or agents shall be reimbursed for per diem expenses including meals, lodging, parking, tolls, and other documented expenses when prior approval has been obtained from the General Manager or the Board of Directors for the business trip and not to exceed the yearly P.O.S.T. Rate for meals and lodging and the yearly update IRS allowance for personal vehicle mileage.
- A. Meals:
- |           |                                  |
|-----------|----------------------------------|
| Breakfast | Must leave before 6:00 AM        |
| Lunch     | Must leave before 11:00 AM       |
| Dinner    | Must arrive (home) after 7:00 PM |
- B. Lodging: Actual cost for authorized lodging when prior approval has been obtained and reservations are made in the name of the Community Services District for the attendee. Whenever possible, it is desired that the attendee lodge at the conference's recommended location at the "conference rate" that is offered by the host, in order to better network with other attendees and fellow constituents. (Revised 3/16/11)
- C. In ALL cases, receipts shall be obtained and submitted for all expenses with a signed Request for Reimbursement available from the Accounts Payable Department within 30 days of expense. Receipts shall be submitted to General Manager for approval prior to payment. Reimbursement requests from the General Manager shall be reviewed and approved by two members of the Board of Directors prior to payment.