

WALNUT VALLEY WATER DISTRICT BOARD OF DIRECTORS COMPENSATION AND REIMBURSEMENT OF EXPENSES POLICY

1. STATEMENT OF DISTRICT POLICY:

It is the policy of the Walnut Valley Water District ("District") that members of the District's Board of Directors ("Directors") maintain the highest ethical standards of honesty and integrity. To assist Directors in meeting these standards, there must be clear policies guiding the Board with respect to Director expenses incurred in conducting District business and for reimbursement of such expenses. These policies set forth the basic ethical standards for Directors.

2. COMPENSATION FOR ATTENDANCE AT CONFERENCES, MEETINGS, SEMINARS, AND OTHER EVENTS:

A. General Principles

1. **Per Diem.** Directors will be compensated at the daily rate (i.e., *per diem*) determined by the Board consistent with applicable law and policy for attendance (whether in-person or by teleconference/video conferencing) at general meetings of the Board, committee meetings, and for attendance at approved conferences, meetings, seminars or other events in service to or on behalf of the District, as set forth in this policy (collectively, "Board Activities").
2. **Expense Reimbursement.** Directors will be reimbursed for the reasonable cost of meals, lodging, and travel expenses incurred in attending Board Activities in accordance with this policy.

B. Substantive Requirements

1. For a Director to be paid a lawfully established *per diem* for attendance at Board Activities or for reimbursement of expenses incurred in the attendance of Board Activities, it must be:
 - a. A "meeting" as defined in subdivision (a) of Government Code Section 54952.2; or
 - b. A Board-approved meeting, conference, organized educational activity, seminar, or other event, including those potential Board Activities listed on Exhibit "C" hereto related to District governance or business; or
 - c. Other activities, seminars or events not listed on Exhibit "C" hereto that deal with substantive issues of importance to the District, which may be approved by the General Manager or President of the Board of Directors.
2. For purposes of this policy, reasonable and necessary travel time, including overnight accommodation, shall include one day prior to and/or after a Board Activity, provided:
 - a. The Board Activity is held more than 50 miles from the District Office, or
 - b. Upon General Manager review and approval, circumstances for attendance warrant an overnight stay prior to or following the conclusion of the Board Activity.

3. A Director's attendance at a Board Activity is subject to Board approval, unless delegated to the General Manager or Board President in accordance with subdivision 1(c), above, and may be modified or rescinded at any time by Board action. Any Director who incurs costs for attendance of an activity for which the Board has rescinded its approval, or who has incurred additional, unapproved costs at an approved Board Activity (including but not limited to nonrefundable charges), may be personally responsible for such costs after review and recommendation by the Personnel Committee.

4. Seven-Day Monthly Limit

Water Code Section 20202 permits *per diem* compensation for attendance for up to a total of ten (10) days in any calendar month. However, by Resolution No. 01-13-592 and Ordinance No. 01-13-593, the Board of Directors adopted a 7-day limit on *per diem* compensation each calendar month. *Per diem* is capped at \$150 per approved, compensable meeting.

- C. Procedural Requirement

1. Written Compensation Request Required

Compensation for attendance at Board Activities and reimbursement of expenses will be paid only upon the proper submission and approval of the required "Director Expense Form" (Exhibit A) and compliance with the Internal Revenue Service (IRS) Accountable Plan (Exhibit B). In the event a Director submits a request for reimbursement of an expense without an accompanying receipt, the Director must complete and submit a "Missing Receipt Affidavit Form" (Exhibit E) to be reimbursed. Any reimbursement in excess of substantiated expenses must be refunded.

2. Retroactive Board Approval

While the Board should make reasonable best efforts to approve a Director's attendance prior to a Board Activity, retroactive Board approval may be made by ratification of attendance after the Board Activity, including overnight accommodations under Section B(2)(b), above, consistent with this policy.

3. Disclosure of Compensation

A copy of each Director's submitted "Director Expense Form" shall be presented to the Board of Directors for approval at the next regular meeting of the Board following the submission. Submissions may be made available to the public, where required by law.

3. REIMBURSEMENT TO DIRECTORS FOR EXPENSES:

- A. General Principles

1. Each member of the Board of Directors is encouraged to participate in those outside activities and organizations that in the judgment of the Board furthers the interests of the District.
2. Expenses incurred by Directors in connection with those activities set forth in the Guidelines for Board Compensated Meetings and Activities (Exhibit C) are

reimbursable, as noted, when authorized in advance or subsequently ratified by the Board, subject to the following:

- a. Directors are prohibited from using District-issued credit cards for payment of any expenses related to a Board Activity not authorized under this policy and for any expenses not authorized under this policy.
 - b. A Director may submit a reimbursement request in accordance with Section 3(C)(1) of this policy to receive reimbursement for any approved, ratified expenses.
3. This policy is intended to result in no personal gain or loss to a Director.
- a. All expenses must be reasonable and necessary, and Directors are expected to exercise prudence in all expenditures.
 - b. Reimbursement will be made only for actual disbursements and expenses that qualify as reimbursable expenses.
 - c. Expenses that are improper, unauthorized, not properly documented, or inconsistent with the prohibition against gifts of public funds set forth in the California Constitution, will not be reimbursed or accepted by the District. A Director bears the sole cost for any expenses that have not been approved, reimbursed, or accepted by the District.
 - d. Improper expenses that have been paid to a Director by the District shall be promptly refunded to the District or deducted from monies otherwise due to a Director in accordance with the Treasury "Safe Harbor" 120-day provision for an IRS Accountable Plan (Exhibit B).

B. Substantive Requirements

1. Transportation Expenses

Directors will be reimbursed for expenses incurred in traveling to and from Board Activities subject to Section 2 below and the provisions of this policy.

Mileage reimbursement will be limited to attendance at those Board Activities held outside the District's service area, with such reimbursements based on the current IRS mileage rate.

Google Maps or another comparable website that accurately provides distance information will be used to verify mileage to and from the District to the location of a Board Activity for which a request for mileage reimbursement is requested. A 5-mile deviation is allowed in consideration for when a given route might deviate from the norm due to traffic congestion, road construction, etc. If the deviation is greater than 5 miles, staff will verify the reason with the Director and note the explanation on the expense form.

2. Mode of Travel

- a. Directors must use the most economical mode and class of transportation reasonably consistent with scheduling needs and space requirements and the most direct and time-efficient route.
 - i. When an extension in travel beyond the time required for District business results in increased costs to the District, the Director may be responsible for the increased costs and any other related expenses.
 - ii. Upon approval of the Board in connection approval of a Director's monthly expense report, exceptions may be made for extenuating circumstances beyond the Director's control, such as delayed or canceled flights, inclement weather, medical necessity, or personal hardship.
- b. Directors are permitted to arrange their own transportation. Where possible, government for group rates should be used in arranging travel. Directors are encouraged to discuss their travel needs as early as possible with District staff, who may make all final travel arrangements on behalf of the Director in accordance with the following:
 - i. Air Travel: The lowest, refundable airfare shall be used for air travel. Any outstanding travel credits issued to a Director for District-related travel must be used before incurring new airfare expenses. Directors are expected to accept flights departing within two hours of their desired departure time. If cancellation of a reservation occurs due to a District-related reason, the District will incur any cancellation fee assessed. If cancellation of a reservation occurs due to the Director's personal request, the Director will be required to pay any cancellation fees. A Director who desires to drive their personal vehicle in lieu of air travel may be allowed to do so if reasonable and authorized. However, reimbursement amounts will be limited to the least expensive means of travel. Reimbursement requests for personal vehicle in lieu of air travel must include a printed copy of the quoted airfare that would have been reserved.
 - ii. Car Rental: Directors at an out-of-town Board Activity should use public transportation or ride-sharing services when such use appears more economical than renting a car. Directors are the only individuals covered by insurance and non-Directors are prohibited from driving a District-provided rental car. Directors must appropriately fill the gas tank of a rental car before returning the rental car to avoid fuel surcharges. Fuel expenses will be reimbursed based on receipts provided. Where extended personal travel is part of District-related travel, rental car expenses will be prorated and reimbursed for only District-related business.
 - iii. Privately-Owned Vehicles: Directors shall be reimbursed for use of privately-owned vehicles in the conduct of District business at the maximum allowable per mile rate established from time-to-time by the IRS, and subject to the provisions of this policy and provided all insurance requirements have been complied with.

Non-traditional means of transportation, such as electric scooter or electric bicycle rentals, shall not be permitted as a mode of transportation reimbursable by the District.

3. Meal Expense

Directors shall be reimbursed for the reasonable cost of meals, including tips, and incidental expenses in conjunction with approved Board Activities, and in the course of travel to and from subject to the following:

- a. Reimbursement must be in accordance with the criteria set forth in the District's Meal Expense Reimbursement Schedule/Guidelines, attached hereto as Exhibit D.
- b. Expenses incurred by or for a spouse, family member, or guest of a Director in connection with the Director's service or travel will not be allowed or reimbursed.

4. Overnight Accommodations

- a. Where available, overnight accommodations shall be obtained at or in close proximity to the location of the Board Activity and at group rates published for such activity by the sponsor. Directors are expected to confirm their attendance at conferences early in the registration process to provide sufficient time to take advantage of any early reservation discounts when booking accommodations.
- b. No reimbursement shall be made for overnight accommodations for attendance at Board Activities that occur within 50 miles of the District office, unless such reimbursement is approved in advance by the Board.

5. Parking

- a. Airport Parking – Long-term parking is encouraged for travel exceeding 24 hours, subject to time constraints, safety concerns, and inclement weather.
- b. Hotel/Other Parking – Self-parking is encouraged, subject to time constraints, safety concerns, and inclement weather.

6. Communication Expenses

Telephone, facsimile, Internet, overnight, and/or courier expenses incurred in connection with approved District business will be reimbursed in accordance with this policy.

C. Procedural Requirements

1. Requests for Reimbursement

- a. All requests for reimbursement shall be submitted, using the District's approved forms, by the first Friday of the month following the month in which the expenses were incurred.

- b. Rather than reimbursing a Director for expenses after they have been incurred, the District may pay such expenses directly, so long as such payments are made in accordance with this policy.

2. Use of District Credit Card

The District may authorize the issuance of a credit card in the Director's name to be used solely for purposes of paying for approved travel and related expenses permitted pursuant to this policy or for security purposes to verify travel-related information.

- a. District-issued credit cards shall remain in the District vault until such time as needed. A Director may check out their credit card for District-approved business, travel, or other related expenses up to two business days (48 hours) prior to the approved use. It is expected that Directors will return the credit card to the District for safekeeping within two business days (48 hours) following the approved business use.
- b. Exceptions to this requirement may be authorized by the Board President or General Manager, who shall report that exception to the full Board at the next regular Board meeting.

3. Director Reports to Governing Board

At the next general meeting of the Board following a Board Activity, the Director who attended such Board Activity shall provide a brief written, oral, or joint report on attendance and the subject matter. If multiple Directors attend the same function, a joint report may be made.

4. District Records of Expense Reimbursements

To implement the reporting requirements of Government Code Section 53065.5, the District shall disclose at least annually in a public record all reimbursements paid by the District to each Director for each individual charge of \$100 or more.

4. . **GOVERNING BOARD REVIEW**

- A. The Personnel Committee shall, on an annual basis in the fourth quarter of each calendar year, review the following:
 - 1. Exhibit A - Director Expense Form
 - 2. Exhibit B - IRS Accountable Plan
 - 3. Exhibit C - Guidelines for Board Compensated Activities
 - 4. Exhibit D - Meal Expense Reimbursement Schedule/Guidelines
 - 5. Exhibit E - Missing Receipt Affidavit Form
- B. This policy in its entirety shall be reviewed by the Board of Directors on an annual basis.

DIRECTOR EXPENSE FORM



NAME: Director Name

DATE: Month & Year

No	Date	Title of Meeting / Description	Per Diem Request	Mileage (assumed as round trip unless noted)			
				From Location	To Location	Miles	Miles \$
1			<input type="checkbox"/>				\$ -
2			<input type="checkbox"/>				\$ -
3			<input type="checkbox"/>				\$ -
4			<input type="checkbox"/>				\$ -
5			<input type="checkbox"/>				\$ -
6			<input type="checkbox"/>				\$ -
7			<input type="checkbox"/>				\$ -
8			<input type="checkbox"/>				\$ -
9			<input type="checkbox"/>				\$ -
10			<input type="checkbox"/>				\$ -
11			<input type="checkbox"/>				\$ -
12			<input type="checkbox"/>				\$ -
13			<input type="checkbox"/>				\$ -
Total Number of Miles: 0 X \$0.70							\$ -
Total Reimbursable Expenses							\$ -
Total Meeting Compensation 0 X \$150.00 per day							\$ -
TOTAL							\$ -

I certify the above is correct and accurate to the best of my knowledge

Signature

Date

* Mileage is reimbursed at IRS Standard Business Mileage Rate \$0.70

**Directors are eligible for seven meeting days per month at \$150 per day.

[GSA Per diem rates](#)

INTERNAL REVENUE SERVICE ACCOUNTABLE PLAN

General Rules for “Expense Reimbursement” Plans

The primary question regarding an employee reimbursement is whether the payment constitutes additional cash compensation that should be taxed as ordinary salary or wages, or whether it qualifies as a business-related “expense reimbursement” that can be excluded from reportable income.

Under IRS Code, Section 62(c), an arrangement is treated as an “expense reimbursement” if it requires the employee to:

- (a) Substantiate the reimbursement, and
- (b) Refund any reimbursement in excess of substantiated expenses.

This means that to qualify, a “reimbursement arrangement” must comply with both of the above Code provisions.

If all of the above rules and regulations are met, amounts paid are treated as paid under an “accountable expense reimbursement plan” (See below). If there is any conflict between this document and IRS statutes, regulations, or guidance, they shall prevail over this document.

Accountable Expense Reimbursement Plans

Governmental employees often receive reimbursements for a variety of business expenses, including automobile expenses (where employees use their own autos for government business) other travel costs, hotel and motel costs, meals and entertainment, etc. In such cases, the employee may receive reimbursement for actual costs incurred, a per diem allowance (e.g., a flat rate per day), or a monthly allowance or advance. If the expense reimbursements or allowances are not made in accordance with the IRS rules below, they may be considered “wages” subject to payroll tax withholding.

In order to qualify as an “accountable” plan, the reimbursement must meet the following two requirements:

1. Substantiation Requirement (Per Regulation 1.274-5T):

The governmental agency must require the employee to substantiate expenses incurred. That is, the employee should submit the following for each business related expense:

- a. The **amount** of the expenditure.
- b. The **time** and **place** of travel or entertainment.
- c. The **business purpose** of the expenditure.
- d. The **business relationship** to the person entertained, and the individuals’ names.

Accountable Expense Reimbursement Plans (continued)

The following **documentation** should be attached to each expense report (per Regulation 1.274-5 (c)(2)(iii):

- a. Receipts, paid bills, etc. for any lodging (hotel bills, etc.) regardless of amount, and
- b. Receipts for any “nonlodging” travel or entertainment expenditure of \$75.00 or more. (See Regulation 1.274-5(c)(2)(iii)(A)(2), IRS Notice 95-50 and Letter Ruling 200343025).

To ensure compliance and reduce risk of misuse, the District requires receipts for all expenses, unless impracticable (e.g., incidental expenses, public transit fares without receipt, etc.) Under these rules, generally, business expenses must be “substantiated” within 60 days after the expense is paid or incurred.

Observation: Because travel and entertainment expenses of government officials and employees can have a very high “political profile,” it may be prudent to require documentation on all travel and entertainment expenditures, regardless of amount. The District reserves the right to deny expenses that were not approved or do not qualify for reimbursement under the District’s Employee Reimbursement of Expenses Policy.

2. Requirement to Return Unsubstantiated Advances:

The employee must be required to return to the governmental agency any amount in excess of substantiated expense within a “reasonable period of time.” A reasonable period of time depends on the facts and circumstances. Under the regulations, the Treasury has established a “**safe harbor**” for returning unsubstantiated advances:

- Excess advances must be returned within **120 days** after the expense is paid or incurred.
- In the case of allowances or advances, the expense must be incurred (to come under the safe harbor) within **30 days** after the allowance or advance is paid to the employee. (Code Sec. 62(c); Reg. 1.62-2(c)(2)(i); Reg. 1.62-2(d)(i); Reg. 1.62-2(e); Reg. 1.62-2(f)).

To the extent amounts are not paid under an “accountable plan” they constitute “wages” and are subject to income and payroll tax withholding when paid. If the government agency established an “accountable plan” but the employee fails to substantiate the expenses or return advances within a reasonable period, only the unsubstantiated or unreturned will be treated as taxable “wages.”

Walnut Valley Water District
Guidelines for Board Compensated Meetings and Activities

General Guidelines as set forth in California's Open Meeting Law: The Brown Act, Government Code Section 54950 *et. seq.*, and the District's Policy Guidelines for Ethical Conduct Regarding Board of Directors Compensation and Ethics (Section I.B.1): "A committee meeting or other Board approved meeting, conference, organized educational activity, seminar, or other event, i.e. teleconference, related to or informing the Board member on matters within the jurisdiction of the statutory powers of the District provided that the program or subject matter deals with the substantive issues of importance to the District." For meetings/events not listed below, the General Manager may also approve payment of per diem and/or expenses for 'meetings' in accordance with the provisions stated in The Brown Act, Government Code Section 54950 *et. seq.*, and the District's Policy Guidelines for Ethical Conduct Regarding Board of Directors Compensation and Expenses.

Organization/Affiliation	Meeting, Event, or Function	Per Diem and Expenses	Expenses Only
Walnut Valley Water District	<ul style="list-style-type: none"> • All meetings and functions sponsored or conducted by the District • All Board-approved chair, member, and alternate committee and liaison assignments (Joint Water Line Commission, Puente Basin Water Agency, Spadra Basin Groundwater Sustainability Agency, TVMWD Committee and Board meetings, ACWA, ACWA/JPIA) as provided • Trips for District related business • New Director attendance at all committee meetings during first year in office. • Director meetings with General Manager regarding substantive issues of importance to the District, at the General Manager's discretion • One per diem per month for Board President (and/or alternate in President's absence) to conduct District business. 	X	
Three Valleys Municipal Water District	All relevant meetings and functions sponsored or conducted by this organization, other than TVMWD Committee and Board meetings attended by WVWD liasons as appointed by the WVWD president.	X	
Other Water-Related Entities (MWD, Puente Basin Watermaster, WEF, etc.)	All relevant meetings, functions, and tours, sponsored or conducted by those entities	X	
Cities and unincorporated areas served by the District (Includes Walnut, Diamond Bar, Industry, Pomona, Rowland Heights, and West Covina)	All relevant meetings and functions sponsored or conducted by these cities dealing with substantive issues of importance to the District.	X	
Los Angeles County Local Agency Formation Commission Fourth District Consolidated Oversight Board	All relevant meetings and functions sponsored or conducted by this organization.	X	
Association of California Water Agencies (ACWA) and ACWA/Joint Powers Insurance Authority	Committee meetings, educational functions, and ACWA and ACWA/JPIA sponsored seminars and conferences	X	
American Water Works Association (AWWA)	Committee meetings, educational functions, and AWWA-sponsored seminars and conferences	X	
California Special Districts' Association and Special Districts Institute	All relevant meetings, educational functions and CSDA-sponsored seminars and conferences	X	
Urban Water Institute	All relevant meetings and functions sponsored or conducted by this organization	X	
San Gabriel Valley Water Association	All relevant meetings and functions sponsored or conducted by this organization	X	
Regional Chamber of Commerce, San Gabriel Valley	All relevant meetings and functions sponsored or conducted by this organization dealing with substantive issues of importance to the District, i.e., Installation Programs, Governmental Affairs Committee meetings, quarterly business meetings, and meetings at which water-related presentations are made.	X	
Regional Chamber of Commerce, San Gabriel Valley	Mixers and other events sponsored by these organizations that are attended on a social basis.		X
Other Community Organizations within District Boundaries	All relevant meetings and functions sponsored or conducted by community organizations within District boundaries at which water-related presentations are made.	X	
Other Community and Governance Affiliations	All relevant meetings and functions sponsored or conducted by community and governance organizations dealing with substantive issues of importance to the District		X

Meal Expense Reimbursement Schedule/Guidelines

Board members and District employees shall be reimbursed for actual meal, including tips, and incidental expenses incurred up to the following respective maximum amounts:

Directors*: Breakfast, Lunch, Dinner, Tips and Incidentals not to exceed \$100/day

Employees*: Breakfast, Lunch, Dinner, Tips and Incidentals not to exceed \$100/day

*Meals purchased in conjunction with a conference registration package are exempt from the limits.

The following are additional guidelines applicable to Directors and employees for business-related dining expense:

Individual Dining

1. District Credit Card – The Director or employee shall submit the original credit card receipt (with detail) within sixty (60) days of incurring the charge or may forfeit any related reimbursement entitlement, noting the business event. Should the charge exceed the authorized reimbursement entitlement, the District shall invoice the Director or employee for the excess balance.
2. Personal Credit Card/Cash/Check – The Director or employee shall submit the original credit card or cash/check receipt (with detail) within sixty (60) days of incurring the charge or may forfeit any related reimbursement entitlement, noting the business event when requesting reimbursement. Should the amount exceed the authorized reimbursement entitlement, the Director and/or employee will be reimbursed only for the authorized amount.

Two-Party Dining

1. District Credit Card – A Director or employee dining with a spouse or personal guest shall submit the original credit card receipt (with detail) within sixty (60) days of incurring the charge or may forfeit any related reimbursement entitlement, noting the Director's or employee's portion of the meal expense, including appropriate tax and tip allocation. The Director or employee will subsequently be invoiced for the spouse's or personal guest's portion of the meal as well as for any amount exceeding the authorized reimbursement entitlement.
2. Personal Credit Card/Cash/Check – A Director or employee dining with a spouse or personal guest who pays the charges by personal credit card or cash/check shall submit the original credit card or original cash/check receipt (with detail) for reimbursement within sixty (60) days of incurring the charge or may forfeit any related reimbursement entitlement, noting the business event, the names of the attendees, and the Director's or employee's portion of the meal expense for which reimbursement is requested. Should the amount exceed the authorized reimbursement entitlement, the Director or employee will be reimbursed only for the authorized amount.

Three-Party (or more) Dining – Multiple Business, Family, and/or Personal Guests

1. District Credit Card – When dining in a party of three or more with a spouse, personal, and/or business guest(s), the Director or employee shall submit the original credit card receipt (*with detail*) within sixty (60) days of incurring the charge or may forfeit any related reimbursement entitlement, noting the attendees' names and the business event. The Director or employee will be invoiced for the spouse's and/or personal guest's portion of the meal as well as any charges exceeding the authorized reimbursement entitlement.

2. Personal Credit Card/Cash/Check – When dining in a party of three or more with a spouse, personal, and/or business guest(s), and the Director or employee pays the charges by personal credit card or cash/check, they shall submit the original credit card or cash/check receipt (with detail) within sixty (60) days of incurring the charge or may forfeit any related reimbursement entitlement, noting the attendees, business event, the names of the Directors and/or employees for whom reimbursement is being requested, and the amount. Should the amount exceed the authorized reimbursement entitlement, the Director or employee will be reimbursed only for the authorized amount.

In-Room Dining

Generally no receipts are available; therefore, the Director or employee shall note on the hotel bill who the charges were for and the type of meal, i.e., breakfast, lunch, or dinner. The Director or employee will be invoiced for all spouse and/or guest related charges, as well as any amount exceeding the authorized reimbursement entitlement.

Shared Meals

Any shared meal between a Director or employee and a spouse or guest will normally be treated as a single business meal unless otherwise noted. If the shared food item (meal, salad, etc.) is designated on the dining menu as serving “2” people, then the cost/reimbursement is subject to the two-party dining guidelines.

Incidentals

A Director or employee shall submit a receipt, if available, for incidentals.

Missing Receipt

In the event a Board member is not provided with a receipt or invoice from a vendor or loses the receipt or invoice relating to such expenses, the Board member shall complete and submit to District staff the “Missing Receipt Affidavit Form.”.

These Meal Expense Reimbursement Schedule/Guidelines shall be reviewed on an annual basis in the fourth quarter of each calendar year.



WALNUT VALLEY WATER DISTRICT

Missing Receipt Affidavit Form

Please retain this form with the District's financial records in case of an audit.

Name (printed): _____

I certify that I made the purchase shown below for District purposes but do not have a receipt due to: (check all that apply)

<input type="checkbox"/>	Vendor did not provide a detailed receipt.
<input type="checkbox"/>	I had a receipt but cannot locate it.
<input type="checkbox"/>	I have a receipt, but it is not readable (e.g. not in English and/or not legible). This document is provided in order to describe the items purchased.
<input type="checkbox"/>	Order was placed via telephone, fax, or internet, and vendor has not supplied an invoice.

Vendor Name		
City		
Date of Purchase		
Detailed Description of Purchase (Attach additional sheets if necessary.)	Item Amount	
Total Purchase Amount	\$	

This document is in lieu of an invoice or receipt for this transaction. I certify that all items listed above (and on the attached, if applicable) were purchased and received for District business.

Director's Signature: _____ Date: _____

NOTE: All information is required and must be typed or printed in ink. Use one affidavit per receipt.