

# ORO LOMA SANITARY DISTRICT POLICY AND STANDARD PROCEDURE

No. I.C.1  
Effective: 01/01/02  
Amended: 01/05/10

## **SUBJECT: TRAVEL & MEETINGS**

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- I. **PURPOSE:** To establish the District's policy and procedures regarding attendance, payment, and reimbursement of expenses associated with business travel of employees and Directors on behalf of the District.
  
- II. **POLICY:**
  1. Directors' expenses while traveling on District-related business, such as attending meetings and functions, seminars, training sessions, conferences and tours will be reimbursed by the District, **providing that attendance has been pre-approved by the Board.** In the event that pre-approval is not possible due to timing or other unforeseen instances, a Director may request the Board's post-approval for attending a District-related meeting. For the purposes of expense reimbursement, participation in local, civic activities, meetings or events (e.g. Homeowners' Associations, San Leandro Chamber of Commerce, etc.) is pre-approved by virtue of the Directors being expected by ratepayers to represent the District at public activities within the community.
  2. Authorization for employee travel and attendance shall be based upon approval by his/her supervisor for specific meetings, conferences or seminars, within the District's approved annual budget.
  3. Records of all expenses related to employees' and Directors' travel/training shall be maintained in accordance with the requirements of the Umberg Act.
  4. Employees' travel to and attendance at all conferences, meetings, seminars and/or workshops outside the State of California, regardless of duration, shall be pre-approved by the Board, by attendee name, including dates of departure and return. In the absence of the Board in session, the President of the Board shall be notified of and approve/disapprove any changes in attendee name(s) and/or dates of departure and/or return.
  5. In the event of the absence of the General Manager for more than two days, the Board President shall be notified.
  
- III. **PROCEDURE:** Expenses related to meeting/training/seminar/conference/tour attendance by Directors and/or District employees shall include the following:
  - A. **Compensation.** Standard Board meeting compensation shall be paid to Directors attending authorized business-related meetings. For Directors, compensation will be limited to one meeting per day with a maximum of 6

meetings per month as allowed for in Section 6489 of the Health & Safety Code.

The District shall adhere to Government Code Sections 53232 through 53232.4 when dealing with issues of Director remuneration and reimbursement. Attendance at the following entitles a Director to be eligible to receive compensation:

- A meeting of the legislative body; or
- A meeting of an advisory body, including all District Committee meetings; or
- A conference or organized educational activity conducted in compliance with Government Section 54952.2(c), including but not limited to ethics training required by Government Code Section 53234 and meetings of the California Special Districts Association (CSDA); or
- A ceremonial community event or an organized tour to review new processes or technologies related to the District's business, if approved by the Board.

**B. Registration.** The District shall be responsible for processing conference registration and payment of fees for Directors and employees. Should the Director or employee bring guests to the conference, all costs associated with the guests shall be the responsibility of the Director or employee.

**C. Transportation.**

1. When travel by air is the most reasonable method of transportation, the District shall pay Directors and employees, via reimbursement, airfare and appropriate ground transportation or rental car expenses to and from the meeting. For Directors and employees choosing to use private vehicles, reimbursement will be the lower amount of single passenger coach airfare plus car rental and airport parking, or the current mileage allowance provisions of the Internal Revenue Service, whichever is less (see Section III.C.2 for mileage calculation). Directors and employees are encouraged to make their own reservations for airline tickets and rental cars. Should Directors and/or employees desire assistance in making these arrangements, the administrative staff will provide assistance, upon request. In this instance, Directors and employees must inform the administrative staff of their desired itineraries on a timely basis. Should the administrative staff make airline reservations, only refundable tickets will be reserved. Travel expenses paid by personal credit card are fully reimbursable by the District upon receipt of appropriate supporting documentation (e.g. airline receipts, receipts from rental car, travel agencies, and/or tax-cab companies.)
2. For local transportation, District vehicles may be used. If a District vehicle is not available, or if a Director or employee chooses to drive his/her own personal vehicle, they shall be reimbursed based upon the current mileage allowance provisions of the Internal Revenue Service.

To drive a privately owned vehicle or a District vehicle on District business, Directors and employees must possess valid California driver's licenses, and carry liability insurance as required by CSRMA. For purposes of mileage reimbursement, the District will use the number of miles between the Director's or employee's residence and the meeting location, or between the District office and the meeting location, whichever is less. If more than one Director or employee attends the same meeting, carpooling is recommended. If Directors or employees are involved in automobile accidents while on District business, the District will reimburse Directors and employees for any insurance deductible, up to \$500.00. District business does not include commuting to and from work.

3. The District shall pay for costs associated with necessary rental of cars. If the automobiles are kept beyond the last day of the meeting, the Director or employee shall pay the costs for that additional rental. Luxury or premium vehicles may not be rented for official District business.

- D. **Lodging.** Directors and employees are entitled to one night's lodging for each day's out-of-town attendance at a meeting, unless otherwise authorized by the Board. The District will make hotel reservations for CASA conferences on behalf of attendees, but the attendees will be responsible for paying the hotel bill upon departure. If requested by Directors or employees, the District shall assist in making hotel reservations for other conferences, seminars or meetings. The District will reimburse lodging expenses upon submittal of appropriate receipts.

Upon approval of the General Manager, additional lodging may be approved for attendance at seminars, etc. If additional lodging is authorized, supporting documentation of the cost must be attached to an expense voucher, and reimbursement will be made up to the amount of designated hotel charges only. Additional lodging for Directors requires approval by the Board.

- E. **Daily Allowance/Meals for Employees.** The District shall pay a \$75 daily allowance for meals for each day's attendance at meetings of two or more days when lodging is also authorized. The District will reimburse actual cost of meal expenses for meetings away from the District lasting only one day or portion thereof, and for travel days prior to or after authorized meetings to a maximum of \$75 per day. For reimbursement of actual expenses, meal receipts are required; alcoholic beverages costs shall not be reimbursed by the District.
- F. **Meals for Directors.** The District shall reimburse Directors for the **actual cost of meals** incurred while attending pre-approved meetings away from the District, and for travel prior to or after authorized meetings, to a maximum of \$75 per day. Pursuant to California State Law, Directors are not eligible for per diem meal allowances, and must submit receipts in

order to obtain reimbursement. Alcoholic beverages costs shall not be reimbursed. No receipts are required for tips paid with meals purchased.

G. **Payment of Mileage and Daily Allowances.** All reimbursements shall be processed through the District's payroll system. If the District's daily allowance exceeds that established by the Internal Revenue Service for the particular geographical area in which the conference is held, the difference will be reported as the employee's taxable compensation in accordance with Internal Revenue Service regulations.

H. **Miscellaneous.** Miscellaneous conference expenses such as cab fares, tips, business-related phone calls, internet access and parking fees shall be reimbursed by the District based upon the submittal of a Conference Expense Form. Receipts shall be obtained and submitted when reasonably possible. Expenses up to \$75, incurred by employees while attending one-day training sessions, meetings, or seminars (parking fees, bus fares, BART fares, meal expenses) shall be reimbursed through the District's payroll system or via petty cash.

I. **Reimbursement.**

Travel and Meetings – Request for Approval

This form shall be completed by employees before registering and making travel arrangements to attend a meeting or conference lasting one full day or more. The form shall be submitted to the employee's supervisor/manager for approval at least 30 days before the meeting/seminar/conference, and, upon approval, travel arrangements (transportation, lodging, etc.) shall be made based on the approved cost estimate.

Conference Expense Form

This form shall be completed by Directors and employees for reimbursement of all conference, seminar and/or meeting-related expenses, including travel, lodging and transportation. All expenses paid by the District shall be made on the claim form. This form should be submitted to the Administrative Assistant within two weeks following the conference, and must provide detailed information on the expenses associated with the conference, seminar or meeting. In addition, substantiating receipts for all expenses in excess of \$25.00 shall be included. The form must be signed by the individual submitting the claim, and, if an employees, the form must be approved by his/her supervisor. Reimbursement will be processed through the District's payroll system.

J. **Public Disclosure of Expense Reimbursements.** The "Accounting" copy of the Expense Form shall be forwarded to the Accounting Department for the purpose of maintaining reports necessary to comply with the Umberg Act. An annual report listing District expense reimbursements to Directors and employees will be provided to the Finance & Insurance Committee for review by February 28 of each year for the prior calendar year.

- K. **Reports.** Attendance at conferences, meetings, seminars and/or work sessions of two days or more shall be included in the Monthly Activity Reports.

Revised by A. Simion on 10/20/09 & 12/02/09  
Reviewed by Legal Counsel on 11/16/09  
Reviewed by Personnel Committee on 11/19/09 & 12/21/09  
Approved by Board on 01/05/10

Oro Loma Sanitary District  
**TRAVEL AND MEETINGS – REQUEST FOR APPROVAL**

<b>Employee:</b>	<b>ID No:</b>	<b>Position:</b>	<b>Department:</b>		
<b>Seminar/Conference Title:</b>					
<b>Presented By:</b>			<b>Location:</b>		
<b>Arrival Date/Time:</b>			<b>Departure Date/Time:</b>		
<b>ESTIMATED COSTS</b>					
	<b>Amount</b>	<b>Day(s)</b>	<b>IRS Rate</b>	<b>Miles</b>	<b>Total</b>
<b>Registration</b>					\$0.00
<b>Lodging</b>					\$0.00
<b>Meals</b>					\$0.00
<b>Fare (air, train, bus, cab, etc.)</b>					\$0.00
<b>Mileage (Personal Car)</b>			\$0.545		\$0.00
<b>Other (Explain)</b>					\$0.00
<b>TOTAL ESTIMATED EXPENSES</b>					<b>\$0.00</b>
<b>Special Requests:</b>					
<b>Employee Signature:</b>			<b>Date:</b>		
<b>Approved By:</b>			<b>Date:</b>		
<b>Remarks/Instructions:</b>					