Article 110 Payment of Expenses Incurred on District Business

Sec. 110.1 General. Whenever employees are attending conferences, seminars, meetings or functions which are of interest or benefit to the District, the expenses incurred by reason of attendance shall be reimbursed by the District in accordance with provisions set forth in this Article.

Sec. 110.2 Authorized Expense Reimbursement for Employees. Expenses allowed while on District business shall include, but not be necessarily limited to: lodging, meals, telephone, reproduction, stenographic, transportation (taxi, shuttle, rental car, air fare), tips and disbursements (fees, permits). No reimbursements shall be made for expenses incurred on behalf of spouses, companions or for personal needs. No reimbursement shall be made for alcoholic beverages. Reimbursable travel expenses shall not exceed the lesser of mileage at the approved rate or the cost of air transportation including ground transportation, and related costs.

Sec. 110.3 Evening Meal Allowance. If an employee should be required by his or her supervisor to work past 6:00 p.m., the District shall provide the evening meal (excluding alcoholic beverages). No employee shall be permitted to consume any alcoholic beverages if they will be returning to the work site after their meal.

Sec. 110.4 Travel Advance. Travel advance equal to the estimated expenditures chargeable to the District on the trip may be made if requested by any employee making the trip. A written detailed estimate of the amount needed shall be submitted and approved by the General Manager prior to such advance being made.

Sec. 110.5 Expense Reimbursement Procedures. No later than ninety (90) calendar days from the date of expenditure, employees shall submit a detailed statement for reimbursement to which shall be attached paid receipts or other proof of expenses. The statement shall include the purpose of the meeting, those in attendance and shall indicate the travel advance, if any, and the net amount due or the amount to be refunded to the District. Statements submitted by employees shall be reviewed by the General Manager or his designee for compliance with this Article.

Sec. 110.6 Reimbursement for Use of Personal Vehicle. Reimbursement for the use of a personal vehicle by an employee shall be limited to those employees authorized under Section 5.12 of this Code. Reimbursement for use of personal vehicles shall be limited to the mileage rate recognized annually by the Internal Revenue Service.

Per Ordinance No. 2005-15 Adopted 12/19/05 [Article 110]

Sec. 110.7 Board Member Compensation. Members of the District Board of Directors are entitled to receive compensation in the form of a per diem for attendance at each meeting of the Board of Directors, committee of the Board of Directors, and Board approved conferences and events listed below, which constitute occasions that require the performance of official duties, as set forth in this policy.

Article 110 Payment of Expenses Incurred on District Business (Cont'd.)

Per diem for attendance at each meeting of the Board of Directors, meeting of a committee of the Board of Directors, and Board approved conferences and events shall be $100 per day. Per diem compensation for directors' attendance at conferences or meetings other than meetings of the Board of Directors or those listed below, shall be $50 for a session lasting four (4) hours or less, including required travel time, and $100 for a session lasting longer than four (4) hours. Receipt of per diem compensation for attendance at conferences and meetings other than meetings of the Board of Directors and meetings of committees of the Board of Directors and conferences and events listed below must be approved by the Board of Directors.

Within the limits of the adopted budget and any attendance limits approved by the Board, Directors' attendance at the following in-state conferences and events shall be deemed authorized and shall not require separate advance approval by the Board of Directors:

- Urban Water Institute conference (one Director in total per fiscal year);
- Association of California Water Agencies (ACWA) Spring and/or Fall Conferences (three Directors in total per fiscal year);
- ACWA Region 10 and other Southern California regional programs relevant to District business (two Directors in total per fiscal year);
- Other applicable water or wastewater industry events following staff review of the event's subject matter, benefit, and cost (one Director in total per fiscal year);
- and political, cultural, or community events that have been identified on a case-by-case basis as having a clear connection to District business, legislative interests, or community relations (two Directors in total per fiscal year).

Attendance and compensation under this Section shall remain subject to District policy, relevance to District business, scheduling, available appropriations, and required AB 1234 reporting. Attendance at an out-of-state conference or event requires advance approval by the Board of Directors.

Per diem compensation shall not exceed payment for more than ten (10) meetings in any calendar month.

Per Ordinance No. 2026-15 Adopted 09/08/2026 [Article 110.7]

Sec. 110.8 Directors' Benefits. In addition to those benefits provided by law, each member of the Board of Directors shall have the option of purchasing insurance coverage. Directors leaving office shall have the option, subject to the eligibility provisions of the District's insurance providers, to continue purchasing insurance coverage. Any cost for the insurance coverage selected shall be paid by the Board member. Such insurance coverage available to members of the Board is:

- Medical Insurance – same coverage as provided full time regular employees.

- Dental Insurance – same coverage as provided full time regular employees.

- Life/Accidental Death and Dismemberment Insurance – Maximum coverage is $10,000 with the amount of insurance reduced per the Age Discrimination in Employment Act (ADEA), which provides for a reduction in benefits on a cost equivalent basis.

Sec. 110.9 Reimbursement for Expenses Incurred by Directors on District Business

(a) General. Whenever Directors are attending conferences, seminars, meetings or functions which are approved by the Board of Directors and District policy for compensation of per diem, the expenses incurred by reason of attendance shall be reimbursed by the District in accordance with the provisions set forth in this Article.

(b) Authorized Expense Reimbursement for Directors. Expenses allowed while on District business shall include, but not necessarily be limited to: lodging, meals, telephone, reproduction, stenographic, transportation (taxi, shuttle, rental car, air fare), tips and disbursements (fees, permits). No reimbursement shall be made for expenses incurred on behalf of spouses, companions, or for personal needs. No reimbursement shall be made for alcoholic beverages. Reimbursable travel expenses shall not exceed the lesser of mileage at a rate recognized by the Internal Revenue Service, and air or ground transportation at competitive rates for coach service.

(c) Lodging Expense. Lodging expense for attending a conference or organized educational activity shall not exceed the maximum group rate published by the conference or activity sponsor. If the group rate is not available, reimbursement shall be for a comparable lodging, so long as it is consistent with the District's policy. Directors shall use Government and group rates offered by a provider of transportation or lodging services, when available.

If expenses fall outside of the reimbursement policy, they must be approved by the Board of Directors at an agendized meeting, before the expense is incurred.

(d) Travel Advance. Travel advance equal to the estimated expenditures chargeable to the District on the trip may be made if requested by a Director making the trip. A written detailed estimate of the amount needed shall be submitted and approved by the Board of Directors, prior to such advance being made.

(e) Expense Reimbursement Procedures. No later than sixty (60) calendar days from the date of expenditure, Directors shall submit a detailed expense report form in a form approved by the Board of Directors for reimbursement, to which shall be attached paid receipts, or other proof of expenses. The report shall

include the purpose of the meeting, those in attendance, and shall indicate the travel advance, if any, and the net amount due, or the amount to be refunded to the District. Statement submitted by the Directors shall be approved by the Board of Directors, prior to payment.