TRAVEL AND REIMBURSEMENT POLICY

Approved on February 21, 2014, and revised on August 22, 2014

Purpose
To provide the Board of Directors (Director), General Manager (GM), Assistant General Manager (AGM), Department Managers (Managers) and assigned Staff (Staff) with direction on the type of District-related expenditures that can and cannot be made without prior authorization, reporting procedures, and the use of District credit cards. This policy is in compliance with California Government Code Sections §53234 – §53235.5 and Ethics training under Assembly Bill (AB) 1234.

Authorized Travel Expenditures
District expenses shall include, but not be limited to, the following: transportation, lodging, meals, tips and registration/attendance fees for official District related functions. District funds, equipment, supplies, and staff time shall only be used for authorized District business. Expenses incurred in connection with the following types of activities generally constitute authorized expenses of the Director, GM, AGM, Managers or Staff that may be reimbursed, as long as the other requirements of this policy are met:

1. Communicating with representatives of regional, state and national government on District adopted policy provisions;
2. Attending educational seminars designed to improve skills and information levels;
3. Participating in regional, state and national organizations whose activities affect the District's interests; including (but not limited to) attendance at the Annual SWANA conference, Technical Symposium and Gold Rush Chapter Board meetings and tours.
4. Recognizing service to the District (for example, thanking a longtime employee with a retirement gift or celebration of nominal value and cost);
5. Attending District events; including but not limited to, standing committees of the Board, or temporary committees of members of the Board such as the Technical Advisory Committee (TAC).
6. Attendance at a meeting with leadership of any local agency to discuss District business.
7. Out-of-State travel requires prior written approval of the GM.

For purposes of this section, attendance includes:

(a) Physical presence at the majority of the meeting, event, or occurrence listed above, unless presence for a lesser period is authorized by the GM, AGM, or by the Board or committee, respectively.
(b) Lawful participation by teleconference in any other meeting listed in this policy.
(c) Participation in an approved home study or online ethics courses to meet the requirements of California Government Code Sections §53234 – §53235.5 and Assembly Bill (AB) 1234.

Following attendance at an expense reimbursable occurrence, the Director, GM, AGM, Managers, and Staff who intends to seek reimbursement for expenses incurred, shall provide a brief written or oral report to the Board regarding the meetings or conferences attended at the expense of the District.

The following expenses require prior Board approval:

1. International travel;
2. Expenses which exceed the limits established if the District establishes such limits.

Personal expenses are not reimbursable. Examples of personal expenses that the District will not reimburse include, but are not limited to:

1. The personal portion of any trip;
2. Political or charitable contributions or events;
3. Family expenses, including partner's expenses when accompanying the Director, GM, AGM, Manager(s), or Staff member(s) on agency-related business, as well as children or pet-related expenses;
4. Entertainment expenses, including theater, movies (either in-room or at the cinema), sporting events (including gym, massage and/or golf related expenses), or other cultural events;
5. Non-mileage personal automobile expenses, including repairs, traffic citations, insurance, commuting mileage, or gasoline;
6. Alcohol, laundry service, and personal telephone calls; and
7. Personal losses not related to the District's business incurred while on District business.

Any questions regarding the propriety of a particular type of expense should be resolved before the expense is incurred.

All actual and necessary travel and incidental expenses shall be reimbursed upon submission of the District's expense reimbursement form and accompanying receipts. The expense reimbursement form must be submitted within 30 days of the qualifying travel or expense.

Lodging
Lodging expenses will be reimbursed or paid for when travel on official District business reasonably requires an overnight stay. If such lodging is in connection with a conference, lodging expenses must not exceed the group rate published by the conference sponsor for the meeting in question if such rates are available at the time of booking. Government rates must requested when available. Lodging rates that are equal to or less than government rates are presumed to be reasonable and hence reimbursable for purposes of this policy. In the event that government rates are not available at a given time or in a given area, lodging rates equal to or less than the rate shown on the GSA schedule for the city/state or area of travel will be used (see www.gsa.gov). Lodging rates that do not exceed this amount per night are presumed reasonable and hence reimbursable. Other rates must be approved by the Board. If lodging is in connection with a conference or educational activity, lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is available at the time of booking. If the group rate is not available, comparable lodging will be used. Government and group rates for lodging will be used whenever possible.

Meals
Meals shall be reimbursed at the actual cost, when accompanied by a receipt, provided that the expense is not excessive or extravagant. In lieu of actual meal expense reimbursement, a per diem for meals and incidental expenses is allowed. The per diem rate is established according to the U.S. General Services Administration (GSA). The maximum daily amount reimbursable for local meals including beverages and tips will be based on the GSA schedule for the current year. The District may not pay for tips greater than 18%. This policy recognizes that it is sometimes in the best

interest of the District to provide meals for business guests during the conduct of District business and pre-authorizes the Director, GM, AGM, Managers and Staff to make reasonable and appropriate expenditures for that purpose.

Transportation
Government and group rates for transportation will be used when available. The most economical mode and class of transportation reasonably consistent with scheduling needs and cargo space requirements should be used, using the most direct and time-efficient route. Government and group rates offered by a provider of transportation shall be used when available. Automobile mileage is reimbursed at Internal Revenue Service rates presently in effect (see www.irs.gov). These rates are designed to compensate the driver for gasoline, insurance, maintenance, and other expenses associated with operating the vehicle. This amount does not include bridge and road tolls, which are also reimbursable. The Internal Revenue Service mileage rates will not be paid in conjunction with rental vehicles; only receipted fuel expenses and the cost of the rental vehicle will be reimbursed. Taxi or shuttle fares may be reimbursed, including gratuity per fare, when the cost of such fares is equal or less than the cost of car rentals, gasoline and parking combined, or when such transportation is necessary for time efficiency.

Reimbursement Requirements
To conserve District resources and keep expenses within community standards for public officials, expenditures should adhere to the following guidelines. In the event that expenses are incurred which exceed these guidelines, the cost borne or reimbursed by the District may be limited to the costs that fall within the guidelines. Unless the Board or this policy establishes other permitted reimbursement rates for travel, meals, lodging and other actual and necessary expenses, the District will reimburse expenses at the U.S, General Services Administration (GSA) rate for travel, meals, lodging, and other actual and necessary expenses as established in Publication 463, or any successor publication. Any expense incurred by the employee or Board member must accompany a reimbursement form and must be submitted to the Accounting department within thirty (30) days of the travel.

Cash advance
A cash advance to cover the anticipated expenses for authorized travel is not offered by the District. (This is not to be confused with an "advance" per diem allowance which is a standard daily rate without regard to actual expenditure.)

Conferences/Education
Reimbursement of expenses for attendance at an authorized conference or organized educational activity shall include any registration, attendance, tuition, materials or other similar charge of the conference organizer or activity provider.

Telephone/Fax/Cellular
Actual telephone, cellular, and fax expenses incurred on District business will be reimbursed. Telephone and cellular bills must identify which calls were made on District business.

Internet
Internet access connection and/or usage fees away from home will be reimbursed, if Internet access is necessary for District-related business. Reimbursement will not exceed the actual amount charged by the out-of-town accommodation.

Airport Parking
Long-term airport parking must be used for travel exceeding 24-hours.

Credit Card Use Policy
The District does issue credit cards to individual Managers and specified Staff for selected District expenses. Managers may use the District's credit card for such purposes as meal purchases and hotel reservations by following the same procedures listed in this policy. Receipts documenting expenses incurred on the District credit card and compliance with this policy must be submitted within ten (10) business days of use or upon return from the business trip. There shall be no personal or unauthorized expenses charged on District credit cards. All documents related to reimbursable District expenditures are public records subject to disclosure under the California Public Records Act.

Expense Report Content and Submission Deadline
All expenditures and expense reimbursement requests must be submitted on an expense report form provided by the District. Expense reports must document that the expense in question met the requirements of this policy. For example, if the meeting is with a legislator, an explanation should describe whose meals were purchased and the nature of the meeting. Expense reports must be submitted within thirty (30) days of an expense being incurred, accompanied by receipts documenting the expense. Restaurant receipts, in addition to any credit card receipts, are also part of the necessary documentation. Inability to provide such documentation in a timely fashion may result in the expense being denied for reimbursement.

Audits of Expense Reports
All expenses are subject to verification that they comply with this policy. Misuse of public resources or falsifying expense reports in violation of this policy may result in any or all of the following:

(a) loss of reimbursement privileges,
(b) restitution to the District,
(c) civil penalties for misuse of public resources, and
(d) prosecution for misuse of public resources.