

## **REIMBURSEMENT POLICY FOR DISTRICT OFFICIALS**

### **1. Application**

This Reimbursement Policy shall apply to members of the Board of Directors, officers, members of any other legislative body of the District (namely, those on a commission, committee, board, or other body of the District) as defined in Government Code Section 54952, and employees (referred to collectively herein as "District Officials"), when traveling on authorized District business.

### **2. Occurrences for which Reimbursement is Authorized**

The following types of occurrences qualify a District Official to receive reimbursement or direct payment of expenses relating to travel, meals, lodging, and other actual and necessary expenses:

- a. Meeting with representatives of regional, state and national government on policies that comport with those of the District, or that may affect the District;
- b. Attending educational seminars designed to improve District Officials' skills;
- c. Attending meetings of others as an authorized representative of the District;
- d. Attending a conference or organized educational activity regarding items within the subject matter jurisdiction of the District where other District Officials and are in attendance (for example, the California Special Districts Association conferences);
- e. Ethics training described in Section 53235 of the Government Code;
- f. Other events as authorized by the Board of Directors, or the District employee's supervisor with such authority.

### **3. Reimbursement Rates**

When authorized under Section 2, reimbursement for travel, meals, lodging, and other actual and necessary expenses shall adhere to the following guidelines. Moreover, all expenses must be reasonable. District Officials must exercise good judgment in the use and stewardship of the District's funds, and at all times be mindful that the District's taxpayers and customers are entitled to expect prudence in the District's travel expenses. All expenses will be subject to rigorous scrutiny.

### **4. Transportation**

- a. Airfare. Reimbursable airfare is determined using the least cost round trip economy, coach ticket or voucher, available from a reputable common carrier at the time of purchase for flights at reasonable times. District Officials should consider taking reasonable connecting flights if there is a significant savings over direct non-stop flights. At no time will the District reimburse for First Class or Business Class travel.

- b. Automobile. The District will reimburse for travel in a personal automobile at the then-current IRS mileage reimbursement rate. Tolls and parking fees shall be reimbursed at their actual rates. District Officials shall use District vehicles whenever practical for road travel.
- c. Other Transportation. Other transportation (bus, train, car rental, taxi, public transit or shuttle fare) shall be reimbursed at their actual rates. When more than one mode of such transportation is available, District Officials shall use the mode that is the least expensive, but that is also consistent with efficiency and personal security. Rental car reimbursement will be for a mid-size class of vehicle, or such larger class as is necessary to transport the District Officials traveling together.
- d. Lodging
  - i) Expenses are allowed for adequate, reasonable lodging. Reimbursement shall be at the single room rate.
    - (a) If the lodging is in connection with a conference or organized 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 to the District Official at the time of booking. If the group rate is not available, the District Official shall use comparable lodging that is consistent with the requirements of this Policy.
    - (b) A District Official shall use lodging for the minimum number of nights necessary to attend the event.
- e. Meals
  - (a) All meals purchased by the traveler during the inclusive dates of travel during the course of transit are allowable at actual costs, including tip of up to 15%.
  - (b) *The District will not reimburse for alcoholic beverages.*
- f. Registration Fees
  - (a) Convention or meeting registration fees will be reimbursed at actual cost.
- g. Incidental Costs
  - (a) Reasonable actual and necessary expenses incidental to the travel, meals, lodging, and other expenses discussed above shall be

reimbursed at actual cost. Such costs include telephone and fax charges.

(b) The District will not reimburse for recreational activities such as golf tournament fees, recreational tours, *et cetera*.

h. Group Rates

(a) District Officials shall use government and group rates offered by a provider of transportation or lodging services when available.

i. Other Expenses

(a) The Board of Directors shall approve all expenses that do not fall within this Reimbursement Policy in advance, but upon a showing of necessity, may approve expenses after the event.

5. Credit Card Use Policy

If a District Official is issued a District credit card, he or she shall use the card only for authorized District expenses. If expenses for a spouse or companion traveling with the District Official cannot be conveniently separated and charged to a personal credit card, the District Official shall reimburse the District immediately upon return from the event for those charges.

6. Expense Reports

The District Official shall file expense report forms within thirty days after incurring the expense. Expense reports shall document that expenses meet the requirements under this Reimbursement Policy and must include receipts, invoices, final programs, ticket stubs, or other documentation. Such documentation shall include the amount, a description of the expense, a time, place and business purpose, and any other necessary and related information. Members of the Board of Directors shall provide brief reports on meetings attended at the expense of the District at the next regular meeting upon their return.

7. Penalties

Use of public resources or falsifying expense reports in violation of this policy may result in any or all of the following: (i) loss of reimbursement privileges; (ii) a demand for restitution to the District; (iii) the District's reporting the expenses as income to the official to state and federal tax authorities; (iv) civil penalties of up to \$1,000 per day and three times the value of the resources used; and (v) discipline, discharge or other prosecution for misuse of public resources.