



PROCEDURE # 111A	TITLE: Director and CEO Plus One Program Expenditure Procedure
EFFECTIVE DATE: March 1, 2026	REVISED DATE: New
MANAGED BY: Operations	APPLIES TO: Board
APPROVED BY: Operations	SIGNATURE: <i>Leah Ann Garrick</i>
PURPOSE: To document the procedure to track and report Board Plus One expenses.	
PROCEDURE: • Identify & Notify • A board director notifies staff of plus-one attendance at a Foundation event. • Staff notify accounting by email with the details and copy the events manager. • The events manager will document itemized expenses on a shared spreadsheet with accounting. • Itemize & Record • If the purchase is made via the Foundation expense card, the employee will itemize and code the expenses to "62410 Board Director plus one expense". • If the purchase is made via invoice, the cost breakdown of what will be coded to "62410 Board Director plus one expense" will be notated on the invoice or supporting email/documentation, identifying the director. • All receipts will be required for plus-one expenses. • Accounting will verify costs against the shared spreadsheet • Payment Reporting • If the costs for a director exceed the reporting threshold for that calendar year, accounts payable will file a 1099-NEC in January of the following year.	
Frequently Asked Questions Q: <i>What type of costs are being tracked?</i> A: Below are examples of costs that are attributable to a plus one and thus treated and reported as non-employee compensation: • Airline tickets. • Slots on a charter or specific event that is priced "by seat." • Participatory costs that are priced per person. • For a flight on an aircraft operated under Part 91 of the Federal Aviation Regulations (i.e., not a charter or airline), the equivalent cost of a first-class ticket on a commercial flight.	

Q: *What type of costs are not attributable to Plus One participation?*

A: Examples of costs not attributable to plus one participation are listed below. These costs are allowable for the Foundation to pay and will not be reported as income to a director.

- Cost attributable to attendance at a Foundation-sponsored event (e.g., gala or banquet) when accompanying a Director (or the President and CEO) who is attending the event on behalf of the Foundation for a Foundation business purpose and the Chair of the Board and/or the President and CEO has made a determination that the attendance of the Plus One is for a Foundation business purpose.
- Shared hotel room with the sponsoring Director.
- Attendance at Foundation-sponsored dinners, receptions, or other events.
- The cost is attributable to riding in a rental car when accompanying a Director.
- Branded items purchased in bulk by the Foundation without designating individuals intended to receive such items.
- Cost is incidental to group activities in which Directors are participating (e.g., tips).

Additionally, the President/CEO retains authority for flexibility and should be contacted directly for circumstances that do not appear to fit this policy.

RELATED POLICIES: 111 – Director and CEO Plus One Program Policy, 112 - Board Director Service Stipends Policy, 306A - Business-Related Reimbursable Expense Procedure

REVIEW PERIOD: This procedure will be reviewed annually, or as necessary for needed revisions.