



Board Policy

Director and Employee Reimbursement and Annual Disclosure

Purpose: to prescribe the manner in which Directors and Staff may be reimbursed for expenditures related to District business. Members of the Peninsula Health Care District Board of Directors and District Staff shall be reimbursed for all legitimate expenses incurred in attending any meetings, or in making any trips on official business of the Board. This shall include but not be limited to seminars, meetings, meals and traveling expenses associated with official District business.

Procedure:

1. All requests must be submitted to the CEO using the PHCD Expense Reimbursement Form attached to this policy as appendix A.
2. Each individual line item on the Expense Reimbursement Form must be supported by appropriate documentation. Examples include:
 - a. Itemized hotel bills
 - b. Stated purpose of meeting, trip, meal, etc.
 - c. Restaurant receipts that include the purpose of the meal/meeting and those in attendance, if reimbursement is covering other participants.
 - d. Google, Map Quest or other documents confirming the mileage between points of travel for business purposes.
 - e. Confirmation of registration at Association or educational programs
 - f. Receipts are not required for line items of <\$25
3. The CEO will review and approve the reimbursement request [Except the CEO's] and forward to the CFO who will provide a second review before preparing the check. The CEO signs the check; the Executive Assistant makes a copy of the check, authorized Expense Form, and all support documentation for the District file and delivers the check to the requestor.
4. CEO reimbursement requests are reviewed and authorized by either the Board Chair or Treasurer. The CFO prepares the check and presents it to the Board Treasurer for signature if the Chair authorized the expense or to the Board Chair for signature if the Treasurer authorized payment. The Executive Assistant makes a copy of the check, Expense Reimbursement Form and all supportive documentation for the District file.

5. All expenses must be reasonable and necessary, and Directors are encouraged to exercise prudence in all expenditures.
6. The District shall reimburse Directors and administrative staff for actual necessary traveling and incidental expense incurred in the performance of official duties as members of the District board, or District staff, subject to the requirements of these Policies and Procedures.
7. The following types of occurrences qualify for reimbursement if attending in the performance of official duties as members of the PHCD Board and District staff:
 - a. Training and workshops, seminars and conferences
 - b. Educational workshops, seminars and conferences
 - c. Meetings sponsored by ACHD (The Association of California Health Care Districts), by CSDA (The California Special Districts Association), and by other state or national organizations relevant to the purposes of the District.
 - d. Meetings of local governmental entities and bodies, and committees thereof
 - e. Meetings of local nonprofit organizations
 - f. Meetings of community or civic groups or organizations
 - g. Meetings of advisory groups and committees organized or conducted by District staff
 - h. Meetings with District consultants, advisors and other professionals
 - i. Any other activity approved by the Board in advance of attendance, whether the request for attendance was initiated by the Board or by a board member
8. 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.
9. Reimbursement for travel, meals, lodging and other actual and necessary expense shall be at the Internal Revenue Service rates established in Publication 463 or successor.
10. Directors shall receive no fee or compensation for carrying out the duties of their office.
11. To ensure compliance with Government Code Section 53065.5, a document disclosing reimbursement paid by the District to any employee or member of the governing body of the District of at least one hundred dollars (\$100) for each "individual charge" will be prepared annually within 60 days of the close of each fiscal year and presented to all Board members.
12. The said document will be made available for public inspection in accordance with the Public Records Request Policy.