EMPLOYEE TRAVEL EXPENSE REIMBURSEMENT

Dept/Div:	Finance	Approved By:	Resolution No. 2022-21
Effective Date:	June 14, 2022	Applicability:	Districtwide
Supersedes:	Resolution No. 16-21	See Also:	N/A

1.0 General Policy

1.1 District employees are encouraged to attend conferences, conventions, meetings, symposiums, intergovernmental meetings, and legislative sessions (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 their department manager. Attendance at an activity must be pre-approved by an employee's department manager in order to be considered as an activity for the purposes of payment or reimbursement of travel expenses.

1.2 Employees shall be reimbursed for actual costs to attend activities as follows:

Flight:	Coach or Economy Class
Car Rental:	Most Economical Size Vehicle, Government/Group Rate
Lodging:	Published Conference Group Rate, Equally Comparable or Lower Rate, Government Rate, or GSA Rate (See Section 1.4.)
Meals:	$90 Per Day
Actual and Necessary Expenses:	$30 Per Day

1.3 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.

1.4 When available, employees must use coach or economy class for commercial travel and the published conference group rate, an equally comparable or lower rate, or government rate for lodging. If these rates are not available, the reimbursable amount shall be limited to the per diem rates set forth by the US General Service Administration (GSA) at http://www.gsa.gov.

1.5 For travel by personal vehicle, mileage shall be reimbursed at the standard rate adopted by the US Internal Revenue Service in effect at the time of travel. Personally owned 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 the California Financial Responsibility Act. 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 or economy class or equivalent airfare based on the date the employee registered to attend an activity or conduct business on behalf of the District. Use of a personally owned vehicle for travel must be approved in advance by the employee's department manager.

1.6 Reimbursement for taxi, rideshare, rail, bus or other reasonable ground transportation shall be for the actual costs plus tip not to exceed 20% and applicable taxes.

1.7 Reimbursement for parking and toll charges shall be for actual costs.

1.8 Meal expenses include the reasonable and necessary costs of meals and beverages, not including alcoholic beverages. Meal expenses shall be reimbursed on a daily basis not to exceed $90 per day. Meal expenses for partial days shall be reimbursed on a meal by meal basis as follows: $20 for breakfast, $30 for lunch, and $40 for dinner. Said maximums for meal expenses exclude taxes and gratuities which are considered actual and necessary expenses (See Section

1.9). 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. Additionally, any amounts not spent over the daily or partial day reimbursable amounts set forth above may not be added to another day's reimbursable amount during that same activity. No reimbursement shall be provided for alternative meals when the District has paid for the cost of the activity including any incorporated meals. Attendance at receptions before dinner shall not be considered a meal.

1.9 Actual and necessary expenses include taxes and gratuities for meals, tips for drivers, baggage carriers, and hotel staff. This does not include the cost of laundry, cleaning or pressing of clothes, or telephone calls.

1.10 Reimbursement of all reasonable and necessary expenses for internet service to conduct District business while traveling shall be for actual costs, unless an employee has been provided with District owned technology equipment.

1.11 Arrangements for transportation, lodging, or registration fees that have cancellation or change penalties shall be carefully monitored by the requesting department. If a cancellation or change occurs due to a personal request or obligation of the employee, they will be responsible for paying the corresponding penalty, except when the General Manager or department manager determines that the reason for the absence was legitimate and authorized.

1.12 The District shall not incur any costs for a spouse, or other accompanying person.

1.13 If an expense does not fall within the reimbursement rates identified in this policy, it must be preapproved by the General Manager.

1.14 In order to obtain reimbursement for qualified expenses, the following procedures must be followed:

1.14.1 Employees shall submit a completed Travel Expense Reimbursement Form (See Exhibit A) for conference, convention, or symposium attendance, together with all original itemized receipts and corresponding route maps, within 60 calendar days of when the expense was incurred, with the exception of expenses incurred during the month of June. Requests for reimbursement of travel expenses incurred during this period must be submitted within 30 calendar days of when the expense was incurred for the purposes of financial reporting at the end of the fiscal year.

1.14.2 Employees shall also submit a completed Meeting and Mileage Expense Reimbursement Form (See Exhibit B) for local meeting attendance, together with all original itemized receipts and corresponding route maps, within 60 calendar days following the attended event, with the exception of expenses incurred during the month of June. Requests for reimbursement of meeting and mileage expenses incurred during this period must be submitted within 30 calendar days following the attended event for the purposes of financial reporting at the end of the fiscal year.

1.14.3 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.

1.14.4 For any activity that the District prepays expenses, the employee is still required to file an expense report to ensure that any expenses prepaid by the District are properly accounted for. Designated members of the Finance Department shall assist employees with these reports as needed. To enforce the timely filing of expense reports the District may, by majority vote of the Board, stop prepaying conference and travel expenses.

1.14.5 All expense reimbursement requests shall be reviewed and approved by the Finance 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 or other designee.

1.14.6 With the exception of mileage reimbursement, any expense shown on the form must have a corresponding, attached original itemized receipt or other verification document. Summary receipts for meals cannot be accepted as a verification document.

1.14.7 If a receipt is lost or not provided, employees must submit a completed Missing Receipt Affidavit Form (See Exhibit C) as substantiation of the expense.

1.14.8 Employees shall also submit a completed Miscellaneous Gratuities Form (See Exhibit D) for such expenses paid in cash without a receipt.

1.14.9 All forms, receipts and verification documents shall be public documents subject to redaction of any confidential information, such as credit card numbers.

1.15 Employees shall not attend a conference or training event for which there is an expense to the District if it occurs after the employee has announced his/her pending resignation. Employees shall not attend a conference or training event when it is apparent that there is no significant benefit to the District.

1.16 Employees shall provide a brief report about the activity to their department manager following attendance. Said report shall detail what was learned at the session(s) that will be of benefit to the District. Materials from session(s) may be delivered to the department manager for inclusion in the District's library for future use.

1.17 A full accounting of expenditures of public funds under this policy shall be made and become part of the records of the District.

1.18 All reimbursements paid by the District of at least $100 for each individual charge for services or product received, shall be disclosed in an annual report following the end of each fiscal year. Reimbursement of an individual charge includes, but is not limited to, one meal, lodging for one day, transportation, or a registration fee paid to an employee. This report shall be made available for public inspection upon request.

1.19 All travel expenses and reimbursements paid by the District on behalf of the General Manager, or other executive staff as determined by the Board, shall be disclosed in a quarterly report and provided to the Board for review at a regular meeting.

2.0 Exhibits

A. Travel Expense Reimbursement Form
B. Meeting and Mileage Expense Reimbursement Form
C. Missing Receipt Affidavit Form
D. Miscellaneous Gratuities Form
E. Acknowledgement

Approved By: **Date:**

DocuSigned by:
[redacted]

June 28, 2022

Harold Hulbert, President
YLWD Employees Association

DocuSigned by:
[redacted]

June 28, 2022

Doug Davert, Interim General Manager

YORBA LINDA WATER DISTRICT

Travel Expense Reimbursement Form

Original itemized receipts and corresponding route maps must be attached.

Name: ______________________________

Conference Name: ______________________________
Destination/Location: ______________________________
Purpose of Trip: ______________________________
Departure Date: ______________ **Return Date:** ______________

Itemized Expenses

Travel Date							Expense Paid By YLWD	Expense Paid By Employee	Total Business Expenses
Breakfast									
Lunch									
Dinner									
Airfare									
Lodging									
Cab / Shuttle									
Auto Rental									
Fuel / Oil									
Parking / Toll									
Mileage									
Misc / Tips									
Conference Fee									
Membership Fee									
						Total $			

Total Due Employee: ______________

I hereby certify that the above expenditures represent cash spent for legitimate District business only and includes no personal items.

Employee's Signature: ______________________ **Date:** ______________________

Reviewer's Signature: ______________________ **Date:** ______________________

EXHIBIT A

YORBA LINDA WATER DISTRICT

Travel Expense Reimbursement Form

Name: ______________________

Original itemized receipts and corresponding route maps must be attached.

Mileage

Date	Destination	Miles	0.00
		Total $	

Misc / Tips

Date	Description	Amount
	Total $	

EXHIBIT A

TOTAL EXPENSES: **$0.00**

YORBA LINDA WATER DISTRICT

Meeting and Mileage Expense Reimbursement Form

Name: ______________________

Month: ______________________

Current Rate = **0.00**

Date	Purpose	Location	Miles	Meals	Parking	Other
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
	Total Miles:		**0**			
	TOTALS:		**$0.00**	**$0.00**	**$0.00**	**$0.00**

______________________ **Employee's Signature** ______________________ **Date**

______________________ **Reviewer's Signature** ______________________ **Date**

Original itemized receipts and corresponding route maps must be attached.

EXHIBIT B

YORBA LINDA WATER DISTRICT

Missing Receipt Affidavit Form

Please retain this form with the District's financial records in case of an audit.

Name (Printed): ___________________________________

I certify that I made the purchase shown below for District purposes but do not have a receipt because (check all that apply):

	Vendor did not provide a detailed receipt.
	I had a receipt but cannot locate it.
	I have a receipt, but it is not readable (e.g. not in English and/or not legible). This document is provided in order to describe the items purchased.
	Order was placed via telephone, fax, or internet, and vendor has not supplied an invoice.

Vendor Name	
City	
Date of Purchase	

Detailed Description of Purchase (Attach additional sheets if necessary.)	Item Amount
Total Purchase Amount	$

This document is in lieu of an invoice or receipt for this transaction. I certify that all items listed above (and on the attached, if applicable) were purchased and received for District business.

Employee's Signature: ______________________________ Date: ______________________

NOTE: All information is required and must be typed or printed in ink. Use one affidavit per receipt.

EXHIBIT D

YORBA LINDA WATER DISTRICT

Miscellaneous Gratuities Form

Please retain this form with the District's financial records in case of an audit.

Name (Printed): ______________________________________

Conference/Event Name: ______________________________

The following gratuities were paid in cash and are directly related to my attendance at the above listed conference/event:

Date	Location	Purpose	Amount
		Total Amount	**$**

This document is in lieu of an invoice or receipt for this/these transaction(s). I certify that all items listed above (and on the attached, if applicable) were for District business.

Employee's Signature: ________________________________ Date: ________________________

EXHIBIT E

YORBA LINDA WATER DISTRICT

Acknowledgement Form

I acknowledge that I have received and read the provisions contained in this Employee Travel Expense Reimbursement Policy. I understand that it is my responsibility to consult my supervisor or a designated member of the Finance Department if I have questions that are not answered in the Policy.

I also understand that the provisions in this Policy may not address all circumstances that may arise. In such cases, the Finance Department shall apply the Policy based on factors including but not limited to past practices and rules of statutory interpretation.

Employee's Name (Printed): ______________________________ Date: ______________________________

Employee's Signature: ______________________________

Distribution: Original to Personnel File
Copy: Employee