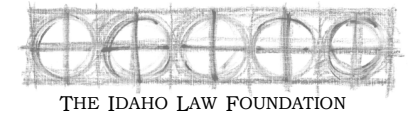




# Expense Report



NAME: \_\_\_\_\_

Nature of Business:

(Name of Seminar, Name of Board/Committee, Bar Exam Grading, etc.)

Make Check Payable To: \_\_\_\_\_

Check one: Idaho State Bar  Idaho Law Foundation

Address: \_\_\_\_\_

Idaho Volunteer Lawyers Program  \_\_\_\_\_ Section

Please complete separate reports if you have expenses due from different organizations.

**All items must be accompanied by supporting vouchers (except mileage.) See reverse side for ISB/ILF Expense Policy.**

| DATE:                               |  |  |  |  |  |  |  | TOTALS |
|-------------------------------------|--|--|--|--|--|--|--|--------|
| <b>Transportation</b>               |  |  |  |  |  |  |  |        |
| <i>Air</i>                          |  |  |  |  |  |  |  |        |
| <i>To and From Terminals</i>        |  |  |  |  |  |  |  |        |
| <i>Auto Mileage</i>                 |  |  |  |  |  |  |  |        |
| <b>.67¢ per mile (Jan 30, 2024)</b> |  |  |  |  |  |  |  |        |
| <i>.65.5¢ per mile (2023)</i>       |  |  |  |  |  |  |  |        |
| <i>Taxi</i>                         |  |  |  |  |  |  |  |        |
| <i>Parking and Tolls</i>            |  |  |  |  |  |  |  |        |
| <b>Lodging</b>                      |  |  |  |  |  |  |  |        |
| <b>Meals</b>                        |  |  |  |  |  |  |  |        |
| <i>Breakfast</i>                    |  |  |  |  |  |  |  |        |
| <i>Lunch</i>                        |  |  |  |  |  |  |  |        |
| <i>Dinner</i>                       |  |  |  |  |  |  |  |        |
| <b>Miscellaneous</b>                |  |  |  |  |  |  |  |        |
| <i>Tips</i>                         |  |  |  |  |  |  |  |        |
| <i>Telephone</i>                    |  |  |  |  |  |  |  |        |
| <i>Other (Itemize)</i>              |  |  |  |  |  |  |  |        |
| <i> </i>                            |  |  |  |  |  |  |  |        |
| <b>TOTAL EXPENSES</b>               |  |  |  |  |  |  |  | \$     |

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Approved: \_\_\_\_\_ Date: \_\_\_\_\_

Less Travel Advance Due, if applicable: \$

Total Out of Pocket Expenses: \$

Total to be Reimbursed to Payee: \$

Total to be Returned to ISB/ILF: \$

**EXPENSE POLICY**  
**Idaho State Bar/Idaho Law Foundation, Inc.**

**General Policy Statement:** The Idaho State Bar has, since its inception, been dependent upon the contribution of time and talent of its members without compensation. Nevertheless, it is incumbent upon the Idaho State Bar (ISB) to provide for the reimbursement of out-of-pocket expenses incurred in conducting the authorized work of the Bar. It is the intent of the ISB to fairly compensate its volunteers for out-of-pocket expenses while exercising fiscal constraint with its members' funds.

Sections, committees and programs may impose reimbursement guidelines or policies more restrictive than those set forth below in order to conserve their financial resources, but may not incur or authorize reimbursements exceeding the following policies and guidelines.

**Scope:** This policy is designed to cover all volunteers engaged in ISB work, including but not limited to, the Board of Commissioners, committees, task forces, sections, bar exam graders, speakers, and invited guests at events such as the Annual Meeting or seminars. Only the Board of Commissioners is authorized to make exceptions to the following policy/guidelines and such exceptions should, whenever feasible, be made in advance of incurring any expense.

**Liability:** The financial liability of the ISB to any section or committee is limited to the funds credited to it or budgeted for it in the financial records of the ISB. If any volunteer, section, or committee (or one of its members) incurs a liability that is greater than the funds so credited or budgeted, or incurs a liability in excess of the amounts allowed by this policy/guidelines, such liability will be the personal obligation of the person responsible for incurring or authorizing the liability.

**Transportation:** Reimbursement will be made for all necessary long distance transportation (defined as travel more than 10 miles one way). The ISB will reimburse:

1. Coach/economy class air fare or private automobile at the rate set by the State of Idaho Board of Examiners, plus tolls and parking. In the event a private automobile is used in lieu of commercial air transportation, the lesser of coach/economy class air fare or mileage will be reimbursed and no reimbursement will be made for lodging en route.
2. Local transportation between terminals and hotel/home office. Rental cars will be reimbursed only when absolutely necessary, i.e., when public transportation is not available.

**Lodging and Meals:** Lodging, meals, and gratuities will be reimbursed at cost so long as such expenses are reasonable. Payment for lodging will be limited to standard business rate for sleeping room accommodations, i.e., deluxe or suite accommodations will only be reimbursed at the standard business rate available at that location. Payment for meals will be limited to reasonable levels. Personal room charges, such as personal phone calls, laundry and entertainment, will not be reimbursed.

**Expenses of Spouses/Guests:** Unless specifically authorized in advance by the Board of Commissioners, no reimbursement of expenses incurred by spouses or guests will be allowed. However, a double (as opposed to single) accommodation will be reimbursed.

**Office Expenses:** Despite utilization of services available through the ISB office, volunteers may occasionally use the resources of their own offices to conduct ISB business. Where practicable, volunteers are expected to absorb, without reimbursement, minor expenditures. However, to the extent cost records are available to document specific out-of-pocket expenses, such as telephone calls and postage, reimbursement may be made. No reimbursement will be made for personnel costs or professional services without specific advance authorization.

**Reimbursement of Speaker/Program Participant Expenses:** Speakers and program participants will be reimbursed according to the foregoing guidelines, subject to the following restrictions:

No reimbursement will be made for expenses incurred in the research or preparation of materials or for telephone calls made relating to preparation for the presentation.

No honorarium or fee will be paid without specific advance approval by the Board of Commissioners. Expenses for an ISB Section sponsored seminar will be incurred and approved by direction of the Section Governing Council.

Registration fees for the specific program or seminar will be waived. However, registration fees for a broader or surrounding event, most notably the ISB Annual Meeting, will not be waived.

Reimbursement will be limited to those expenses directly related to the participation, i.e., reimbursement for participation in one day of a three day event would be limited to the costs of the meals and lodging required for that one day period only -- usually one night's lodging and three or four meals, not the full three nights of lodging and three/four days of meals.

**Gifts:** Gifts of appreciation may be purchased for ISB/ILF volunteers, including speakers and program planners, so long as the value of the gift does not exceed fifty (\$50.00). Gifts purchased by a section of the ISB shall be approved by the governing council of the section.

**Reimbursement Request Procedures:** Each request for reimbursement shall be submitted in writing (preferably on an ISB/ILF Expense Report Form), shall be signed and dated by the person submitting it, and shall be accompanied by supporting vouchers. The request for reimbursement shall be reviewed and approved by the Executive Director prior to payment.

Requests for reimbursement, appropriately substantiated, should be submitted promptly. Under no circumstance will reimbursement be made if the request is not submitted within six months after the end of the fiscal year (calendar year for ISB) in which the expense is incurred.

The Executive Director is authorized to reject or modify payment to comply with these policies and guidelines. Appeal of the Executive Director's decision shall be made to the Board of Commissioners.

Approved by Idaho State Bar Board of Commissioners December 9, 1988. Amended May 1, 2002, March 14, 2003 to be effective April 1, 2003, and May 11, 2007 by Idaho State Bar Board of Commissioners.

Diane K. Minnich  
Executive Director