

EXHIBIT A

REIMBURSEMENT OF EXPENSES NECESSARILY INCURRED IN THE PERFORMANCE OF TRUSTEE DUTIES

The Board of Trustees of Reclamation District 1614 (“District”) believe that it is important that elected and appointed officials remain informed and trained in issues affecting the affairs of the District and that attendance at institutes, hearings, meetings, conferences, or other gatherings is of value to the District and its citizens. The benefits include:

- a. The opportunity to discuss the community’s concerns with state and federal officials;
- b. Participation in regional, state and national organizations whose activities affect the District;
- c. Attending educational seminars improve officials’ skill and information levels; and
- d. Promoting public service and morale by recognizing such service.

In order to promote these endeavors, to protect public resources and foster public trust in the use of those resources, as well as comply with state law requirements regarding reimbursement of expenses, the District hereby sets forth the travel and expense reimbursement policies for the District.

A. AUTHORIZED EXPENSES

1. All anticipated conferences, conventions and professional meetings shall be budgeted for in the current operating budget. As the trip is being paid for with public funds, it shall be the responsibility of the official undertaking the trip to make every effort to attend the entire conference and/or as many sessions as possible.

2. District funds, equipment, supplies (including letterhead), titles, and staff time must only be used for authorized District business. Expenses incurred in connection with the following types of activities generally constitute authorized expenses, as long as the other requirements of this Policy are met:

- a. Communicating with representatives of local, regional, state and national government on District adopted policy positions;
- b. Attending educational seminars designed to improve officials’ skill and information levels;
- c. Participating in local, regional, state and national organizations whose activities affect the District’s interests;
- d. Recognizing service to the District (for example, thanking a longtime employee with a retirement give or celebration of nominal value and cost);
- e. Attending District events;
- f. Meetings of the District for which a meeting stipend is authorized under California law.

EXHIBIT A

3. All other expenditures require prior approval by the District and must be consistent with State law.

B. EXPENSES NOT ELIGIBLE FOR REIMBURSEMENT

Examples of personal expenses that the District will not reimburse include, but are not limited to:

1. The personal portion of any trip;
2. Political or charitable contributions or events;
3. Family expenses, including partner's expenses, when accompanying official on agency-related business, as well as children or pet-related expenses;
4. Entertainment expenses, including theater, movies (either in-room or at the theater), sporting events (including gym, massage and/or golf related expenses), or other cultural events;
5. Alcohol/personal bar expenses;
6. Non-mileage personal automobile expenses, including repairs, traffic citations, insurance or gasoline; and
7. Personal losses incurred while on District business.

Any questions regarding the propriety of a particular type of expense should be resolved by the approving authority before the expense is incurred.

C. TRANSPORTATION

When attending conferences or meetings that are of such distance that it is more economical to take commercial air transportation, if an official proposes to drive his/her car in those cases, the commercial air fare value will be paid and not automobile mileage. Government and group rates must be used when available.

1. **Airfare.** Airfares that are reasonable and economical shall be eligible for purposes of reimbursement.
2. **Automobile.** Automobile mileage is reimbursed at Internal Revenue Service ("IRS") rates in effect at the time 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.
3. **Car Rental.** Rental rates that are reasonable and economical shall be eligible for purposes of reimbursement.

EXHIBIT A

4. **Taxis/Shuttles.** Taxis or shuttle fares may be reimbursed, including a 15 percent gratuity per fare, when the cost of such fares is equal or less than the cost of car rentals, gasoline and parking combined, or when such transportation is necessary for time-efficiency.

D. LODGING

Lodging expenses will be reimbursed or paid for when travel on official District business reasonably requires an overnight stay. If such lodging is in connection with a conference, lodging expenses must not exceed the group rate published by the conference sponsor for the meeting in question if such rates are available at the time of booking. Travelers must request government rates, when available. If the group rate or the government rate is not available, reimbursement at the IRS rate in effect at the time of travel shall apply (IRS Publication 463, or any successor publication).

E. MEALS

A local expense reimbursement policy identifying a “per diem” of reasonable rates for meals is not adopted. Receipts for expenses for meals shall be required. Actual expenses shall be reimbursed subject to the maximum per diem for the meal as set by the IRS rate in effect at the time of travel. (See Cal. Gov’t Code § 53232.2(c).) The District will not pay for alcohol/personal bar expenses.

F. MISCELLANEOUS

Officials will be reimbursed for actual telephone, fax, and parking expenses incurred on District business. Telephone bills should identify which calls were made on District business.

G. CASH ADVANCE POLICY

From time to time, it may be necessary for an official to request a cash advance to cover anticipated expenses while traveling or doing business on the District’s behalf. Such request for an advance should be submitted to the District ten (10) working days prior to the need for the advance with the following information:

1. The purpose of the expenditure(s);
2. The necessity of such expenditure;
3. The anticipated amount of the expenditure(s) (for example, hotel rates, meal costs, and transportation expenses); and
4. The dates of the expenditure(s).

Any unused advance must be returned to the District within five (5) working days of the official’s return, along with an expense report and receipts documenting how the advance was

EXHIBIT A

used. In the event the District is uncertain as to whether a request complies with this Policy, such individual must seek approval from the Board of Trustees.

H. EXPENSE REPORT CONTENT AND SUBMISSION DEADLINES

All cash advance expenditures, and expense reimbursement requests must be submitted on an expense report form provided by the District. This form shall include the following advisory:

“All expenses reported on this form must comply with the District’s policies relating to expenses and use of public resources. The information submitted on this form is a public record. Penalties for misusing public resources and violating the District’s policies include loss of reimbursement privileges, restitution, civil and criminal penalties as well as additional income tax liability.”

Expense reports must document that the expense in question met the requirements of this Policy. Officials must submit their expense reports within thirty (30) calendar days of an expense being incurred, accompanied by receipts documenting each expense. Restaurant receipts, in addition to any credit card receipts, are also part of the necessary documentation. Inability to provide such documentation in a timely fashion may result in the expense being borne by the official, and not be eligible for reimbursement by District.

In the event the official does not attend the trip and non-refundable expenses have been incurred for registration, lodging and/or travel, the non-attending official shall submit a written explanation of the reasons for non-attendance to the District. The District shall determine if the public funds advanced must be reimbursed to the District. Any decision of the District may be appealed to the Board of Trustees.

All expenses are subject to verification that they comply with this Policy.

I. REPORTS TO BOARD

At the next regular Board of Trustees meeting, each official shall briefly report on meetings attended at District expense. If multiple officials attended, a joint report may be made.

J. COMPLIANCE WITH LAWS; VIOLATION

District officials should keep in mind that some expenditures may be subject to reporting under the Political Reform Act and other laws. All agency expenditures are public records subject to disclosure under the Public Records Act and other applicable laws. Use of public resources or falsifying expense reports in violation of this policy may result in any or all of the following: 1) loss of reimbursement privileges, 2) a demand for restitution to the District, 3) the agency’s reporting the expenses as income to the elected official to state and federal tax authorities, 4) civil penalties of up to \$1,000.00 per day and three times the value of the resources used, and 5) prosecution for misuse of public resources.