

PLEASANT HILL RECREATION & PARK DISTRICT Policy Handbook

POLICY TITLE: Remuneration and Expenditure Reimbursement
POLICY NUMBER: 4025

4025.10 Purpose The purpose of this policy is to prescribe the manner in which directors may be reimbursed for expenditures related to District business, and how directors may be compensated for their service. Pleasant Hill Recreation & Park District shall adhere to government Code Sections 53232 through 53232.4 when dealing with issues of director remuneration and reimbursement.

4025.20 Scope This policy applies to members of the Board of Directors, and its provisions regarding expense reimbursement are intended to result in no personal gain or loss to a director.

4025.30 Implementation. Whenever directors desire to be reimbursed for out-of-pocket expenses for item(s) or service(s) appropriately related 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 for each expense shall be attached.

4025.30.1 The General Manager will review and approve reimbursement requests. Reimbursement requests by the General Manager will be reviewed and approved by the Board of Directors.

4025.40 Members of the Board of Directors shall receive “Director’s Compensation,” in the amount of \$100 per meeting, to a maximum of \$200 per month as established by the Board. Board Members need to attend six official meetings in a three-month period to qualify for the compensation at \$200 per month.

4025.40.1 Subject to Pleasant Hill Recreation & Park District enabling code, a board member may be compensated for attending the following:

- a) A meeting of the legislative body;
- b) A meeting of an advisory body; or

- c) A conference or organized educational activity conducted in compliance with Government Code Section 54952.2(c), including but not limited to ethics training required by Government Code Section 53234.
- d) Districts may include other types of District/Community events approved by the Board of Directors.

4025.40.2 The Board of Directors will review the stipends of the elected Board Members on an annual basis. This will take place at the second board meeting in July as a separate agenda item. The Board of Directors will determine whether any proposed changes are warranted. The results will be published on the District's website and will be included in the official board minutes.

4025.50 Expense Reimbursement Directors are eligible to receive reimbursements for travel, meals, lodging, and other reasonable and necessary expenses for attending the above occurrences on behalf of Pleasant Hill Recreation & Park District. Reimbursement rates shall coincide with rates set by Internal Revenue Service Publication 463 or its successor publication(s).

4025.51 Any and all expenses that do not fall within the adopted reimbursement policy or the IRS reimbursable rates are required to be approved by the Board of Directors of Pleasant Hill Recreation & Park District in public meeting prior to the expense(s) being incurred.

4025.51.1 Expenses that do not adhere to the adopted reimbursement policy or the IRS reimbursement rates, and that do not receive prior approval from the Board of Directors in a public meeting prior to the expense(s) being incurred, shall not be eligible for reimbursement.

4025.52 If lodging is in connection with 4025.40.1.c above or other prior approved event, such lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor. If the published group rate is unavailable, directors shall be reimbursed for comparable lodging at government or IRS rates.

4025.52.1 If travel and lodging is in connection with 4025.40.1.c above, or other prior approved event, government or group rates offered by the provider of transportation or lodging shall be used when available.

4025.53 Pleasant Hill Recreation & Park District shall provide expense reimbursement report forms to Directors who incur reimbursable expenses on behalf of the district to document that their expenses adhere to this policy.

4025.53.1 Receipts are required to be submitted in conjunction with all items listed on the expense report form. Expenses without receipts will not be reimbursed.

4025.53.2 Expense reports shall be submitted within a reasonable time, but not more than 30 days after incurring the expense.

4025.54 Directors attending functions consistent with 4025.40.1.c above, or other prior approved event shall submit reports to Pleasant Hill Recreation & Park District on the meeting(s), in conjunction with District Policy 4090.40.

4025.55 It is against the law to falsify expense reports. Penalties for misuse of public resources or violating this policy may include, but are not limited to, the following:

- a) The loss of reimbursement privileges;
- b) Restitution to the local agency;
- c) Civil penalties for misuse of public resources pursuant to Section 424 of the Penal code, penalties for which include 2, 3 or 4 years in prison.
- d) Prosecution for misuse of public resources, pursuant to Section 424 of the Penal code, penalties for which include 2, 3 or 4 years in prison.