

CALLAYOMI COUNTY WATER DISTRICT

POLICY HANDBOOK

POLICY TITLE: Reimbursements

POLICY NUMBER: 13499

The purpose of this policy is to establish a travel and expense policy for CCWD Board Members and employees to be reimbursed for authorized expenses incurred at the request, or to the benefit, of the District.

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

13499.1 Reimbursement of out-of-pocket expenses for item(s) or service(s) appropriately relating to District business, shall be made upon submission of approved Expense Request forms and original receipts unless noted in 13499.1.3.

13499.1.1 All expenditures requested for reimbursement must be actual and necessary, pursuant to Gov. Code Section 53232.2 and 53232.3. In addition, employees and directors are encouraged to exercise prudence in all expenditures.

13499.1.2 The General Manager will review and approve reimbursement requests. Reimbursement requests by the General Manager will be approved by the Board of Directors if total monthly expenses exceed \$500.

13499.1.3 Opt-Out (Policy 13505.1.2) and Cell Phone/Data Expense (13499.2) Reimbursements available to employees will be issued as separate line items on paychecks. To receive these reimbursements, an Expense Request form must be accompanied by proof of monthly expenses in such form as the District may require annually or within the month of any changes.

13499.2 Cell Phone/Data Device Expenses:

For employees that are provided with a CCWD cell phone/data device for business use, which may include voice calls, emails, and messaging, the CCWD device 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.

For 40-hour/week employees that are not provided with a cell phone or data device and are required by their supervisor to use their personal cell phones for District business, a monthly stipend of 100% percent of the employee's monthly cell phone service charges will be paid to

THIS POLICY IS HEREBY PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE CALLAYOMI COUNTY WATER DISTRICT AT A REGULAR MEETING THEREOF HELD ON FEBRUARY 15, 2024. THIS VERSION OF THE POLICY SUPERSEDES ALL PREVIOUS VERSIONS.

BY: _____
FRANKLIN VELARDE, BOARD PRESIDENT

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cover voice calls, emails, and messaging, up to a maximum of \$80. For regular employees scheduled between 20 and 40 hours/week, the stipend will be pro-rated as their schedule relates to that of a 40-hour/week position.

13499.3 Per Diem Transportation Expenses:

When use of a District vehicle is not available, use of air, train, private vehicle, or bus shall be selected based on the most reasonable and appropriate method, taking into consideration distance, time, and total costs to CCWD after all expense items are tabulated.

When use of a private vehicle is approved for District business, CCWD will reimburse for mileage at the prevailing IRS reimbursement rate, which is intended to cover gas, oil, tires, repairs, and automobile insurance: "To" and "From" locations must be itemized on Expense Request form. Use of a private vehicle on District business requires the driver to possess a valid California driver's license and to carry the minimum automobile insurance required by law and CCWD retains the right to request proof of insurance. Any damages to the vehicle or service repairs are of a personal nature and are not reimbursed by CCWD. 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 to be discouraged. Courtesy shuttle or bus service should be utilized between airports and meeting locations. When rental vehicles are approved for use, the least expensive vehicle practical will be used.

13499.4 Meal Expenses:

While traveling for CCWD for more than 1 day, the following meal reimbursement rates apply:

- If the work commitment requires that you leave your home before 7:00 am, you are eligible for re-imbursement of breakfast in the amount up to \$13.00.
- If the work commitment requires that you travel during the lunch hour, you are eligible for re-imbursement of lunch in the amount up to \$15.00.
- If the work commitment requires that you travel after 6:00 pm, you are eligible for re-imbursement of dinner in the amount up to \$26.00.

In addition, the maximum daily meal allowance is \$59.00 (which includes taxes and tips) per day, except the first and last day of travel, which have a maximum daily meal allowance of \$44.25, as established by the United States General Services Administration for the 95461 zip code. Expenses shall not exceed the daily meal limit amounts set, regardless of

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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.

13499.5 Lodging Expenses:

The cost of lodging accommodation for approved conferences, seminars or meetings will be arranged in advance directly by CCWD 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 prior to departure which will cover all hotel/motel charges, including parking.

Hotel and motel charges shall be based on single occupancy rates. CCWD 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 rates established by the United States General Services Administration for destination zip code. Prior Board Approval is required for rates exceeding the conference hotel rate. In instances where conference hotels are filled, the employee should attempt to secure comparable rates at the nearest hotel.

13499.6 Unauthorized Expenses:

Items of personal nature are not reimbursable including: movies, entertainment, premium television services, alcoholic beverages, dry-cleaning, spas, gyms, barber, magazines, shoeshine, phone or travel insurance, purchase of clothing or toiletries, 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 on a case-by-case basis. CCWD will not reimburse for optional quasi-social functions such as networking, retirement, or testimonial dinners unless approved in advance by the Board of Directors.

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