

RESOLUTION NO. 07-04

RESOLUTION OF THE INDIAN WELLS VALLEY WATER DISTRICT, KERN AND SAN BERNARDINO COUNTIES, ADOPTING A DISTRICT REIMBURSEMENT POLICY IN ACCORDANCE WITH AB 1234

WHEREAS, AB 1234 requires that public resources should only be used when there is a benefit to the District; and

WHEREAS, such benefits include, but are not limited to:

1. The opportunity to discuss the community's concerns with state and federal officials;
2. Participating in regional, state and national organizations whose activities affect the District;
3. Attending educational seminars designed to improve officials' skills and information levels; and
4. Promoting public service and morale by recognizing such service.

WHEREAS, 1) legislative and other regional, state and federal agency business is frequently conducted over meals; 2) sharing a meal with regional, state and federal officials is frequently the best opportunity for a more extensive, focused and uninterrupted communication about the District's policy concerns; and 3) each meal expenditure must comply with the limits and reporting requirements of local, state and federal law; and

WHEREAS, this policy provides guidance to the District on the use and expenditure of the District's resources, as well as the standards against which those expenditures will be measured; and

WHEREAS, this policy satisfies the requirements of Government Code sections 53232.2 and 53233.3; and

WHEREAS, this policy also supplements the definition of actual and necessary expenses for purposes of state laws relating to permissible uses of public resources; and

WHEREAS, this policy also supplements the definition of necessary and reasonable expenses for purposes of federal and state income tax laws; and

WHEREAS, this policy applies only to the District's legislative body as specified in Government Code section 54952; and

WHEREAS, this policy also applies to any changes made to the District's credit card, cash advances or other line of credit; and

WHEREAS, the District desires to adopt this resolution in order to establish a District Reimbursement Policy in accordance with AB 1234;

NOW, THEREFORE, BE IT RESOLVED that the District does hereby resolve, determine and order as follows:

Section 1. The attached Reimbursement Policy and Travel Authorization and Expense Voucher form is hereby adopted by the District.

Section 2. Effective Date. This Resolution is effective February 12, 2007.

All the foregoing being on the motion of Director Brown, seconded by Director Corlett, and authorized by the following vote, namely:

AYES: Director Brown
Director Corlett
Director Saint-Amand
President Manning
Vice-President Cortichiato

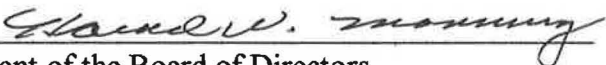
NOES: None.

ABSENT: None.

ABSTENTIONS: None.


I HEREBY CERTIFY that the foregoing resolution is the resolution of Indian Wells Valley Water District as duly passed and adopted by said Board of Directors at a legally convened meeting held on the 12th day of February, 2007.

WITNESS my hand and the official seal of said Board of Directors this 12th day of February, 2007.



President of the Board of Directors
INDIAN WELLS VALLEY WATER DISTRICT

ATTESTED TO:



Secretary of the Board of Directors
INDIAN WELLS VALLEY WATER DISTRICT

Use of Public Resources Policy Statement

Findings

WHEREAS, public resources should only be used when there is a benefit to the District.

WHEREAS, such benefits include, but are not limited to:

1. The opportunity to discuss the community's concerns with state and federal officials;
2. Participating in regional, state and national organizations whose activities affect the district
3. Attending educational seminars designed to improve officials' skills and information levels; and
4. Promoting public service and morale by recognizing such service.

WHEREAS, 1) legislative and other regional, state and federal agency business is frequently conducted over meals; 2) sharing a meal with regional, state and federal officials is frequently the best opportunity for a more extensive, focused and uninterrupted communication about the District's policy concerns; and 3) each meal expenditure, including those shared with consultants and advisors, must comply with the limits and reporting requirements of local, state and federal law.

WHEREAS, this policy provides guidance to the District on the use and expenditure of the District's resources, as well as the standards against which those expenditures will be measured.

WHEREAS, this policy satisfies the requirements of Government Code sections 53232.2 and 53233.3.

WHEREAS, this policy supplements the definition of actual and necessary expenses for purposes of state laws relating to permissible uses of public resources.

WHEREAS, this policy also supplements the definition of necessary and reasonable expenses for purposes of federal and state income tax laws.

WHEREAS, this policy applies only to the District's legislative body as specified in Government Code section 54952.

WHEREAS, this policy also applies to any charges made to the District's credit card, cash advances or other line of credit.

Authorized Expenses

The District's funds, equipment, supplies (including letterhead), titles, and staff time should only be used for authorized District business. Expenses incurred in connection with the following types of activities generally constitute authorized expenses, as long as the other requirements of this policy are met:

1. Communicating with representatives of regional, state and national government on District-adopted policy positions;
2. Attending educational seminars designed to improve officials' skill and information levels;
3. Participating in regional, state and national organizations whose activities affect the District's interests;
4. Attending District events;
5. Implementing a District-approved strategy for attracting or retaining businesses to the District which will typically involve at least one staff member; and
6. Meetings such as those listed above for which a meeting stipend is expressly authorized under this policy.
7. Any and all meetings or activities which are reasonably related to the District or matters important to the District.

All other expenditures require prior approval by the District's governing body.

Examples of personal expenses that the District will not reimburse include, but are not limited to:

1. The personal portion of any trip;
2. Political or charitable contributions or events;
3. Family expenses, including partner's expenses when accompanying official on agency-related business, as well as children- or pet-related expenses;
4. Entertainment expenses, including theater, movies (either in-room or at the theater), sporting events (including gym, massage and/or golf related expenses), or other cultural events;
5. Non-mileage personal automobile expenses, including repairs, traffic citations, insurance or gasoline; and
6. Personal losses incurred while on District business.

Any questions regarding the propriety of a particular type of expense should be resolved by the approving authority before the expense is incurred.

Meeting Stipends

General

Directors shall not receive an amount exceeding that authorized by any State law, for each day's attendance at meetings ("daily meeting stipend"). Such compensation is in addition to any reimbursement for meals, lodging, travel and expenses consistent with this policy.

Meetings and Service Subject To Daily Stipend

To be entitled to a "daily meeting stipend" under this policy, the event in question must constitute one of the following:

1. A meeting of the District board within the meaning of Government Code section 54952.2(a);
2. A meeting of a District committee within the meaning of Government Code section 54952(b);
3. An advisory body meeting within the meaning of Government Code section 54952(b);
4. A conference or organized educational activity conducted in compliance with Government Code section 54952.2(c), including ethics training required by Government Code sections 53234 and following;
5. A meeting of any multi-jurisdictional governmental body on which the District director serves as the District's designated representative; or
6. Any meeting attended or service provided on a given day at the formal request of the District board and for which the District board approves payment of a daily meeting stipend.

Aggregate Limits

The number of days for which a District director receives a daily stipend will not exceed the aggregate limits established by state law.

Cost Control

To conserve District's resources and keep expenses within community standards for public officials, expenditures should adhere to the following guidelines. In all instances the most economical option should be used when it is reasonable and practical.

Transportation

The most economical mode and class of transportation reasonably consistent with scheduling needs and cargo space requirements should be used, via the most direct and time-efficient route. This applies to all transportation, including but not limited to air travel and car rentals. Government and group rates should be used when available and reasonable.

Automobile Mileage is reimbursed at current Internal Revenue Service (IRS) rates. These rates are designed to compensate the driver for gasoline, insurance, maintenance and other expenses associated with operating the vehicle. This amount does not include bridge and road tolls, which are also reimbursable.

Car Rental - Only compact or mid-size cars shall be rented at District expense. Exceptions may be made when such cars are not available or when three or more persons are traveling together for a considerable period of time. The IRS mileage rates will not be paid for rental vehicles; only receipted car rental charges and fuel expenses will be reimbursed.

Taxis/Shuttles - Taxi or shuttle fares and a 15 percent gratuity per fare may be reimbursed.

Lodging

Lodging expenses will be reimbursed or paid for when travel on official District business reasonably requires an overnight stay.

Conferences/Meetings. Pursuant to Gov. Code section 53232.2(d), if such lodging is in connection with a conference, lodging expenses must not exceed the group rate published by the conference sponsor for the meeting in question if such rates are available at the time of booking. If the group rate is not available, the most practical and economical rates should be used and will be considered reasonable and reimbursable.

Other Lodging. Travelers should request government rates, when reasonable and available. In the event that government rates are not available, reasonable or practical at a given time or in a given area, than the most practical and economical rates shall be considered reasonable and hence reimbursable.

Meals

Reimbursable meal expenses and associated gratuities will be reimbursed at the rate of what is reasonable and practical given the specific circumstances.

Telephone/Fax/Cellular

Officials will be reimbursed for actual telephone and fax expenses incurred on District business. Telephone bills should identify which calls were made on District business. For cellular calls when the official has a particular number of minutes included in the official's plan, the official can identify the percentage of calls made on public business.

Internet

Officials will be reimbursed for reasonable Internet access connection and/or usage fees away from home, if Internet access is necessary for District-related business.

Airport Parking

Airport parking for trips relating to District Business is reimbursable. Long-term parking should be used for travel if reasonable and practical.

Other

Gratuities of up to 15 percent and reasonable baggage, handling fees, and housekeeping tips will be reimbursed. Expenses for which District officials receive reimbursement from another agency are not reimbursable.

Cash Advance Policy

The District will provide a board member a cash advance to cover anticipated expenses while traveling or doing business on the District's behalf. The District secretary will have the advance prepared for the Director and will include it in his/her travel packet. Upon the Director's return, an expense report must be filled out, complete with receipts documenting how the advance was used in compliance with this expense policy, and any unused advance must be returned to the District treasury.

Expense Report Content and Submission Deadline

All cash advance expenditures, and expense reimbursement requests must be submitted on an expense report form provided by the district.

Expense reports must document that the expense in question met the requirements of this policy. For example, if the meeting is with a legislator, District board member should explain whose meals were purchased, what issues were discussed, and how those relate to the District.

Board members must submit their expense reports within 30 days of an expense being incurred, accompanied by receipts documenting each expense. Restaurant receipts, in addition to any credit card receipts, are also part of the necessary documentation.

Inability to provide such documentation in a timely fashion may result in the expense being borne by the board member.

Audits of Expense Reports

All expenses are subject to verification that they comply with this policy.

Reports to Governing Board

At the following District governing body meeting, each board member shall briefly report on any meetings, conferences, or educational seminars attended at District's expense. If multiple board members attended, a joint report may be made. The report may be made orally or in writing to the board of directors at the next board meeting.

**INDIAN WELLS VALLEY WATER DISTRICT
TRAVEL AUTHORIZATION AND EXPENSE VOUCHER**

Page _____ of _____

Name: _____ Date Prepared: _____

Advance Rec'd \$: _____ Airfare Prepaid (attach coupons): \$ _____ Total Advance: _____

	1	2	3	4	5	6	7	Totals
Date:								
Location:								
Purpose:								
Meals: Breakfast								
Lunch								
Dinner								
Hotel/Lodging								
Car Rental								
P.Veh. Mileage								
Airport Parking								
Other Parking								
Taxi & Limo								
Air Fare								
Telephone Calls								
Miscellaneous:								
TOTAL FOR DAY:								

All expenses reported on this form must comply with the District's policies relating to expenses and the use of public resources. The information submitted on this form is a public record. Penalties for misusing public resources and violating the District's policies include loss of reimbursement privileges, restitution, civil and criminal penalties as well as additional income tax liability.

TOTAL EXPENSES:

Less Advances:

Amt. Due Traveler:

Amt. Due District:

SIGNATURES:

Employee/Director

General Manager/Designee

STATE OF CALIFORNIA)
)
COUNTIES OF KERN)
AND SAN BERNARDINO)

I, TOM MULVIHILL, Secretary of the Board of Directors of the Indian Wells Valley Water District, DO HEREBY CERTIFY, as follows:

The foregoing Resolution is a full, true and correct copy of Resolution No. 07-04, duly adopted at a Regular Meeting of the Board of Directors of said District, duly and regularly held at the regular meeting place of the Board on the 12th day of February, 2007, for which all of the members of said Board of Directors had due notice and at which a majority of the Board of Directors were present; and that at said meeting said resolution was adopted by the following roll call vote:

AYES: President Manning
Vice-President Cortichiato
Director Brown
Director Corlett
Director Saint-Amand

NOES: None.

ABSENT: None.

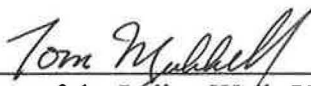
ABSTAIN: None.

An agenda of said meeting was posted at least 72-hours before said Regular Meeting at 500 West Ridgecrest Boulevard, Ridgecrest, California, in a location freely accessible to members of the public, and a brief description of said Resolution appeared on said agenda.

I have carefully completed the foregoing with the original Minutes of said meeting on file and of record in my office, and the foregoing is a full, true and correct copy of the original resolution adopted at said Meeting and entered into said Minutes.

Resolution No. 07-04 has not been amended, modified or rescinded since the date of its adoption on February 12, 2007, and the same is now in full force and effect.

WITNESS my hand and the official seal of said Board of Directors this 12th day of March, 2007.


Secretary of the Indian Wells Valley Water District and of the Board of Directors thereof.

(SEAL)