

## Policy 4031 Expenditure Reimbursement and Use of Public Resources (All Employees)

### 4031.1 Purpose

The purpose of this policy is to ensure that District funds and resources are used only for authorized District business and that employees and Directors are reimbursed only for actual and necessary expenses incurred in the performance of official duties which benefit the District.

This policy is intended to comply with applicable provisions of California law governing the use of public resources and reimbursement of expenses, including but not limited to Government Code [§8314](#), [§53232.2](#), [§53232.3](#), and Water Code [§30507](#).

### 4031.2 Use of Public Resources

District funds, equipment, supplies, facilities, staff time, and other public resources shall be used only for authorized District purposes. All travel expenses shall be managed to conserve District resources and maintain public trust.

Transportation: The most economical and practical transportation option shall be used. Transportation options, in order of preference, are as follows:

- *District-Owned Vehicles*. When travel is within reasonable driving distance, a District-owned vehicle shall be used unless prior authorization is obtained from the General Manager.
- *Rental Vehicles*. When a District vehicle is unavailable or impractical due to overnight travel, a rental vehicle is the preferred alternative to using a personal vehicle. Vehicle class shall be economy or compact unless a larger vehicle is justified by the number of travelers or cargo requirements.
- *Personal Vehicles*. If a personal vehicle is used, mileage will be reimbursed at the current IRS standard mileage rate (see [www.irs.gov](http://www.irs.gov)), which accounts for fuel, insurance, maintenance, and other operating costs.
- *Taxis, Shuttles, and Ride-Sharing*. Fares may be reimbursed, including a gratuity of up to 20% per fare, when such transportation is necessary.
- *Air Travel*. Airfare shall be economy class; business and first-class travel are not reimbursable. Travelers are encouraged to book as early as practicable and to select the least expensive option that accommodates reasonable flight times and itineraries.

Meals: Meal reimbursements shall be based on actual costs, not per diem, unless otherwise authorized. Meal reimbursements shall not exceed the rates established under Government Code Section 53232.2, which references IRS Publication 463. Alcohol is not reimbursable under any circumstances. If meals are provided as part of a conference or event registration, they shall not be additionally reimbursed.

Telephone, Cellular, and Internet: These expenses are generally not reimbursable while on District business. Exceptions require prior authorization from the General Manager and shall be limited to reasonable and necessary costs directly related to District business.

Lodging: Lodging will be reimbursed when travel on official District business reasonably requires an overnight stay. For conference-related travel, lodging shall not exceed the group rate published by the conference sponsor. If no group rate is available, lodging shall be at a standard commercial rate consistent with the travel location and reflective of public agency standards; luxury accommodations are not reimbursable.

Non-Reimbursable Expenses: Use of public resources for personal, political, or non-District purposes is prohibited in accordance with Government Code §8314. Non-reimbursable expenses include but are not limited to: alcohol; personal entertainment; expenses for family members, pets, or other non-District personnel accompanying the traveler or related expenses due to the travel; non-mileage personal vehicle expenses; personal losses incurred while on District business; fines or penalties; travel insurance; and political or charitable contributions or events.

#### **4031.3 Reimbursement of Expenses**

Employees and Directors may be reimbursed for actual and necessary expenses incurred in the performance of official District duties, including travel, lodging, registration, and meals associated with authorized meetings, training, or conferences.

Reimbursements shall comply with Government Code §53232 and be consistent with the District's administrative procedures for employee expense reimbursement. The General Manager will review and approve employee reimbursement requests. Reimbursement requests of the General Manager will be reviewed and approved by the Board of Directors through a monthly check register review.

#### **4031.4 Cash Advance**

When necessary, an employee or official may request a cash advance to cover anticipated expenses incurred while traveling or conducting business on behalf of the District. Requests shall be submitted to the General Manager at least ten (10) business days prior to the anticipated need and must include the following information: (1) the purpose of the expenditure(s); (2) the benefit to District residents; (3) the anticipated amount, including estimated costs for lodging, meals, and transportation; and (4) the dates of the expenditure(s). Any unused portion of a cash advance must be returned to the District treasury within five (5) business days of the employee's or official's return, accompanied by a completed expense report and receipts documenting all expenditures in accordance with this policy.

#### **4031.5 Credit Card Use**

The District issues credit cards to select employees. Where feasible, employees and Directors are encouraged to coordinate with these employees to use District credit cards for travel expenses rather than seeking personal reimbursement. Receipts for all credit card charges shall be submitted in accordance with standard District credit card expense reporting procedures. District credit cards shall only be used for official District business consistent with this policy. Use of a District credit card for personal expenses is prohibited, even if the cardholder subsequently reimburses the District.

#### **4031.6 Documentation**

Requests for reimbursement shall be submitted within thirty days of the expense being incurred and shall include appropriate documentation, such as receipts or other verification of the expense.

Expenses that are not adequately documented or that are not consistent with this policy or applicable law may be denied.

#### **4031.7 Reporting**

Officials attending conferences, meetings, or training at District expense shall provide a brief report to the Board regarding the benefit of the activity to the District.

#### **4031.8 Compliance with Law**

All expenditures of District funds are public records and subject to disclosure under the California Public Records Act (Government Code [§7920](#) et seq.).

Some expenditures may also be subject to reporting requirements under the Political Reform Act (Government Code [§81000](#) et seq.).

#### **4031.9 Violations**

Misuse of public resources or falsification of expense claims may result in denial of reimbursement, repayment to the District, disciplinary action, and any other remedies provided by law, including penalties under Government Code [§8314](#).

*(Adopted 7/25/2006, Revised 4/30/2013, Revised 03/31/2026)*