

407.3 Expense Reimbursement

The purpose of this policy is to prescribe the manner in which District employees and Board members may be reimbursed for expenditures related to District business.

Whenever employees or Board members of the District incur "out-of-pocket" expenses for item(s) or service(s) appropriately relating to District business as verified by valid receipts, said expended cash shall be reimbursed after the employee or Board member has submitted an authorized Employee Expense Form with the receipts attached thereto. The employee's supervisor and the General Manager shall sign each Employee's Expense Forms. The President of the Board shall sign the Expense Form of the General Manager and other Board members. Expense Forms submitted by the President of the Board shall be signed by the Vice President of the Board and the General Manager. All Expense Forms submitted by District employee or Board member shall include an explanation of the District-related purpose for the expenditures. All employees and Board members requesting expense reimbursement from the District shall only use the District provided form of Expense Form. All such Expense Forms must be submitted within a reasonable time after the expense which is the subject of the reimbursement request has been incurred, but in any event not more than thirty (30) days after incurring the expense. Any expenses specified on an Expense Form for which no receipts are submitted will not be reimbursed.

407.4 Travel Expense Reimbursement

District employees and Board members are eligible to receive reimbursements from the District for travel, meals, lodging and other reasonable and necessary expenses for attending any of the activities described in this policy on behalf of the District.

A. Rates of Reimbursement

Reimbursement rates for travel, meals and other reasonable and necessary travel expenses shall coincide with the rates set by the Internal Revenue Service in IRS Publication No. 463 or its successor publications.

1. If lodging is in connection with a conference, seminar, or other organized educational activity, such reimbursable lodging cost will not exceed the maximum group rate published by the conference or activity sponsored. If the published group rate is unavailable, directors and employees shall be reimbursed for comparable lodging at either the government rate offered by the lodging provider, or IRS rate, whichever is less.
2. If government or group rates are offered by the provider of transportation, those rates shall be used for reimbursement when available.
3. Reimbursement of any and all travel expenses for purposes other than those specified in Section 407.2, or at a rate other than the applicable IRS, government, or maximum group rate must be approved by the Board of Directors in a public meeting prior to the expenses being incurred. Any such expenses that do not receive prior approval from the Board of Directors in a public meeting prior to the expense being incurred shall not be eligible for reimbursement.

B. Reports to Board of Directors

All Board members who attend meetings, conferences, educational seminars, or events for which travel expenses are reimbursed by the District shall provide a report to the Board of Directors on the substance of such meetings, conferences, educational seminars and events at the next regular board meeting scheduled after the conclusion of the meeting, conference, seminar or event attended.

C. Expense Documents as Public Records

All documents related to reimbursement by the District of travel and other expenses for Board members and employees are public record and subject to inspection and/or copying at the request of the public pursuant to the provisions of the California Public Records Act (Gov. Code § 6250 et seq.).

D. Transportation Expenses

The most economical mode and class of transportation reasonably consistent with scheduling needs must be used, using the most direct and time efficient route. In the event that a more expensive transportation form or route is used, the cost borne by the District will be limited to the cost of the most economical, direct, efficient and reasonable transportation form.

Automobile miles are reimbursable at current IRS rates presently in effect on the date of travel. 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.

E. Lodging Expenses

Lodging expenses are only reimbursed when travel on District business reasonably requires an overnight stay. The lodging in connection with activities other than a conference, for which lodging costs should not exceed the group rate published by the conference sponsor, lodging costs will be reimbursed at the government rate offered by the lodging provider, or the IRS per diem rates for lodging, whichever is less.

F. Meals

Meal expenses and associated gratuity should be moderate, taking into account community standards and the prevailing restaurant cost of the area. The District will reimburse no more than the IRS per diem rates for meals and incidental expenses, which include adjustments to higher cost locations. Employees may not charge alcoholic beverages to the District.

G. Telephone/Fax/Cellular Phones

Board members and employees will be reimbursed for actual telephone and fax expenses incurred on District business. Telephone bills should identify which calls were made on District business. For cellular calls when the Board member or employee has a particular number of minutes included in his or her plan, the Board member or employee can identify the percentage of calls made on District business.

H. Airport Parking

Long-term parking should be used for travel exceeding twenty-four (24) hours, and parking reimbursement will be limited to long-term parking rates if travel exceeds twenty-four (24) hours.