

**-DRAFT-**

**EXHIBIT "A"**

**SADDLE CREEK CSD CODE REIMBURSEMENT POLICY  
For Elected Officials**



Adopted: \_\_\_\_\_  
Reviewed/Revised: \_\_\_\_\_

## SADDLE CREEK CSD REIMBURSEMENT POLICY

District funds, equipment, supplies (including letterhead), titles, and staff time shall be used only for official business of the District. The following types of activities usually constitute an authorized expense, provided other requirements of this policy are met:

1. Communication with representatives of local, state and federal government on adopted District policy.
2. Attendance at mandated or Board approved training.
3. Participation in local, state or federal activities whose activities affect the District's interest.
4. Recognizing service to the District (Example-employee recognition award with gift of nominal cost)
5. Attendance at District events.
6. Interaction with advisory committee members, individuals, and businesses to address issues of concern to the District.

Reimbursement for all other type expenditures require prior approval of the CSD Board of Directors. Additionally, reimbursement for the following activities require prior approval of the CSD Board of Directors:

1. Out of state or international travel, and
2. Expenses which exceed the annual budget established by the CSD Board of Directors.

Examples of personal expenses that will not be reimbursed include, but are not limited to the following:

1. The personal portion of any trip (includes the expenses incurred for increased room/food cost by family members or partners who are accompanying the official on District business), which includes entertainment costs for in-room or theater movies, gym, massage, golf, cultural events, etc.
2. Participation in or donations to a political event or candidate.
3. Donations to a charity.
4. Non-mileage personal vehicle expenses, including repair, traffic citations, insurance, etc.
5. Any other personal losses incurred while on District business.

Questions regarding propriety of a particular type of expense must be resolved at a regular meeting of the CSD Board of Directors prior to the expense being incurred.

In order to conserve District resources and keep expenditures within community standards for public officials, expenditures should adhere to the following guidelines:

1. Commercial Transportation- The most economical mode and class of transportation reasonable consistent with scheduling needs, traveling the most direct and time efficient route must be used. In the event more expensive transportation is used or there is a delay, extension, or alternate route taken, any increase in cost shall be personally borne by the official engaging in the travel.
2. Personal Transportation- Officials who use personal vehicles for transportation on official business shall be reimbursed for mileage (from the Main entry gate at Saddle Creek CSD to the location of the meeting or event and back) at the rate of .40 cents per mile. Additionally, applicable parking fees, bridge and road tolls are reimbursable.
3. Lodging Costs- Lodging costs will be paid or reimbursed when travel on official business reasonable requires an overnight stay. If such lodging is connected with a conference, the costs should not exceed the group rate established by the conference sponsor. For other types of overnight stays, efforts should be made to insure lodging costs adhere to the Internal Revenue Service per diem lodging guidelines, refer to the following websites [www.irs.gov](http://www.irs.gov) See Publication 1542 or [www.policyworks.gov/perdiem](http://www.policyworks.gov/perdiem) ).
4. Meals- Meals, including tips, are reimbursable as follows: a) Breakfast- \$10, b) Lunch- \$15, and c) Dinner- \$25. The District will not pay reimbursement for alcoholic beverages.

5. Telephone/Fax/Cellular- Officials will be reimbursed for expenses incurred for District business.

Credit Card Use- District credit cards may be used to make travel arrangements, register for training and seminars and pay other costs associated with travel or participation at official District functions by CSD Directors. Currently, only the following employees have District credit cards: General Manager, CSD Clerk/Treasurer and CSD Maintenance Manager. District Credit Cards may not be used for any personal purpose.

Expense Report Content and Submission Deadline- In order to receive reimbursement, Expense reports must be submitted to the CSD Clerk/Treasurer within 30 calendar days from the date the expense was incurred. The expense report must contain a brief justification of the costs incurred and payment receipts (restaurant bill, credit card receipt, etc) must be attached.

Audit of Expense Reports- All expense reports are subject to audit by the Districts Independent Auditor.

Reports to CSD Board of Directors- At the first Board Meeting following the official's completion of the training or other business function, he/she shall report his findings or observations to the Board under Directors Reports.

Compliance with Laws- District officials should keep in mind that some expenditures may be subject to reporting under the Political Reform Act and other applicable laws. Further, District expenditures are public records subject to disclosure under the public Records Act and other applicable laws.

Violation of This Policy- Use of public resources or falsifying expense reports in violation of this policy may result in any of the following actions:

1. Loss of reimbursement privileges.
2. A demand for restitution to the District.
3. The District reporting the expenses as income to the elected official to state and federal tax authorities.
4. Civil penalties of up to \$250 per day and three (3) times the value of the resources used, and
5. Prosecution by appropriate legal authorities for misuse of public resources.