



HEATHER GLEN COMMUNITY SERVICES DISTRICT

POLICY TITLE: **Reimbursement and Compensation**

POLICY NUMBER: **2170**

PROPOSED FOR ADOPTION BY BOARD OF DIRECTORS: **9/24/2026**

2170.1 Purpose

The purpose of this policy is to establish clear and consistent procedures for the authorization, reimbursement, documentation, review, and disclosure of expenses incurred while conducting official business on behalf of the Heather Glen Community Services District ("District" or "HGCSD").

This policy is intended to ensure that expenditures of District funds are reasonable, necessary, properly documented, transparent, and consistent with applicable law.

2170.2 Scope

The District does not currently maintain an employee workforce. District administrative, financial, professional, and operational services may be performed by Board members, contractors, consultants, or other authorized service providers.

This policy applies to:

- Members of the Board of Directors;
- The General Manager / Board Secretary;
- The Bookkeeper;
- Contractors and consultants when reimbursement is authorized by their agreement or by the District; and
- Other persons specifically authorized by the District to incur expenses on behalf of HGCSD.

Nothing in this policy creates an employment relationship or establishes a right to reimbursement unless the expense is authorized by this policy, a written agreement, the adopted District budget, or Board action.

2170.3 Board Member Compensation

This policy does not establish or authorize a salary, meeting stipend, per diem payment for service, or other compensation for members of the Board of Directors.

Any compensation provided to members of the Board of Directors shall be separately authorized by ordinance or resolution of the Board in accordance with Government Code §61047 and other applicable law.

Reimbursement for actual and necessary expenses incurred while conducting authorized

HGCSD
PO Box 715
Applegate, CA 95703



Email: HeatherGlenCSD@gmail.com
Phone: (530) 492-0577
Website: <https://hgcsd.net/>



HEATHER GLEN COMMUNITY SERVICES DISTRICT

District business is separate from compensation for service.

Contractors and consultants shall be compensated in accordance with their respective agreements, scopes of work, or other authorization approved by the District. Payment for contracted services is separate from expense reimbursement under this policy.

2170.4 General Reimbursement Standard

The District may reimburse actual and necessary expenses reasonably incurred while conducting authorized District business.

Reimbursable expenses shall:

- Have a direct and necessary relationship to District business;
- Be reasonable under the circumstances;
- Be consistent with the adopted District budget or otherwise properly authorized;
- Comply with this policy and applicable law; and
- Be supported by appropriate receipts or other required documentation.

Individuals incurring expenses on behalf of the District are expected to exercise reasonable judgment and use public funds prudently.

Personal expenses and expenses incurred primarily for personal preference or convenience shall not be reimbursed.

2170.5 Authorized District Business

Expenses may qualify for reimbursement when reasonably incurred in connection with:

- Regular, special, emergency, or committee meetings of the District;
- Conferences, seminars, workshops, and training related to District responsibilities;
- Legally required ethics, governance, or other training;
- Meetings with federal, state, county, local, or other public agencies concerning District business;
- Meetings with District consultants, contractors, legal counsel, auditors, engineers, vendors, or service providers;
- Site visits, inspections, project meetings, or activities related to District facilities and services;
- Representation of the District at meetings, hearings, or public events when authorized;
- Travel necessary to perform authorized District duties; and
- Other activities authorized by the Board of Directors or within delegated administrative authority.

An expense must serve a legitimate District purpose to qualify for reimbursement.



HEATHER GLEN COMMUNITY SERVICES DISTRICT

2170.6 Advance Approval

Routine expenses that are within this policy and the adopted District budget do not require separate advance approval unless otherwise required by District policy, contract, or Board direction.

Whenever reasonably practicable, advance approval should be obtained before incurring significant travel expenses, including:

- Air travel;
- Overnight lodging;
- Conference or seminar registration;
- Rental vehicles; or
- Other significant travel expenses not already authorized through the adopted budget or prior Board action.

Contractors and consultants are not automatically entitled to reimbursement for travel or other expenses. Reimbursement must be authorized by their agreement, scope of work, or other District authorization.

For a member of the Board of Directors, an expense that falls outside the reimbursement provisions of this policy or exceeds an applicable reimbursement limitation shall require approval of the Board of Directors at a public meeting before the expense is incurred when required by Government Code §53232.2.

2170.7 Transportation and Personal Vehicle Mileage

Use of a personal vehicle for authorized District business shall be reimbursed at the **Internal Revenue Service (“IRS”) standard business mileage rate in effect on the date the mileage is incurred.**

The applicable IRS mileage rate shall be updated administratively as necessary and does not require amendment of this policy.

Mileage reimbursement is intended to cover the normal costs of operating a personal vehicle. Fuel shall not be separately reimbursed when mileage reimbursement is claimed.

Reasonable parking fees, bridge or road tolls, and similar necessary expenses may be reimbursed separately when supported by appropriate documentation.

Air travel shall ordinarily be limited to the lowest reasonable economy-class fare available for the necessary itinerary.

Government, conference, group, or other discounted transportation rates shall be used when



HEATHER GLEN COMMUNITY SERVICES DISTRICT

reasonably available.

If an individual elects to use a more expensive method of transportation for personal preference or convenience, reimbursement may be limited to the reasonable cost of the transportation method that otherwise would have been appropriate.

Travel time itself is not separately compensable under this policy. Payment to a contractor or consultant for travel time, if any, shall be governed by the applicable contract or other District authorization.

2170.8 Lodging

Lodging may be reimbursed when overnight travel is reasonably necessary to conduct authorized District business.

For attendance at a conference or organized educational activity, lodging shall not exceed the maximum group rate published by the conference or activity sponsor when that rate is available at the time of booking.

If the group rate is unavailable, reasonably priced comparable lodging shall be used.

Government or group lodging rates shall be used when reasonably available.

Reimbursement shall be limited to the reasonable cost of the room, required taxes, and necessary lodging charges.

Personal room upgrades, entertainment charges, movies, minibar charges, recreational expenses, or other personal charges shall not be reimbursed.

2170.9 Meals and Incidental Expenses

Reasonable meal expenses incurred in connection with authorized District travel, conferences, training, or other qualifying District business may be reimbursed.

Meal reimbursement shall be based on actual and necessary expenses supported by an itemized receipt and shall remain within applicable reimbursement limits established by this policy and Government Code §53232.2.

Meals included in a conference registration, training fee, lodging charge, or otherwise provided at District expense shall not also be reimbursed.

Routine personal meals that would ordinarily have been incurred regardless of District business are not reimbursable solely because District business occurred during that time.



HEATHER GLEN COMMUNITY SERVICES DISTRICT

The District shall not pay or reimburse the purchase of alcoholic beverages.

Reasonable and necessary incidental travel expenses may be reimbursed when directly related to authorized District business and properly documented.

2170.10 Registration and Other Necessary Expenses

The District may reimburse or directly pay reasonable expenses associated with authorized District activities, including:

- Conference, seminar, workshop, and training registration;
- Parking and tolls;
- Necessary ground transportation;
- Reasonable baggage charges associated with authorized air travel;
- Required materials or supplies;
- Necessary business-related communication charges; and
- Other actual and necessary expenses directly related to authorized District business.

Expenses for spouses, family members, guests, entertainment, recreation, sightseeing, personal purchases, or other non-District activities shall not be paid or reimbursed by the District.

2170.11 Expense Reimbursement Request

Requests for reimbursement shall be submitted using **Exhibit A – Expense Reimbursement Request Form**.

When reimbursement includes multiple personal-vehicle trips, **Exhibit B – District Mileage Log** may be attached to Exhibit A.

Reimbursement requests should be submitted within thirty (30) calendar days following the expense or completion of the related travel or activity whenever reasonably practicable.

The reimbursement request shall identify:

- The person requesting reimbursement;
- The date of the expense;
- The District business purpose;
- The meeting, training, conference, travel, or activity involved;
- Each individual expense and amount;
- Business mileage, when applicable; and
- Any required advance approval.

Itemized receipts shall be attached for reimbursable expenses.



HEATHER GLEN COMMUNITY SERVICES DISTRICT

Members of the Board of Directors shall provide receipts documenting each expense for which reimbursement is requested, as required by Government Code §53232.3. A Board member shall not be reimbursed for an expense when a required receipt is not provided.

Personal-vehicle mileage reimbursed at the applicable Internal Revenue Service business mileage rate shall be documented using the mileage information required by Exhibit A or Exhibit B. Receipts shall be provided for separately reimbursable travel expenses such as parking, tolls, lodging, meals, registration, or other expenses for which a receipt is issued.

For reimbursement requests submitted by persons other than members of the Board of Directors, the District may either require receipts for all reimbursable expenses or permit alternative documentation when a receipt is unavailable, subject to applicable law and District approval.

2170.12 Board Member Expense Reporting

Members of the Board of Directors requesting reimbursement shall comply with Government Code §§53232.2 and 53232.3.

A Director's expense report shall document that the expenses comply with this policy and shall include required receipts and supporting documentation.

A Director attending a meeting, conference, training, or other qualifying activity at District expense shall provide a brief report regarding the activity at the next regular meeting of the Board of Directors when required by Government Code §53232.3.

The report may be oral or written unless another form is required by law or District policy.

2170.13 Review and Payment

Reimbursement requests shall be reviewed and processed in accordance with the District's Finance Management and Internal Controls Policy and established accounts-payable procedures.

No individual shall approve his or her own reimbursement request.

The person reviewing a reimbursement request shall verify, as applicable:

- The expense serves a District purpose;
- The expense complies with Policy 2170;
- Required receipts or supporting documentation are attached;
- Required advance approval was obtained;
- Mileage calculations use the applicable IRS rate;
- The reimbursement has not previously been paid; and



HEATHER GLEN COMMUNITY SERVICES DISTRICT

- The amount requested is mathematically correct.

Whenever practicable, registration fees, lodging, or other significant expenses may be paid directly by the District rather than reimbursed to an individual.

Direct payment by the District does not eliminate the documentation or reporting requirements otherwise applicable to the expenditure.

2170.14 Annual Disclosure of Reimbursements of \$100 or More

In accordance with Government Code §53065.5, the District shall disclose at least annually qualifying reimbursements paid during the immediately preceding fiscal year.

The disclosure shall identify reimbursements of **at least one hundred dollars (\$100) for each individual charge** when disclosure is required by law.

An individual charge includes, but is not limited to:

- One meal;
- Lodging for one day;
- Transportation; or
- A registration fee.

Because the District does not currently have employees, this statutory disclosure requirement will generally apply to qualifying reimbursements paid to members of the Board of Directors. If the District employs personnel in the future, qualifying employee reimbursements shall also be included as required by law.

The General Manager / Board Secretary, in coordination with the Bookkeeper and Treasurer as applicable, shall prepare the District's **Annual Disclosure of Reimbursements of \$100 or More** for the preceding fiscal year.

The disclosure shall be published **at least annually on a date determined by the District** in accordance with Government Code §53065.5. When practicable, the District should generally complete and publish the disclosure during **September following the close of the fiscal year** to coincide with the District's normal fiscal-year closeout and quarterly meeting schedule. September is an administrative target and does not establish a mandatory publication deadline.

The disclosure shall:

- Identify the applicable fiscal year;
- Be posted on the District website;
- Be maintained with the District's financial and transparency records; and
- Be available for public inspection.



HEATHER GLEN COMMUNITY SERVICES DISTRICT

If there were no reimbursements meeting the statutory disclosure threshold during the fiscal year, the District may post a statement indicating **“No Reportable Reimbursements”** for that fiscal year.

2170.15 Public Records and Record Retention

Expense reimbursement forms, mileage logs, receipts, approvals, payment records, annual reimbursement disclosures, and related documents are District records and shall be maintained in accordance with the District's Records Retention and Management Policy.

Documents related to reimbursable District expenditures are public records subject to disclosure under the California Public Records Act except to the extent otherwise provided by law.

2170.16 Relationship to Other District Policies

This policy shall be administered and interpreted consistently with other applicable District policies, procedures, resolutions, agreements, and governing documents.

District policies are intended to operate together and should, whenever reasonably possible, be interpreted in a manner that gives effect to each applicable policy without creating a conflict.

Nothing in this policy is intended to supersede or modify a requirement imposed by federal or state law or other legally controlling authority.

In the event of a conflict between this policy and applicable law, **applicable law shall control.**



HEATHER GLEN COMMUNITY SERVICES DISTRICT

POLICY 2170 – EXHIBIT A

EXPENSE REIMBURSEMENT REQUEST FORM

REQUESTOR INFORMATION

Name: _____

Position / Role:

- ☐ Board Member
- ☐ General Manager / Board Secretary
- ☐ Bookkeeper
- ☐ Contractor / Consultant
- ☐ Other: _____

Date Submitted: _____

1. DISTRICT BUSINESS / EXPENSE INFORMATION

Date(s) of Expense: _____

Meeting / Conference / Training / District Activity:

Location, if applicable:

District Business Purpose:



HEATHER GLEN COMMUNITY SERVICES DISTRICT

Advance Approval

Was advance approval required under Policy 2170?

- ☐ No
☐ Yes

If yes:

Approved By: _____

Approval Date: _____

2. EXPENSES REQUESTED

Date	Description	Expense Type	Amount
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$

Expense Types: Mileage • Registration • Lodging • Meals • Parking/Tolls • Transportation • Supplies • Other

TOTAL REIMBURSEMENT REQUESTED: \$ _____

3. PERSONAL VEHICLE MILEAGE

Complete this section if reimbursement includes use of a personal vehicle.

HGCSD
PO Box 715
Applegate, CA 95703

Email: HeatherGlenCSD@gmail.com
Phone: (530) 492-0577
Website: <https://hgcsd.net/>



HEATHER GLEN COMMUNITY SERVICES DISTRICT

Date(s) of Travel: _____

Starting Location: _____

Destination: _____

District Business Purpose:

Business Miles: _____

IRS Business Mileage Rate in Effect on Date of Travel: \$_____ per mile

Mileage Reimbursement: \$_____

☐ Exhibit B – District Mileage Log attached

Personal vehicle mileage shall be reimbursed at the IRS standard business mileage rate in effect on the date the mileage was incurred. If the applicable IRS rate changed during the dates of travel, mileage shall be calculated using the rate applicable to each travel date.

Fuel is not separately reimbursable when mileage reimbursement is claimed.

4. RECEIPTS AND SUPPORTING DOCUMENTATION

Check all that apply:

- ☐ Itemized receipts attached
- ☐ Conference / training documentation attached
- ☐ Registration receipt attached
- ☐ Lodging receipt attached
- ☐ Mileage documentation / Exhibit B attached
- ☐ Parking / toll receipts attached
- ☐ Other supporting documentation attached
- ☐ No additional documentation required

5. BOARD MEMBER REPORTING

Complete if the requestor is a member of the Board of Directors and the expense relates to a meeting, conference, training, or other activity requiring a report under Government Code §53232.3.

HGCSD
PO Box 715
Applegate, CA 95703

Email: HeatherGlenCSD@gmail.com
Phone: (530) 492-0577
Website: <https://hgcsd.net/>



HEATHER GLEN COMMUNITY SERVICES DISTRICT

☐ Brief report provided at Board meeting dated: _____

☐ Brief report will be provided at the next regular Board meeting

☐ Not applicable

Brief description of activity:

6. REQUESTOR CERTIFICATION

I certify that the expenses listed above were actually and necessarily incurred while conducting authorized Heather Glen Community Services District business.

I further certify that:

- The expenses comply with Policy 2170;
- I have not previously received reimbursement for these expenses;
- Personal and other non-reimbursable expenses have been excluded; and
- The information and supporting documentation provided are true and correct to the best of my knowledge.

Requestor Signature: _____

Date: _____

DISTRICT USE ONLY

REVIEW

Reviewed By: _____

Position: _____

- ☐ District business purpose verified
☐ Expense complies with Policy 2170

HGCSD
PO Box 715
Applegate, CA 95703

Email: HeatherGlenCSD@gmail.com
Phone: (530) 492-0577
Website: <https://hgcsd.net/>



HEATHER GLEN COMMUNITY SERVICES DISTRICT

- ☐ Supporting documentation complete
- ☐ Applicable IRS mileage rate verified, if applicable
- ☐ Required advance approval verified, if applicable
- ☐ Board approval verified, if applicable

Approved Reimbursement: \$ _____

Adjustments / Notes:

Reviewer Signature: _____

Date: _____

PAYMENT INFORMATION

Board Approval Date, if applicable: _____

Check / Payment No.: _____

Payment Date: _____

Account / Budget Category: _____

Bookkeeper Initials: _____

ANNUAL DISCLOSURE REVIEW

For review under Government Code §53065.5:

☐ Reimbursement includes an individual charge of \$100 or more for review for inclusion in the District's annual Disclosure of Reimbursements.

☐ No individual charge of \$100 or more.

Reviewed By: _____

Date: _____

HGCSD
PO Box 715
Applegate, CA 95703

Email: HeatherGlenCSD@gmail.com
Phone: (530) 492-0577
Website: <https://hgcsd.net/>



HEATHER GLEN COMMUNITY SERVICES DISTRICT

POLICY 2170 – EXHIBIT B

DISTRICT MILEAGE LOG

REQUESTOR INFORMATION

Name: _____

Position / Role: _____

MILEAGE DATES COVERED

From: _____ Through: _____

MILEAGE DETAIL

Date	Starting Location	Destination	District Business Purpose	Business Miles	IRS Rate	Amount
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$



HEATHER GLEN COMMUNITY SERVICES DISTRICT

					\$	\$
--	--	--	--	--	----	----

TOTAL BUSINESS MILES: _____

TOTAL MILEAGE REIMBURSEMENT: \$ _____

IRS MILEAGE RATE

Personal vehicle mileage shall be calculated using the IRS standard business mileage rate in effect on the date the mileage was incurred.

If the IRS mileage rate changed during the dates covered by this log, mileage shall be separated and calculated using the applicable rate for each travel date.

Administrative Reference

Current IRS Business Mileage Rate: \$ _____ per mile

Effective Date: _____

Rate Last Verified / Updated: _____

The administrative reference above may be updated as necessary without amendment of Policy 2170. The IRS standard business mileage rate in effect on the actual date of travel controls if the rate shown on this form has not yet been updated.

Fuel is not separately reimbursable when mileage reimbursement is claimed. Reasonable parking and toll expenses may be listed separately on Exhibit A.

CERTIFICATION

I certify that:

- The mileage reported above was incurred while conducting authorized Heather Glen Community Services District business;
- The mileage information is accurate to the best of my knowledge;
- The mileage has not previously been submitted for reimbursement; and
- The applicable IRS business mileage rate has been used for each date of travel.

HGCSD
PO Box 715
Applegate, CA 95703

Email: HeatherGlenCSD@gmail.com
Phone: (530) 492-0577
Website: <https://hgcsd.net/>



HEATHER GLEN COMMUNITY SERVICES DISTRICT

Requestor Signature: _____

Date: _____

DISTRICT USE ONLY

REVIEW

Reviewed By: _____

Approved Business Miles: _____

Approved Mileage Reimbursement: \$ _____

- ☐ District business purpose verified
- ☐ Applicable IRS mileage rate verified
- ☐ Mileage calculations verified
- ☐ Attached to Exhibit A – Expense Reimbursement Request Form

Adjustments / Notes:

Reviewer Signature: _____

Date: _____