



**DATE:** June 8, 2018

**TO:** Columbia Association Board of Directors  
Milton W. Matthews, President/CEO

**FROM:** Susan Krabbe, Vice President and CFO

**CC:** Sheri Fanaroff, General Counsel

**SUBJECT: Updates to the CA Board of Directors Reimbursement Policy**

The CA Board of Directors Reimbursement Policy was last updated in May 2006. Since then, minor changes have occurred in areas such as reimbursement for event expenses, computer equipment loaned to Board members, and additional services available to Board members.

Board members are asked to review the proposed updates to the policy, as noted on the following pages. Staff will be glad to answer any questions the Board may have on the revisions.

**COLUMBIA ASSOCIATION BOARD OF DIRECTORS**  
**REIMBURSABLE EXPENSES**

The purpose of the Columbia Association ("CA") Board of Directors ~~Reimbursement~~ Policy is to establish guidelines and parameters for reimbursing Columbia Board members for expenses incurred during the normal course of performing their fiduciary responsibilities while serving on the Board.

**I. Non-Accumulating Annual Credit for CA Programs and Services:**

Each Board member is eligible for an annual \$500 credit for expenditures on CA programs, products and services. The credit may be used for services for the Board member or his/her immediate family members including grandchildren. The credit is made available via a gift card certificate which can be used like cash at any CA facility.

**II. Reimbursable Items:**

Each Board member may receive an annual reimbursement for the following categories without specific approval from the Board Chair.

**A. Expenses relating to Columbia Board responsibilities (reimbursable up to \$200 annual limit):**

1. Parking fees
2. Public transportation fares
3. Cost of meals for day-long meetings
4. Event expenses: From time to time, important community events are held which require a ticket purchase or an admission fee. ~~The Columbia Association (CA)~~ will reimburse the fee for the Board member and, in some instances, one adult guest. only (no spouse or guest.) Eligible events must be non-profit, non-political, and non-sectarian.
5. Educational materials, subscriptions, books, etc.
6. Dependent care expenses: Board members may receive reimbursement for actual dependent care expenses at prevailing rates for regularly scheduled meetings and work sessions of the Columbia Board of Directors, and any other meeting when the Board member is on official CA business.

**B. Mileage Reimbursement: (Reimbursable up to cost of actual mileage):**

1. Board members will receive reimbursement for actual mileage to meetings relating to CA business at CA's prevailing mileage reimbursement rate, which is the IRS mileage rate. This does not require the approval of the Board Chair.

**C. Computer Equipment (Reimbursable up to \$600 for internet access):**

1. Each Board member may receive up to \$600 reimbursement for Internet access to cover the actual cost of this service.
2. ~~The Columbia Association~~ will loan equipment and software compatible with CA's system during a member's tenure. The equipment may include a device used to access the internet and included software, computer, modem, printer and software. Board members may request any adaptive equipment if required. Upon completion of the Board member's term, the equipment must be returned to CA.

**D. Procedures for Reimbursement:**

1. Receipts for actual expenses up to the established limits should be submitted to the Accounting ~~Division~~department by using the standard form. Amounts over the limit must be approved by the Board before a request for reimbursement will be processed. Reimbursement will be by check and follow regular CA disbursement procedures.
2. A quarterly report of reimbursement for each Board member shall be provided to the Board, only for expenditures in excess of those specifically provided for in A through C.

**E. Additional Services Available:**

1. ~~Columbia Board members are encouraged to use copier facilities and the CA long distance phone line at CA headquarters for Columbia Board business purposes. If these facilities are not used at CA, then CA will reimburse the Board member's actual documented expenses.~~
2. ~~Columbia~~ Board members may request reasonable supplies ~~such as stationery, pencils and folders~~ to be used in connection with ~~Columbia Association~~ business.
3. Board members may join ~~NASA Federal~~ the SECU Credit Union available to CA team members. Board members with NASA Federal Credit Union may continue that relationship.

Approved June 1979  
Revised April 1991  
Revised December 1998  
Revised April 2001 (Effective May 1, 2001)  
Revised May 2005  
Revised May 2006  
Revised June 2018