



POLICY TITLE: Reimbursement Policy
POLICY NUMBER: 3499

The purpose of this policy is to establish a reimbursement for the District Board Members and employees when attending business or professional conferences, training seminars, or other travel on authorized District business.

It is the intent of the District to assure compliance with IRS regulations and the California Labor Code. Reimbursement of business-related expenses paid to employees and incurred at the request, or to the benefit, of the employer is usually tax free; however, employees must substantiate the expenses with original receipts.

3499.1 Required Forms and Procedures:

The Finance Manager will establish which forms are necessary and appropriate to provide accurate records of travel requests and travel expense reimbursement. The General Manager shall approve these forms.

Reimbursement of expenses shall be made upon submission of appropriate expense forms and receipts. Applicable receipts must be submitted with the employee's name and the nature of the business documented. Any payment without a receipt will appear as additional income on the employee's W-2 at year end.

3499.2 Cell Phone/Data Expenses:

For employees that are provided with a District cell phone for business use, which may include voice calls, emails, and messaging, the District cell phone is expected to be used for all necessary business usage. Employees are not required to use their personal cell phones for any business use. Accordingly, such employees will not be reimbursed for expenses accrued from personal cell phone use.

3499.3 Per Diem Transportation Expenses:

Use of air, train, private car or bus shall be selected based on the most reasonable and appropriate method, taking into consideration distance, time and total costs to the District after all expense items are tabulated.

If you are required to use your personal vehicle on approved District business, the District will reimburse you for mileage at the prevailing IRS reimbursement rate, which is intended to cover gas, oil, tires, repairs, and vehicle insurance. The use of a privately owned vehicle on District business requires the driver to possess a valid California driver's license and to carry the minimum vehicle insurance required by law. The District

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retains the right to request proof of insurance on a yearly basis. Any damages to the vehicle or service repairs are of a personal nature and are not reimbursed by the District. Any traffic or parking violations, or vehicles fines, associated with unlawful conduct are the responsibility of the employee. Reimbursement for personal vehicle use will be based on the vehicle and not on the number of passengers.

Expenses such as tolls and parking will be fully reimbursed upon presentation of the receipts therefor.

When the use of public air carrier transportation is approved, travel for all personnel shall be in coach class or equivalent service.

While traveling, the use of rental vehicles is discouraged. Courtesy shuttle service, buses, or limousine service should be utilized between airports and meeting locations. When rental vehicles are used, the least expensive vehicle practical will be used.

3499.4 Meal Expenses:

While traveling for the District, meal reimbursement rates will be in accordance with United States General Services Administration per diem:

- If the work commitment requires that you leave your home before 7:00 am, you are eligible for reimbursement of breakfast.
- If the work commitment requires that you travel during the lunch hour, you are eligible for reimbursement of lunch.
- If the work commitment requires that you travel during the dinner hour, you are eligible for reimbursement of dinner.

The maximum daily meal allowance (which includes taxes and tips) is established by the United States General Services Administration. Expenses shall not exceed the daily meal limit amounts set, regardless of the total amount reflected on the receipts submitted. Meals that are included in the conference registration fees will not be an allowable expense.

If the rates set by the United States General Services Administration exceed those established in this policy, the federal government rates/allowances shall supersede.



3499.5 Lodging Expenses:

The cost of lodging accommodation for approved conferences, seminars or meetings will be arranged in advance directly for the District staff or reimbursed to the employee as outlined in the following paragraphs. In the case of advance arrangements, a check will be issued to the traveler before departure which will cover all hotel/motel charges, including parking.

Hotel and motel charges shall be based on single occupancy rates. The District will not reimburse employees for lodging expenses incurred by family members when an employee's family accompanies them, or for any charges for additional guests in the same room. Under no circumstances should lodging expenses exceed the conference hotel rate. In instances where conference hotels are filled, the employee should attempt to secure comparable rates at the nearest hotel and notify the District before booking.

3499.6 Unauthorized Expenses:

Items of personal nature are not reimbursable including: movies, entertainment, premium television services, alcoholic beverages, dry-cleaning, spas, gyms, barber, magazines, shoeshine, travel insurance, purchase of clothing or toiletries, valet parking, loss of tickets, fines or traffic violations, excess baggage, spouse and/or guest accommodations, office equipment and other personal items.

Special training sessions and other unique one-time meetings or situations may be pre-approved by the General Manager or designee on a case-by-case basis. The District will not reimburse for optional quasi-social functions such as retirement or testimonial dinners unless approved in advance by the General Manager.

If unauthorized expenses have been paid by the District (i.e., via credit card or petty cash), the employee will be responsible for immediate reimbursement to the District either by personal check or an authorized payroll deduction.