

## Utility Districts - New Travel Reporting Requirement

A recent addition to the Utility District law that requires certain information to published in a newspaper of general circulation states; 7-82-401 (2) (d)

***“all travel and related cost or expenses where any portion of such costs or expenses is paid by the district or any entity or entities, public or private, associated with the district, including, but not limited to, travel for commissioners and employees;”***

In order to report Utility District travel expenses in accordance with Tennessee Code Annotated, Section 7-82-401(d), all travel costs /expenses shall be reported using the following categories:

- **Travel costs/expenses associated with members of the Board of Commissioners.**
- **Travel costs/expenses associated with members of management.**
- **Travel costs/expenses associated with other employees.**
- **When the Utility District’s travel includes costs paid by other entities associated with the district, such costs must be requested from such entities and reported in the appropriate category listed above. If the district is unable to obtain the costs information from such other entities, a reasonable estimate of such costs should be reported.**

Travel information should be reported in the newspaper for the first full fiscal year after the act was passed. For instance, let's say the act was signed by the governor in May, 2011. If a Utility District's year end is September 30, the information should be reported in the newspaper within 90 days after September 30, 2012. If a district has a June 30 year end, it should be reported in the newspaper within 90 days after June 30, 2012, and so on.