

**MIRAMAR FIREFIGHTERS' PENSION FUND**  
**STATEMENT OF POLICY**  
**FOR TRUSTEE EXPENSE REIMBURSEMENT**

WHEREAS, the Trustees of the Miramar Firefighters' Pension Fund ("Trustees") attend conferences, seminars, and meetings ("conferences") and otherwise engage in services necessary to perform their duties for the Miramar Firefighters' Pension Fund ("Fund"); and

WHEREAS, the Trustees desire to adopt a Statement of Policy regarding Trustee conference expenses consistent with their fiduciary duties, and all applicable laws;

NOW, THEREFORE, it is hereby resolved that the following Statement of Policy Regarding Trustee Expenses is hereby adopted.

**1. GENERAL CONSIDERATIONS**

- A. A Trustee shall be reimbursed only for expenses properly and actually incurred in the performance of his or her duties with the Fund.
- B. A Trustee shall not be reimbursed for any expenses for which he or she had been paid or is due payment from any other source. A Trustee shall not be reimbursed for any expenses which would result in double payment.
- C. Trustee expenses shall be reasonable in amount and necessarily incurred, taking into account the area of the country where the expense

is incurred and the standards for business expenses allowable by the Internal Revenue Service.

- D. Trustee attendance at conferences within the State of Florida do not require pre-approval by the Board, and there is no limit on the number of in-state educational conferences a Trustee may attend. However, pre-approval by the Board is required for any out of state conferences. No reimbursement will be paid to any Trustee who attends an out of state conference without the prior approval of the Board. Attendance at out of state conferences is limited to two per calendar year.
- E. The Board of Trustees shall approve all reimbursements for expenses in accordance with this Statement of Policy.
- F. For purposes of this Policy, whenever the term "Trustee" is used it shall include members of the advisory Board.

## 2. **TRAVEL EXPENSES**

Trustees are entitled to payment for the actual costs incurred for:

- A. Air: Tourist Class (most economical) airfare.
- B. Car: Miles traveled times forty and one-half cents (\$0.405) per mile, or the IRS standard mileage rate, whichever is greater, subject to the maximum payable if the Trustee could have traveled by air. If more than one Trustee travels in the same car, reimbursement shall be made to the Trustee who incurs the expense.

- C. Other Means of Travel: Actual cost incurred on a common carrier, subject to the maximum payable if the Trustee could have traveled by air.

No travel expenses shall be allowed if the Trustee is transported without charge.

3. **LODGING EXPENSES**

Trustees are entitled to reimbursement for actual costs incurred for lodging based on a double occupancy rate.

4. **FOOD EXPENSE**

Trustees are entitled to reimbursement for actual costs incurred subject to the following maximum amount:

Breakfast	\$ 6.75
Lunch	\$15.75
Dinner	\$22.50

5. **OTHER EXPENSES**

- A. Trustees are entitled to reimbursement for actual costs incurred for taxi, ferry fares, bridge, road and tunnel tolls, storage or parking fees and communication expense.

6. **CONFERENCE EXPENSES**

Convention registration fees and other actual and necessary fees for attending events which are not included in a basic registration fee, such as banquets are reimbursable. If meals or lodging are included in the registration fee, the Trustee will not be entitled to be reimbursed for such expenses separately.

7. **DAYS FOR WHICH REIMBURSEMENT IS PAYABLE**

A. A Trustee shall be entitled to reimbursement while attending any conference and for direct travel to and from the point of origin and the point of destination, not to exceed one day of travel each way before and after the conference, unless it is not practical to complete the travel in one day.

B. A Trustee shall not be entitled to any expense incurred as a result of any trips or personal expenditures outside the scope of his or her direct travel route on behalf of the Plan.

8. **ACCOUNTING FOR EXPENSES**

A. A Trustee must submit an expense voucher for all expenses incurred within thirty (30) days after incurring the expense, on a form approved by the Board of Trustees. The approved Trustee Expense Voucher form is attached hereto. A copy of the Program or Agenda of the conference must be attached to the completed Trustee Expenses Voucher.

- B. A Trustee must attach invoices, receipts or other written documentation to the completed Trustee Expense Voucher. Receipts are required for each expense in excess of \$25.00. If any receipt includes amounts not subject to reimbursement (e.g., for a Trustee's spouse), the receipt should so indicate and be reduced accordingly.
- C. For any conference where a certificate of attendance is issued, a Trustee must earn such a certificate in order to be reimbursed for expenses, unless the Trustee's absence is the result of illness or other good cause.
- D. The Certified Public Accountant for the Plan shall audit all Trustees expenses on an annual basis. The Certified Public Accountant shall notify the Board of Trustees if any expenses for Trustees do not comply with this Statement of Policy regarding Trustee Expenses.

9. **ADVANCES**

- A. A Trustee may receive an advance to cover the expenses to be properly and actually incurred in the immediate future. However, a copy of the Program or Agenda for the conference must be provided before the advance is paid, itemizing the registration fee and any meals or lodging included in the registration fee.
- B. A Trustee shall promptly return to the Plan any amount advanced which exceeds the expenses incurred.

- C. A Trustee shall be entitled to reimbursement for expenses incurred in excess of the advance, but consistent with this Statement of Policy, and subject to approval by the Trustees.

THIS STATEMENT OF POLICY REGARDING TRUSTEE EXPENSES is adopted effective September 1, 2005 by the Trustees of the Miramar Firefighters' Pension Fund this 1<sup>st</sup> day of December, 2005.

**TRUSTEES**

*Jay Millotte*  
*Scott G*

*ADR*  
*Randy Moaks*

*Scott Tompkins*

Witnessed by: *Bonnie Jones*

BSJ/ka  
November 23, 2005

**MIRAMAR FIREFIGHTERS' PENSION PLAN**  
**Travel and Expense Report**

Name: \_\_\_\_\_

Date Begin: \_\_\_\_\_

Meeting Purpose: \_\_\_\_\_

Date End: \_\_\_\_\_

Meeting Location: \_\_\_\_\_

**A) Daily**

	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Total
Hotel								
Breakfast								
Lunch								
Dinner								
Airfare, taxi, etc								
Rental Car								
Parking								
Tolls								
Supplies								
Gas/Oil								
Misc.								
								<b>(A) TOTAL: \$</b>

**B) Mileage - Private Vehicle**

Miles x .405per mile	Travel		Mileage		Total	
DATE	TO	FROM	START	FINISH	MILEAGE	\$ OWED
<i>Please use back of sheet or attach paper if additional space is needed. Use trip beginning to end dates above. (B)TOTAL DUE:</i>						<b>\$</b>

**Total Expenses (A) + (B):** \_\_\_\_\_

I hereby certify or affirm that this travel expense report is true and correct in every material matter; that the expenses were actually incurred by me as necessary expenses; that no expenses shown were for personal use; and that I have not hitherto received payment for said expenses.

\_\_\_\_\_  
Individual Completing Report

\_\_\_\_\_  
DATE

\_\_\_\_\_  
Approved By

\_\_\_\_\_  
DATE

HPJ LAW -June 27, 2005  
BSJ/ka