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**POLICY STATEMENT NO. 330**  
**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT**  
**EXPENSE REIMBURSEMENT POLICY**

**Part 1: Purpose**

The purpose of this policy is to prescribe the manner in which District employees and directors may be reimbursed for travel and incidental expenditures related to District business. District employees are encouraged to attend conferences, conventions, meetings, and training (herein referred to as “activity” or “activities”) relating to the mission of the District. Employees shall receive reimbursement or payment of expenses, according to District rules, incurred in the performance of their duties as required or authorized by the General Manager. Attendance at an activity must be preapproved by an employee’s immediate supervisor and the General Manager in order to be considered as an activity for the purposes of payment or reimbursement of travel expenses.

**Part 2: Scope**

This policy applies to all employees and members of the Board of Directors and is intended to result in no personal gain or loss to an employee or director. Expenditures for lodging, meals, and transportation shall provide for reasonable and necessary comfort and convenience. Employees shall be mindful that public funds are being spent and that only a reasonable and necessary level of expense is warranted. The District shall not incur any costs for any accompanying person who is not a District employee.

**Part 3: Implementation**

**Expense Reports**

1. Employees shall submit a completed Travel Expense Reimbursement Form, together with all original itemized receipts, within 10 calendar days of when the expense was incurred.
2. Employees shall also submit a completed Meeting and Mileage Expense Reimbursement Form for local meeting attendance, together with all original itemized receipts, within 10 calendar days following the end of each month.
3. If an employee does not file an expense report within the above listed deadlines, the District will not reimburse mileage or out-of-pocket expenses.
4. All expense reimbursement requests shall be reviewed and approved by

the employee's immediate supervisor and General Manager or other designee. Any requests for reimbursement that fall outside the limitations contained in this policy shall be reviewed and approved by the General Manager.

5. With the exception of mileage reimbursement, any expense shown on the form must have a corresponding, attached original itemized receipt or other verification document.

#### **Part 4: Travel**

Generally, employees shall strive to find the lowest cost, reputable services of the below listed categories. Prior to reservation and/or purchase of airline tickets, lodging, or rental cars, the employee shall demonstrate attainment of the lowest, reasonably available travel arrangements and accommodations by providing multiple quotes via internet travel sites.

##### **Air Travel**

1. When available, employees must use refundable coach class for commercial travel.
2. Boarding passes and itinerary must be submitted with receipts.

##### **Lodging**

1. When available, employees must use group/government rates for lodging.
2. The District does not reimburse for hotel in-room movies, hotel health club fees or mini-bar charges.

##### **Rental Cars**

1. All rentals must be for intermediate size cars or smaller unless 3 or more people are traveling together or unless a 4-wheel drive vehicle is needed.

##### **Taxis/Uber/Lyft**

1. Receipts are required for all fares.
2. Receipts must indicate time & date, to and from location, and amount.

##### **Mileage Allowance for Personal Vehicles & Tolls**

For travel by personal vehicle, vehicles used in the conduct of District business must be insured for property and liability damage in an amount not less than the minimum limits required by California law. Use of a personally owned vehicle for travel must be approved in advance by the General Manager.

1. Includes only business-related mileage and toll expenses.
2. Reimbursed at current standard rate published by the IRS (covers gasoline, insurance, and repairs).
3. Receipt must indicate starting and ending location for each segment of trip.
4. In no case shall the amount paid for mileage reimbursement for use of a personally owned vehicle used for travel in lieu of air travel exceed the cost of coach class or equivalent airfare.

**Parking**

Includes all business-related self-parking expenses. Valet parking shall not be reimbursed unless no reasonable alternative is available.

**Meals**

Meal expenses include the reasonable and necessary costs of meals and beverages.

1. Business meals will be reimbursed for actual meals while traveling not to exceed \$75 per day. Maximums include taxes and gratuities. Meal expenses for partial days shall be reimbursed on a meal by meal basis as follows:
  - a. \$15 breakfast / \$25 lunch / \$35 dinner
2. Any amount spent over the daily or partial day reimbursable amounts set forth in this section may not be deducted from another day's reimbursable amount during that same activity.
3. Any amounts not spent within the daily or partial day reimbursable amounts set forth above may not be added to another day's reimbursable amount during that same activity.
4. No reimbursement shall be provided for alternative meals when the District has paid for the cost of an activity which includes any incorporated meals.

**Part 5: Excluded Items**

The District will NOT reimburse for the following expenses:

1. Entertainment
2. Gratuities (except for meals as noted above)
3. Personal credit card delinquency fees, finance charges, reinstatement fees.
4. Childcare
5. Loss/theft of personal funds or property
6. Lost baggage
7. "No show" charges for hotel or car service
8. Optional travel or baggage insurance
9. Parking or traffic tickets/fines
10. Repairs due to accidents
11. Routine maintenance/tune-ups
12. Transportation between home and office during core hours (8:00-5:00, M-F)
13. Unused non-refundable tickets