

RESOLUTION NO. 2015-4

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE CALWA
RECREATION AND PARK DISTRICT ADOPTING AN EXPENSE
AND REIMBURSEMENT POLICY**

Whereas, the Calwa Recreation and Park District (“District”) takes its stewardship over the use of its limited public resources seriously; and

Whereas, public resources should only be used when there is substantial benefit to the District; and

Whereas, such benefits include:

1. The opportunity to discuss the community’s concerns with local, state and federal public officials;
2. Participating in a regional and state organizations whose activities affect the District;
3. Attending educational seminars designed to improve skill and information levels; and
4. Promoting public service and morale by recognizing such service; and

Whereas, an expense and reimbursement policy provides guidance to elected and appointed officials on the use and expenditures of the District’s resources, as well as the standards against which those expenditures will be measured;

Whereas, this policy supplements the definition of actual and necessary expenses for purposes of state laws relating to permissible uses of public resources;

Whereas, the District is in need of a written policy on reimbursement of expenses that satisfies the requirements of California Government Code sections 53232.2 and 53232.3.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Calwa Recreation and Park District as follows:

Section 1. The recitals set forth above are true and correct and are incorporated herein by reference.

Section 2. The Board hereby adopts of the “Expense and Reimbursement Policy” as set forth in Exhibit A and incorporated herein by reference.

Section 3. This resolution is effective upon adoption.

CERTIFICATION

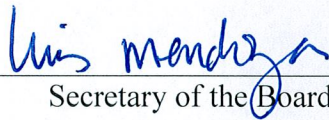
Adoption of the foregoing Resolution No. 2015-4 was adopted on July 16, 2015 by the following vote:

AYES: Chair Mary L. Rosales, Vice Chair Raul Guerra, Sandra Celedon and
Paul H. Garcia

NOES: None

ABSTENTIONS: None

ABSENCES: Felicia Salcido



Secretary of the Board of Directors

CALWA RECREATION & PARK DISTRICT EXPENSE AND REIMBURSEMENT POLICY

Purpose and Scope

To provide Directors and District employees with direction on the types of District-related expenditures that be made and the requirements that must be met for reimbursement.

POLICY

A. Authorized Expenditures

District expenses shall include, but not be limited to, the following: meeting stipends, transportation, lodging, meals, tips and registration/attendance fees for official functions.

District funds, equipment, supplies, and staff time shall only be used for authorized District business. Expenses incurred in connection with the following types of activities generally constitute authorized expenses of Directors and District employees that may be reimbursed, as long as the other requirements of this policy are met:

1. Communicating with representatives of regional, state and national government on District adopted policy provisions;
2. Attending educational seminars designed to improve a Director's or employee's skills and information levels;
3. Participating in regional, state and national organizations whose activities affect the Districts interests; including attendance at conferences of the California Special Districts Association (CSDA) and the California Association of Recreation and Park Districts (CARPD).
4. Recognizing service to the District (for example, thanking a longtime employee with a retirement gift or celebration of nominal value and cost);
5. Attending District events; including but not limited to, meetings of the Board, standing committees of the Board, or temporary committees of members of the Board.
6. Attendance at a meeting with members of the legislative, executive or judicial branch of the State or Federal governments when attendance is authorized by the Board.
7. Attendance at a meeting with leadership of any local agency when authorized by the Board to discuss District business.
8. Attendance at a meeting with Chair, Vice Chair or a committee, when authorized by the Board.

For purposes of this section, attendance includes:

- (a) Physical presence at the majority of the meeting, event, or occurrence listed above, unless presence for a lesser period is authorized by the Chair or by the Board or committee, respectively.
- (b) Lawful participation by teleconference in any other meeting listed in this policy.
- (c) Participation in an approved home study or online ethics course to meet the requirements of Government Code Sections §53234 – §53235.5.

B. Board Approval Required for Expenditures.

The following expenses also require prior Board approval:

- 1. International and out-of-state travel for Directors and District employees;
- 2. Expenses which exceed the limits established for Directors and District employees if the District establishes such limits (budgeted).

C. Personal Expenses Not Reimbursable.

Personal expenses are **not** reimbursable. 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 a Director(s), Manager(s), or Staff member(s) on agency-related business, as well as children or pet-related expenses;
- 4. Entertainment expenses, including theater, movies (either in-room or at the cinema), sporting events (including gym, massage and/or golf related expenses), or other cultural events;
- 5. Non-mileage personal automobile expenses, including repairs, traffic citations, insurance, commuting mileage, or gasoline;
- 6. Alcohol, laundry service, and personal telephone calls; and
- 7. Personal losses not related to the District's business incurred while on District business.

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

D. Reimbursement Requirements

To conserve District resources and keep expenses within community standards for public officials, expenditures should adhere to the following guidelines. In the event that expenses are incurred which exceed these guidelines, the cost borne or reimbursed by the District may be limited to the costs that fall within the guidelines.

Unless the Board or this policy establishes other permitted reimbursement rates for travel, meals, lodging and other actual and necessary expenses, the District will reimburse expenses at the U.S. General Services Administration (GSA) rate for travel, meals, lodging, and other actual and necessary expenses as established in Publication 463, or any successor publication.

1. Conferences/Education

Reimbursement of expenses of attendance at an authorized conference or organized educational activity shall include any registration, attendance, tuition, materials or other similar charge of the conference organizer or activity provider.

2. Transportation

The most economical mode and class of transportation reasonably consistent with scheduling needs and cargo space requirements should be used, using the most direct and time-efficient route. Government and group rates offered by a provider of transportation shall be used when available.

Automobile mileage is reimbursed at Internal Revenue Service rates presently in effect (see www.irs.gov). For 2015, the rate is 57.5 cents per mile. 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. The Internal Revenue Service mileage rates will not be paid in conjunction with rental vehicles; only receipted fuel expenses and the cost of the rental vehicle will be reimbursed.

Taxi or shuttle fares may be reimbursed, including 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.

3. 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.

Directors and District employees must request government rates when available. Lodging rates that are equal to or less than government rates are presumed to be

reasonable and hence reimbursable for purposes of this policy. In the event that government rates are not available at a given time or in a given area, lodging rates equal to or less than the rate shown on the GSA schedule for the city/state or area of travel will be used (see www.gsa.gov). Lodging rates that do not exceed this amount per night are presumed reasonable and hence reimbursable. Other rates must be approved by the Board.

4. **Meals**

The maximum daily amount reimbursable for local meals including beverages and tips will be based on the GSA schedule for the current year¹. In certain high cost cities the maximum daily amount reimbursable for meals including beverages and tips is \$71.00². Such amounts will be annually adjusted to reflect changes in the GSA schedule for the current year. The District may not pay for tips greater than 18%.

5. **Telephone/Fax/Cellular**

Directors and District employees will be reimbursed for actual telephone, cellular, and fax expenses incurred on District business. Telephone and cellular bills must identify which calls were made on District business.

6. **Internet**

Directors and District employees will be reimbursed for Internet access connection and/or usage fees away from home, if Internet access is necessary for District-related business. Reimbursement will not exceed the actual amount charged by the out-of-town accommodation.

7. **Airport Parking**

Long-term airport parking must be used for travel exceeding 24-hours.

E. Cash Advance / Per Diem.

Staff members traveling without a District credit card may receive a cash advance based on the per diem rates published by the GSA. Advances will be given to each employee one business day prior to the date of departure. Each employee is required to sign the Cash Advance Form upon receiving the advance. Upon return, receipts and cash must be submitted totaling the amount of the advance.

F. Expense Report Content and Submission Deadline.

All cash advance expenditures and expense reimbursement requests must be submitted on an expense report form provided by the District. Expense reports must document that the expense in question met the requirements of this policy. For example, if the meeting is with a legislator, the Director should explain whose meals were purchased and the nature of the meeting.

¹ Example: U.S. General Services Administration, Fresno, California, \$61.00 per day which includes gratuity (for 2009).

² U.S. General Services Administration, Los Angeles, California, \$71 per day which includes gratuity.

Directors and District employees must submit their expense reports within thirty (30) days of an expense being incurred, accompanied by receipts documenting the 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 denied for reimbursement.

G. Audits of Expense Reports.

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

H. Compliance with Laws.

Directors should keep in mind that some expenditures may be subject to reporting under the Political Reform Act and other laws. All District expenditures are public records subject to disclosure under the Public Records Act and other laws.

I. Authorized Employees.

The Board may determine if the activities of any staff person is authorized and subject to this policy and therefore subject to reimbursement.

J. Violation of This Policy.

In compliance with AB1234 (Government Code Section §53232), the following are the causes of action that may be pursued for violation of this policy:

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 District reporting the expenses as income to the Director to state and federal tax authorities, 4) civil penalties of up to \$1,000 per day and three times the value of the resources used, and 5) prosecution for misuse of public resources.

EFFECTIVE REVISION DATE: July 16, 2015

Adopted by the Calwa Recreation & Park District Board of Directors:

Date: Apr 29, 15

Attest: [Signature]
Chair, Board of Directors

Attest: [Signature]
Secretary to the Board of Directors