

1.1 Policy Manual - Definitions. As used in these policies, the following definitions shall apply:

"Administrative Coordinator"	Staff member designated by the General Manager
"Assistant General Manager"	Staff member designated by the General Manager
"Assistant Treasurer"	Member of the Board designated by the Treasurer
"Authorized Program"	A program authorized by these policies
"Authorized Projects"	A project authorized by these policies
"Board"	Board of Directors of the District
"Chairperson"	Chairperson of the Board
"Commission"	Nebraska Natural Resources Commission
"Director"	Member of the Board
"District"	Papio-Missouri River Natural Resources District
"District Accountant"	Staff member designated by the General Manager
"General Manager"	General Manager of the District
"Legal Counsel"	Attorney retained by the Board
"Management"	General Manager and delegated staff
"Officers"	Officers of the Board
"Secretary"	Secretary of the Board
"Staff"	District employees
"These Policies"	The policies set out herein
"Treasurer"	Treasurer of the Board
"Vice-Chairperson"	Vice-Chairperson of the Board

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[December 5, 1986; ~~June 8, 2006~~]

2.3 Directors - Compensation and Expenses.

A. Directors shall be compensated at the maximum per diem rate authorized by law, subject to any annual limitation provided by law.

B. Directors shall be reimbursed by the District for their actual and necessary expenses incurred in connection with their duties, including but not limited to expenses for:

1. Meals consumed by a Director engaged in District business;
2. Transportation of a Director engaged in District business, including but not limited to transportation to and from District meetings and other District activities;
3. Lodging when District business requires a Director to be away from home overnight; and,
4. Incidental expenses of a Director engaged in District business.

C. The General Manager is authorized to expend District funds, or to have reimbursement for actual and necessary expenses incurred, for the purpose of arranging or providing meals, transportation, lodging and incidentals for a Director under circumstances where such Director would be entitled to reimbursement by the District for incurring the same expenses.

D. Expenses by or for a Director under this policy shall be verified in the same manner as required for expenses of an employee of the District.

E. Directors' compensation and expenses will be processed with the second payroll of each month, with payments made via automatic deposit to a financial institution of the Director's choice.

[April 12, 1990; December 14, 2000; June 8, 2006]

14.1 Financial - Investments. The Treasurer of the District be, and is hereby authorized and directed to hold the funds of the District in the following manner:

A. The amount necessary for the immediate needs of the District shall be maintained on deposit in an FDIC-insured checking account at the Wells Fargo Bank Nebraska, N.A., or Dakota County Bank, or their successors.

B. The remainder of the funds of the District shall be maintained in one or more of the following investment accounts, in such proportions or amounts as may be determined by the Treasurer, subject to the limitations hereinafter provided, to-wit:

1. In insured time certificates of deposit issued by any bank within the District.
2. In United States treasury notes or bonds, on the best terms as may be obtainable and in such multiples, amounts and maturities as may be available on the open market. The Treasurer is authorized to hold such notes or bonds until the maturity thereof, or sell the same when he or she shall determine that the proceeds thereof shall be necessary for the payment of District obligations or when a greater return to the District can be obtained by investing said proceeds in one or more other investments authorized by these rules and regulations.

C. No funds of the District cumulating an amount in excess of the applicable FDIC insurance coverage shall be maintained on deposit or in certificates of deposit of any bank unless the excess is secured in the same manner as provided by statute for the deposit of public funds.

D. The Treasurer and General Manager, jointly; the Treasurer and the Assistant General Manager, jointly; the Assistant Treasurer and the General Manager, jointly; or the Assistant Treasurer and the Assistant General Manager, jointly, are authorized to issue written orders for the transfer of District funds between District deposit and investments accounts, issue checks against the District deposit accounts without prior approval of this Board for the purchase of such U.S. Treasury notes or bonds or time certificates of deposit as may be made by the Treasurer of the District pursuant hereto; and, redeem such instruments, and endorse such instruments for deposit in District deposit accounts.

E. The District Accountant is authorized to transmit verbal or electronic orders for the transfer of District funds between District deposit and investment accounts and for the purchase, sale or redemption of U.S. Treasury notes or bonds or certificates of deposit pursuant hereto.

F. The Treasurer is authorized and directed to designate Wells Fargo Bank Nebraska N.A., or their successors as the Treasurer's agent for the safekeeping of any U.S. Treasury notes or bonds purchased pursuant to the authority granted herein.

G. The Administrative Coordinator may sign financial documents as described in

subparagraphs B and D above if a vacancy exists in either the position of General Manager or the position of Assistant General Manager

[December 5, 1986; January 11, 1990; December 12, 2002; January 12, 2006; June 8, 2006]

14.2 Financial - Disbursements. Checks, drafts and orders for payments of District funds on deposit any District depository, shall be made only as authorized by the Board and may be signed by the Treasurer and the General Manager, Jointly; or by the Treasurer and Assistant General Manager, jointly; or by the Assistant Treasurer and the General Manager, jointly; or by the Assistant Treasurer and the Assistant General Manager, jointly. Electronic funds transfer orders, except for those authorized by 14.1, shall only be made upon the written approvals required for check disbursements. A copy of the approvals shall become a part of the accounting records. The Administrative Coordinator may sign financial disbursements in the manner noted above if a vacancy exists in either the position of General Manager or the position of Assistant General Manager.

[December 5, 1986; January 11, 1990; January 12, 2006; June 8, 2006]

14-3 Financial - Accounting.

A. Accounting books and records for all financial transactions will be kept in accordance with generally accepted accounting principles. An audit of the District's books shall be made at the end of each fiscal year.

B. Expenses of the District employees and Directors will be reimbursed only upon the completion of an Expense Claim, Form 14.3.B., Manual of Standard Forms (Appendix E) and as necessary for the District to remain compliant with Internal Revenue Service requirements for an accountable plan.

C. An expense claim shall be submitted within sixty (60) days after the occurrence of the claimed expense. The expense claim shall itemize and describe the nature of the expense. Receipts for expenses shall be attached to the claim. The following rules apply to Expense Claim, Form 14.3.B.

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1. **Description** – Record the purpose of the visit. If any amounts are included for guest meals, you should record name and title of the guests, business purpose and nature of expenditure(s), i.e., meals, etc.
2. **Lodging** – Receipts are required for all lodging expenditures, show single rate, if applicable.
3. **Transportation** – Air, Limo, Taxi, Etc. Receipts are required for all air expenditures; however, receipts are not required for normal local transportation such as taxi, subway, limousine, etc. Automobile Expenses (not to be used if you use District vehicle) – For use of personal automobile. Record number of miles driven and the amount of reimbursement. For rental car insert appropriate amount and attach copy of receipt.
4. **Tolls/Parking** - Receipts should be attached if available for parking or tolls incurred while using a District or personal vehicle for District business.
5. **Meals** – This should reflect amount expended on meals. Receipts are required for all meals if daily total exceeds \$39.00 and/or individual meal exceeds \$20.00.
6. **Telephone:** Charges should be accompanied by telephone bill which indicates business called and purpose.
7. **Other Expenses** – Other expenses such as meeting/conference registration fees, internet connection expenses, miscellaneous supplies, etc. Receipts should be attached if available.
8. **Daily Total** – The total amount of expenses (not including per diem) expended for each day should be accumulated and entered here.
9. **Per Diem** – Director per diem request should be noted here.

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10. **Travel Advance** – If you have drawn a travel advance for a trip, insert the amount and calculate the balance owed to you or if the advance exceeds the expenses, return the amount due to the District.
11. **Credit Card Use** – A credit card receipt, except for fuel purchases, must be accompanied by an itemized receipt.
12. **Signature** - Sign and date and return to the NRC office.
13. If the spaces provided for explanations are not adequate, please use the space provided on the back of the form or attach additional pages as required.
14. Be sure report is completely and correctly identified and columns totaled.

D. Staff expense claims will be furnished to the District Accountant by the first work day of each month. Staff expense claims shall have the written approval of the staff member's supervisor prior to being processed for payment. The Administrative Coordinator will forward monthly expense claims to each Director for review, signature and return to the office by noon on the Tuesday of the week following the Board meeting for payment with the next payroll.

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E. The General Manager's expense claims shall be reviewed by the Administrative Coordinator and the District Accountant. They each shall endorse their recommendations and indicate the completion of their reviews by initialing the claim form. The claim form shall then be submitted to the Treasurer (or Assistant Treasurer) for approval prior to processing for payment. Any General Manager expense item that the Treasurer (or Assistant Treasurer in the absence of the Treasurer) declines to approve for payment shall be deleted from the claim form, so that other items on the claim form may be processed for payment. Any of the General Manager's expense items that are disputed by the Treasurer shall be referred to the Executive Subcommittee, which shall indicate in writing its decision on payment/non-payment of the item.

F. Director expense claims shall be reviewed by the Administrative Coordinator and by the District Accountant. They each shall endorse their recommendations and indicate the completion of their reviews by initialing the claim form. The claim form shall then be submitted to the General Manager (or Assistant General Manager) for approval prior to processing for payment. Any Director expense item that the General Manager (or Assistant General Manager) declines to approve for payment shall be deleted from the claim form, so that other items on the claim form may be processed for payment. Any Director's expense item that is disputed by the General Manager (or Assistant General Manager) shall be referred to the Executive Subcommittee, which shall indicate in writing its decision on payment/non-payment of the item.

G. Directors and District employees are eligible for a travel advance against the otherwise reimbursable expenses of any authorized out-of-District travel. The maximum amount for a travel advance shall be \$500.00. A written request for a travel advance must be submitted to the District Accountant at least five (5) days but not more than thirty (30)

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days prior to the date of travel. Any excess reimbursement or excess travel advance shall be returned within one hundred twenty (120) days after the expense was incurred.

H. While conducting District business, Directors and District employees shall be eligible for reimbursement for mileage. It shall be the policy of the District to pay the standard mileage rate allowed by the State of Nebraska Administrative Services Department, pursuant to Section 81-1176, R.R.S., 1943, for those Directors and District employees required to provide their own vehicles. However, while conducting District businesss out of the District if air travel is available, the District shall reimburse the lesser amount, i.e., if lowest available rate for air travel is \$200.00 and mileage is \$225.00 the District shall only pay \$200.00. If air travel is available and Directors or District employees choose to drive, they will be reimbursed for the reimbursable expenses for one travel day and Directors shall be paid for only one day of per diem. If air travel is available, additional housing expense will not be allowed as a reimbursable expense if road transportation is utilized as a matter of choice.

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[December 5, 1986; February 4, 1988; June 8, 2006]

14.5 Financial - Fidelity Bonds. The Treasurer, the Assistant Treasurer, the General Manager, the Assistant General Manager, the Administrative Coordinator, and the District Accountant each shall be bonded in the sum of \$100,000.00 prior to performing any such function.

[December 5, 1986; December 12, 2002; June 8, 2006]