



INDEPENDENT POOL & SPA SERVICE ASSOCIATION, INC.

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REIMBURSEMENT OF EXPENSES:

(Revised 11/2/13)

- 1. Purpose** -- The Board of Regional Directors (BORD) of the Independent Pool and Spa Service Association (IPSSA) recognizes that BORD members and officers of IPSSA may be required to travel or incur other expenses from time to time to conduct association business and to further the mission of this non-profit organization. The purpose of this policy is to ensure that (a) adequate cost controls are in place, (b) travel and other expenditures are appropriate, and (c) a uniform and consistent approach exists for the timely reimbursement of authorized expenses incurred by officers and directors. It is the policy of IPSSA to reimburse only reasonable and necessary expenses actually incurred by officers and directors.

When incurring business expenses, IPSSA expects officers and directors to:

- Exercise discretion and good business judgment with respect to those expenses.
- Be cost conscious and spend IPSSA's money as carefully and judiciously as the individual would spend his or her own funds.
- Report expenses, supported by required documentation, as they were actually spent, except for mileage reimbursement, in which case, purpose of trip and mileage driven appropriate.

- 2. Reimbursable Travel** -- The following qualify for reimbursable travel:

- All BORD meetings and related conferences.
- Trade Shows (for those approved by the entertainment committee).
- Committee meetings, as approved by the respective committee chair.
- Travel and other reasonable expenses required to perform duties as Regional Director: ie: travel to regional and chapter meetings, etc.
- All other travel undertaken at the request of the President.
- Travel expense reimbursements will be limited to reasonable costs to and from the BORD member's address within his/her region.

- 3. Expense Report** -- All requests for reimbursement shall be made using the standard IPSSA expense report. The report may be downloaded from the IPSSA website, or by contacting the financial office. The expense report shall be submitted within 30 days of the completion of travel (if travel reimbursement is requested) and must include:

- The individual's name.
- If reimbursement for travel is requested, the date, origin, destination and purpose of the trip.
- The amount of each expense categorized under the appropriate expense report line item with supplemental description, if needed.

All expense reports must be signed and dated by the Officer or Director requesting the reimbursement.

4. **Receipts** -- Receipts are required for all expenditures in excess of \$25. No expense in excess of \$25 will be reimbursed to officers or directors unless the individual requesting reimbursement submits with the expense report written receipts from each vendor showing the vendor's name, a description of the services provided (if not otherwise obvious), the date, and the total expenses, including tips (if applicable).
5. **Reimbursable Expenses** -- The following expenses are considered reimbursable:
- **Airfare:** The lowest available coach fare should be booked (e.g. 21 day advance purchase). Board meeting dates are published well in advance allowing for timely reservations. For events not associated with an approved conference or board meeting (e.g. chapter visits or approved trade shows), advance approval of the CFO is required and a determination as to whether air or an alternative mode of travel will be made. Costs related to upgrades utilizing frequent flyer miles are not reimbursable. Delays (weather, mechanical) in travel beyond the control of the individual will generally be considered reimbursable; however a full justification/explanation and appropriate documentation must accompany the expense report.
 - **Lodging:** For IPSSA BORD meetings and approved trade shows are booked by the Executive Office at negotiated hotel rates. Other lodging expense should be pre-approved by the respective committee chair, or the finance committee.
 - **Transportation:** (i) – If by personal car the current IRS mileage rate should be used. The cost should not exceed the lowest available airfare, plus necessary ground transportation. (ii) Transportation to and from the airport to hotels should be by the lowest cost available – i.e. – hotel/airport shuttle, taxi, however, rental cars will be reimbursed, if needed. The mileage deduction is not applicable for rental car usage; only the actual cost of the rental car and any gasoline purchased will be reimbursed.
 - **Parking/Tolls:** Parking costs and tolls incurred when using your personal vehicle or rental car are reimbursable.
 - **Meals:** Meal costs, including tip, are authorized up to \$80.00 per person daily average per event when conducting IPSSA business outside of BORD meetings. The cost of an alcoholic beverage with dinner will be reimbursed as part of the meal expense. Alcoholic beverages not associated with a meal or in a bar will not be reimbursed. Every care should be taken to ensure that costs are kept to a reasonable level. (11/2/13)
 - **Airport Parking:** Airport parking costs are reimbursable. Individuals should select the lowest cost option.
 - **Spouse Expenses:** IPSSA will reimburse BORD member's spouse (or significant other) expenses only when that person accompanies the BORD member at IPSSA BORD meetings.

Spouse travel-related expenses at industry trade shows will not be eligible for reimbursement. Spouse meal expenses at trade shows are reimbursable up to \$80 per day. (11/7/09)

- Airfare for Chapter Representatives: If a spouse does not travel with the BORD member, one (1) representative can be selected from a regional Board to travel in the spouse's place. The one representative will have his/her travel paid through BORD expense. If an additional room or other expenses are incurred, the BORD will not reimburse the expense. All reservations made will be at the lowest rate available.
- Telephone Postage, Photocopying: These expenses are to be itemized on a monthly basis on the reimbursement of expenses form and submitted to the Financial Office.
- Formal Wear: formal wear rental expenses for regional directors to attend the leadership banquet will be reimbursed up to \$150 per year or a one-time purchase of formal wear is allowed up to \$450. (2/3/12)

6. **Non-Reimbursable Expenditures** -- IPSSA maintains a strict policy that expenses in any category that could be perceived as lavish or excessive will not be reimbursed, as such expenses are inappropriate for reimbursement by a nonprofit organization. Expenses that are not reimbursable include, but are not limited to:

- Personal alcohol not related to a meal, other than that provided at the hospitality suite or IPSSA provided dinners. (11/2/13)
- Fees for upgrades of air, hotel and auto costs
- Entertainment
- Personal travel during an IPSSA trip
- Spousal expenses except as described above
- Limousine travel
- Business conferences which are not approved by the President or related committee chair.
- Laundry service
- Traffic citations
- Auto repairs
- In-room movies, costs for use of hotel gym, massage or sauna
- In-room internet access for personal, non-business related use
- Travel costs originating or terminating outside the director's region

7. **Exceptions** -- Exceptions to this policy must have the prior written approval of the Chief Financial Officer.

(11/6/10)

In the event that, while on IPSSA business an income is derived, only approved expenses may be reimbursed that exceed that income. (5/14/11)

Requests for reimbursement of BORD meeting expenses should be made within thirty days of that meeting. (5/6/06)

The CFO is not authorized to sign checks payable to him or herself. (8/2/08)