

**POLICIES FOR ETHICAL CONDUCT**  
**REGARDING BOARD OF DIRECTORS COMPENSATION AND EXPENSES**

It is the policy of the Walnut Valley Water District ("District") that Board Members maintain the highest ethical standards of honesty and integrity. To assist Directors in meeting these standards there need to be clear policies guiding the Board with respect to compensation and expenses. These policies set forth the basic ethical standards for the members of the Board of Directors.

**I. COMPENSATION FOR ATTENDANCE AT CONFERENCES, MEETINGS, SEMINARS, AND OTHER EVENTS**

**A. General Principles**

1. Board members will be compensated at the daily rate (i.e., *per diem*) determined by the Board consistent with applicable law for attendance at meetings of the Board, including Board committee meetings (including teleconference or video conference meetings), and for each day's service to the District, including travel time to and from conferences, meetings, seminars or other events, as set forth in these policies.
2. In addition to compensation for attendance, Directors will receive reimbursement for reasonable meals, lodging, and travel expenses incurred in attending Board approved activities in accordance with this policy.

**B. Substantive Requirements**

1. In order for a Board member to be paid a lawfully established *per diem* for attendance at a conference, organized educational activity, meeting, seminar, or other event, including, but not limited to, a teleconference, video conference or webinar, or for reasonable and necessary travel time to and from, it must be:
  - a. A "meeting" as defined in subdivision (a) of Government Code Section 54952.2 of the Brown Act, which currently reads:

"meeting" means any congregation of a majority of the members of a legislative body at the same time and location, including teleconference location as permitted by Section 54953, to hear, discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the legislative body." or
  - b. A committee meeting or other Board approved meeting, conference, organized educational activity, seminar, or other event, including, but not limited to, a teleconference, video conference or webinar, related to or informing the Board member on matters within the jurisdiction of the statutory powers of the District, provided that the program or subject matter deals with substantive issues of importance to the District; and such other activities, seminars or other events that deal with substantive issues of importance to the District that are approved by the General Manager as specified in Exhibit "C".
2. For purposes of this policy, reasonable and necessary travel time, including overnight accommodations, shall include one day prior to and/or after a conference, meeting, seminar or other event provided:

- a. The conference, organized educational activity, meeting, seminar, or other event is held more than 50 miles from the District Office, or
  - b. Upon General Manager review, circumstances for attendance warrant an overnight stay either the evening prior to and/or following conclusion of the event.
3. Deviation, including full or partial cancellation, from Board approved attendance is subject to Personnel Committee review and the provisions set forth in Section I.B.2 of this policy. Following Committee review, should the matter be referred to the Board and the Board subsequently determines that prior authorization for attendance and/or payment of expenses be modified or rescinded, then those costs incurred by the District on behalf of the Director may be required to be repaid in accordance with the Board's decision.

4. Seven-Day Monthly Limit

Water Code Section 20202 permits compensation for attendance, i.e., per diem, for up to a total of ten (10) days in any calendar month. However, by Resolution No. 01-13-592 and Ordinance No. 01-13-593, the Board of Directors adopted a 7-day limit on per diem per calendar month—capped at \$150 per approved, compensable meeting.

- C. Procedural Requirement

1. Written Compensation Request Required

Compensation for attendance at, and travel time to and from, conferences, organized educational activity, meetings, seminars or other approved events, i.e., teleconferences, will be paid only if the Board member submits a request for payment using the required District "Director Expense Form" (Exhibit A), and provides the substantiation required by the District to ensure compliance with the Internal Revenue Service (IRS) Accountable Plan, as referenced in Exhibit B. In the event a Board member is not provided with a receipt or invoice from a vendor, or loses the receipt or invoice relating to such expenses, the Board member shall complete and submit to District staff the "Missing Receipt Affidavit Form," as set forth in Exhibit F. Any reimbursement in excess of substantiated expenses must be refunded.

2. Board Approval

The required Board approval may be given either before or by ratification after the attendance and travel; provided that any ratification must be for expenses incurred in accordance with these Policies.

3. Disclosure of Compensation

A copy of each Director's completed "Director Expense Form" shall, when submitted for payment of per diem or reimbursement of expenses, be presented to the Board of Directors at their next regular meeting for approval and, upon request, will be made available to the public.

## II. REIMBURSEMENT TO DIRECTORS FOR EXPENSES

### A. General Principles

1. Each member of the Board of Directors is encouraged to participate in those outside activities and organizations that in the judgment of the Board furthers the interests of the District.
2. Expenses incurred by Directors in connection with those activities set forth in the Guidelines for Board Compensated Meetings and Activities (Exhibit C) are reimbursable as noted when authorized in advance or subsequently ratified by the Board, subject to the following:
  - a. If Board ratification (after-the-fact approval) is necessary, then all initial costs for registration, travel, and attendance incurred in accordance with these Policies must be borne by the Director and use of a District-issued credit card for payment of any related expenses in advance of such approval is prohibited.
  - b. Upon Board ratification, the Director must submit a reimbursement request in accordance with Section I, C, 1 of this policy.
3. This policy is intended to result in no personal gain or loss to a Director.
  - a. All expenses must be reasonable and necessary, and Directors are encouraged to exercise prudence in all expenditures.
  - b. Reimbursement will be made only for actual disbursements and expenses that qualify as reimbursable expenses.
  - c. Expenses that are improper or otherwise not properly accounted for, or not consistent with the prohibition against gifts of public funds set forth in the California Constitution, will not be reimbursed or accepted by the District.
  - d. Where such improper expenses have been paid by the District, they will be promptly refunded to the District or deducted from monies otherwise due a Director in accordance with the Treasury "Safe Harbor" 120-day provision for an IRS Accountable Plan (Exhibit B).

### B. Substantive Requirements

#### 1. Transportation Expenses

Directors will be reimbursed for expenses incurred in traveling to and from Board authorized conferences, organized educational activity, meetings, seminars, and other events attended on behalf of the District in their capacity as Directors, subject to Section 2 below and the provisions of this policy.

Mileage reimbursement will be limited to attendance at those events held outside the District's service area.

Google Maps, Map Quest or another comparable website that accurately provides distance information will be used to verify mileage from the District to the location

of an event for which a request for mileage reimbursement is requested, with a 5-mile deviation being allowed in consideration of those instances when a given route might deviate from the norm due to traffic congestion, road construction, etc. If the deviation is greater than 5 miles, staff will verify the reason with the Director and note the explanation on the expense form.

## 2. Mode of Travel

- a. Directors must use the most economical mode and class of transportation reasonably consistent with scheduling needs and space requirements and the most direct and time-efficient route.
  - i. When an extension in travel beyond the time required for District business results in increased costs to the District, the Director shall be responsible for the increased costs and any other related expenses.
  - ii. Upon approval of the General Manager, exceptions to the above requirements may be made for extenuating circumstances, such as, delayed or canceled flights, inclement weather, medical necessity, or personal hardship.
- b. Directors are encouraged to discuss their travel needs as early as possible with District staff, who may make all final travel arrangements in accordance with the following:
  - i. Authorized travel expenses include round-trip airfare where necessary, actual reasonable expenses for ground transportation to and from airports, hotels, off-site meetings, restaurants, and automobile expense. Where possible, government or group rates should be used.
- c. Automobile Expenses
  - i. Car Rental – Directors shall be reimbursed for the cost of a rental car in the conduct of District business provided all JPIA driver eligibility, insurance, and program requirements have been complied with (Exhibit D).
  - ii. Use of privately-owned vehicles – Directors shall be reimbursed for use of privately-owned vehicles in the conduct of District business at the maximum allowable per mile rate established from time-to-time by the IRS, and subject to the provisions of this policy and provided all JPIA requirements have been complied with (Exhibit D).
  - iii. Taxis and/or RideSharing – Directors are encouraged to use taxis and/or ridesharing services, such as Uber or Lyft, where feasible in order to reduce expenses and avoid parking fees. Such expenses are reimbursable and Directors shall present receipts to substantiate those expenses, as required under these Guidelines.
  - iv. Use of District Vehicles – Directors shall not drive a District vehicle.

## 3. Meal Expense

Directors shall be reimbursed for the reasonable cost of meals, including tips, in conjunction with approved conferences, organized educational activity, meetings, seminars, and other events, and in the course of travel to and from subject to the following:

- a. Reimbursement must be in accordance with the criteria set forth in the District's Meal Expense Reimbursement Schedule/Guidelines, attached hereto as Exhibit E.
- b. Expenses incurred by or for a spouse, family member, or guest of a Director in connection with the Director's service or travel will not be allowed or reimbursed.

#### 4. Overnight Accommodations

- a. Where reasonably possible, overnight accommodations shall be obtained in close proximity to the conference, seminar, or meeting site and at group rates published for such activity by the sponsor, if available. Directors shall strive to confirm their attendance at conferences early in the process to provide District staff with sufficient time to book accommodations to take advantage of early reservation discounts.
- b. No reimbursement shall be made for overnight accommodations for attendance at conferences, meetings, seminars, and other events held within 50 miles of the District office, unless such reimbursement is approved in advance by the Board.

#### 5. Parking

- a. Airport Parking – Long-term parking is encouraged for travel exceeding 24 hours, subject to time constraints, safety concerns, and inclement weather.
- b. Hotel/Other Parking – Self-parking is encouraged, subject to time constraints, safety concerns, and inclement weather.

#### 6. Communication Expenses

Telephone, facsimile, Internet, overnight, and/or courier expenses incurred in connection with approved District business will be reimbursed in accordance with this policy.

### C. Procedural Requirements

#### 1. Requests for Reimbursement

- a. Upon incurring authorized expenses, Directors may submit a request for reimbursement. All requests for reimbursement shall be submitted, using the District's Director Expense Form, by the first Friday of the month following the month in which the expenses were incurred and shall include substantiation required by Exhibit B, or the Missing Receipt Affidavit Form (Exhibit F).

- b. Rather than reimbursing a Director for expenses after they have been incurred, the District may pay such expenses directly, so long as such payments are made in accordance with this policy.

## 2. Use of District Credit Card

The District may authorize the issuance of a credit card in the Director's name to be used solely for purposes of paying for approved travel and related expenses permitted pursuant to this policy or for security purposes to verify travel-related information.

- a. District issued credit cards shall remain in the District vault until such time as needed. A Director may check out his/her credit card for District-approved business, travel, or other related expense a maximum of two business days (48 hours) in advance of scheduled use and should return the credit card to the District for safekeeping within two business days (48 hours) following the approved business use.
- b. Exceptions to this requirement may be authorized by the General Manager or designee.

## 3. Director Reports to Governing Board

At the District governing body meeting in the month following the conference, organized educational activity, meeting, seminar, or other event, including, but not limited to, a teleconference, video conference or webinar, attended at District expense, the Director attending shall provide a brief written, oral, or joint report on attendance and the subject matter. If multiple Directors attend the same function, a joint report may be made.

## 4. District Records of Expense Reimbursements

To implement the reporting requirements of Government Code Section 53065.5, the District shall disclose at least annually in a public record all reimbursements paid by the District to each Director for each individual charge of \$100 or more.

### III. GOVERNING BOARD REVIEW

- A. The Personnel Committee shall, on an annual basis in the fourth quarter of each calendar year, review the following:
  - 1. Exhibit A - Director Expense Form
  - 2. Exhibit B - IRS Accountable Plan
  - 3. Exhibit C - Guidelines for Board Compensated Activities
  - 4. Exhibit D - JPIA Coverage Guidelines
  - 5. Exhibit E - Meal Expense Reimbursement Schedule/Guidelines
  - 6. Exhibit F - Missing Receipt Affidavit Form
- B. This policy in its entirety shall be reviewed by the Board of Directors on an annual basis.

# DIRECTOR EXPENSE FORM



NAME: Director Name

DATE: Month and Year

No	Date	Title of Meeting / Description	Per Diem Request	Mileage (assumed as round trip unless noted)			
				From Location	To Location	Miles	Miles \$
1			<input type="checkbox"/>				\$ -
2			<input type="checkbox"/>				\$ -
3			<input type="checkbox"/>				\$ -
4			<input type="checkbox"/>				\$ -
5			<input type="checkbox"/>				\$ -
6			<input type="checkbox"/>				\$ -
7			<input type="checkbox"/>				\$ -
8			<input type="checkbox"/>				\$ -
9			<input type="checkbox"/>				\$ -
10			<input type="checkbox"/>				\$ -
11			<input type="checkbox"/>				\$ -
12			<input type="checkbox"/>				\$ -
13			<input type="checkbox"/>				\$ -
Total Number of Miles: 0 X \$0.625							\$ -
Total Reimbursable Expenses							\$ -
Total Meeting Compensation 0 X \$150.00 per day							\$ -
TOTAL							\$ -

I certify the above is correct and accurate to the best of my knowledge

Signature \_\_\_\_\_

Date \_\_\_\_\_

\* Mileage is reimbursed at IRS Standard Business Mileage Rate \$0.625

\*\*Directors are eligible for seven meeting days per month at \$150 per day.

## **INTERNAL REVENUE SERVICE ACCOUNTABLE PLAN**

### **General Rules for “Expense Reimbursement” Plans**

The primary question regarding an employee reimbursement is whether the payment constitutes additional cash compensation that should be taxed as ordinary salary or wages, or whether it qualifies as a business-related “expense reimbursement” that can be excluded from reportable income.

Under IRS Code, Section 62(c), an arrangement is treated as an “expense reimbursement” if it requires the employee to:

- (a) Substantiate the reimbursement, and
- (b) Refund any reimbursement in excess of substantiated expenses.

This means that to qualify, a “reimbursement arrangement” must comply with both of the above Code provisions.

If all of the above rules and regulations are met, amounts paid are treated as paid under an “accountable expense reimbursement plan” (See below).

### **Accountable Expense Reimbursement Plans**

Governmental employees often receive reimbursements for a variety of business expenses, including automobile expenses (where employees use their own autos for government business) other travel costs, hotel and motel costs, meals and entertainment, etc. In such cases, the employee may receive reimbursement for actual costs incurred, a per diem allowance (e.g., a flat rate per day), or a monthly allowance or advance. If the expense reimbursements or allowances are not made in accordance with the IRS rules below, they may be considered “wages” subject to payroll tax withholding.

In order to qualify as an “accountable” plan, the reimbursement must meet the following two requirements:

#### **1. Substantiation Requirement (Per Regulation 1.274-5T):**

The governmental agency must require the employee to substantiate expenses incurred. That is, the employee should submit the following for each business related expense:

- a. The **amount** of the expenditure.
- b. The **time** and **place** of travel or entertainment.
- c. The **business purpose** of the expenditure.
- d. The **business relationship** to the person entertained, and the individuals’ names.



## **Accountable Expense Reimbursement Plans (continued)**

The following **documentation** should be attached to each expense report (per Regulation 1.274-5 (c)(2)(iii):

- a. Receipts, paid bills, etc. for any lodging (hotel bills, etc.) regardless of amount, and
- b. Receipts for any “nonlodging” travel or entertainment expenditure of \$75.00 or more. (See Regulation 1.274-5(c)(2)(iii)(A)(2), IRS Notice 95-50 and Letter Ruling 200343025).

Under these rules, generally, business expenses should be “substantiated” within 60 days after the expense is paid or incurred.

Observation: Because travel and entertainment expenses of government officials and employees can have a very high “political profile,” it may be prudent to require documentation on all travel and entertainment expenditures, regardless of amount.

### **2. Requirement to Return Unsubstantiated Advances:**

The employee must be required to return to the governmental agency any amount in excess of substantiated expense within a “reasonable period of time.” A reasonable period of time depends on the facts and circumstances. Under the regulations, the Treasury has established a “**safe harbor**” for returning unsubstantiated advances, i.e., the excess must be returned within 120 days after the expense is paid or incurred. Also, in the case of allowances or advances, the expense must be incurred (to come under the safe harbor) no later than 30 days after the allowance or advance is paid to the employee. (Code Sec. 62(c); Reg. 1.62-2(c)(2)(i); Reg. 1.62-2(d)(i); Reg. 1.62-2(e); Reg. 1.62-2(f)).

To the extent amounts are not paid under an “accountable plan” they constitute “wages” and are subject to income and payroll tax withholding when paid. If the government agency established an “accountable plan” but the employee did not substantiate the expenses or return advances within a reasonable period, only the amounts not substantiated or not returned, however, will constitute “wages.”

**Walnut Valley Water District**  
**Guidelines for Board Compensated Meetings and Activities**

**General Guidelines as set forth in California's Open Meeting Law: The Brown Act, Government Code Section 54950 et. seq., and the District's Policy Guidelines for Ethical Conduct Regarding Board of Directors Compensation and Ethics (Section I.B.1): "A committee meeting or other Board approved meeting, conference, organized educational activity, seminar, or other event, i.e. teleconference, related to or informing the Board member on matters within the jurisdiction of the statutory powers of the District provided that the program or subject matter deals with the substantive issues of importance to the District." For meetings/events not listed below, the General Manager may also approve payment of per diem and/or expenses for 'meetings' in accordance with the provisions stated in The Brown Act, Government Code Section 54950 et. seq., and the District's Policy Guidelines for Ethical Conduct Regarding Board of Directors Compensation and Expenses.**

Organization/Affiliation	Meeting, Event, or Function	Per Diem and Expenses	Expenses Only
Walnut Valley Water District	<ul style="list-style-type: none"> <li>• All meetings and functions sponsored or conducted by the District</li> <li>• All Board-approved chair, member, and alternate committee and liaison assignments (Joint Water Line Commission, Puente Basin Water Agency, Spadra Basin Groundwater Sustainability Agency, TVMWD Committee and Board meetings, ACWA, ACWA/JPIA) as provided</li> <li>• Trips for District related business</li> <li>• New Director attendance at all committee meetings during first year in office.</li> <li>• Director meetings with General Manager regarding substantive issues of importance to the District, at the General Manager's discretion</li> <li>• One per diem per month for Board President (and/or alternate in President's absence) to conduct District business.</li> </ul>	X	
Three Valleys Municipal Water District	All relevant meetings and functions sponsored or conducted by this organization, other than TVMWD Committee and Board meetings attended by WVWD liasons as appointed by the WVWD president.	X	
Other Water-Related Entities (MWD, Puente Basin Watermaster, WEF, etc.)	All relevant meetings, functions, and tours, sponsored or conducted by those entities	X	
Cities and unincorporated areas served by the District (Includes Walnut, Diamond Bar, Industry, Pomona, Rowland Heights, and West Covina)	All relevant meetings and functions sponsored or conducted by these cities dealing with substantive issues of importance to the District.	X	
Los Angeles County Local Agency Formation Commission Fourth District Consolidated Oversight Board	All relevant meetings and functions sponsored or conducted by this organization.	X	
Association of California Water Agencies (ACWA) and ACWA/Joint Powers Insurance Authority	Committee meetings, educational functions, and ACWA and ACWA/JPIA sponsored seminars and conferences	X	
American Water Works Association (AWWA)	Committee meetings, educational functions, and AWWA-sponsored seminars and conferences	X	
California Special Districts' Association and Special Districts Institute	All relevant meetings, educational functions and CSDA-sponsored seminars and conferences	X	
Urban Water Institute	All relevant meetings and functions sponsored or conducted by this organization	X	
San Gabriel Valley Water Association	All relevant meetings and functions sponsored or conducted by this organization	X	
Regional Chamber of Commerce, San Gabriel Valley	All relevant meetings and functions sponsored or conducted by this organization dealing with substantive issues of importance to the District, i.e., Installation Programs, Governmental Affairs Committee meetings, quarterly business meetings, and meetings at which water-related presentations are made.	X	
Regional Chamber of Commerce, San Gabriel Valley	Mixers and other events sponsored by these organizations that are attended on a social basis.		X
Other Community Organizations within District Boundaries	All relevant meetings and functions sponsored or conducted by community organizations within District boundaries at which water-related presentations are made.	X	

Other Community and Governance Affiliations	All relevant meetings and functions sponsored or conducted by community and governance organizations dealing with substantive issues of importance to the District		X
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Adopted: 2/21/06   Amended: 6/20/06, 1/16/07, 2/13/08, 3/17/09, 11/18/13   Reviewed: 11/20/06, 11/15/10, 2/22/11,11/19/12, 11/16/15, 10/15/18

**JPIA COVERAGE GUIDELINES  
FOR DIRECTORS DRIVING WHILE ON DISTRICT BUSINESS**

**Exhibit "D"**

**JPIA Coverage**

If the Accident is the Fault of the District Director:		
Driving Own Personal Vehicle		Driving a Rented Vehicle
Generally, for business use of a personal automobile, the insurance follows the vehicle; therefore, the Director's personal automobile insurance is primary and the JPIA coverage is secondary. The Director is also covered by the District's workers' compensation insurance.		Since JPIA has requested that the vehicle be rented in the Director's name, the Director's own auto liability insurance will serve as the primary coverage for all costs associated with the accident, including injuries to any of the passengers. The JPIA coverage will serve as excess coverage in the event the amount of the accident exceeds the Director's personal liability coverage.
If the Accident is NOT the Fault of the District Director:		
Driving Own Personal Vehicle		Driving a Rented Vehicle
The Director's insurance carrier is the primary agency for seeking payment of expenses from the responsible party's insurance. If the responsible party is an uninsured motorist, the Director is covered by the District's workers' compensation insurance. <b>There is no medical, uninsured motorist, or other coverage provided by the JPIA for any non-employee passengers in the vehicle.</b>		Since JPIA has requested that the vehicle be rented in the Director's name, the Director's auto insurance carrier will serve as the primary company responsible for seeking expenses from the responsible party's insurance. If the responsible party is an uninsured motorist, the Director is covered by the District's workers' compensation coverage. <b>There is no medical, uninsured motorist, or other coverage provided by the JPIA for any non-employee passengers in the vehicle.</b>

**JPIA/District Requirements**

JPIA/District Requirements		
Driving Own Personal Vehicle		Driving a Rented Vehicle
Prior to using his/her personal vehicle, the Director is required to provide the following to the District: . A copy of his/her current CA Driver's License . A copy of the automobile insurance policy for the personal vehicle being driven as proof of insurance coverage and policy limitations for automobile liability and property insurance.		Prior to renting a vehicle for use on District business, the Director is required to provide the following to the District: . A copy of his/her CA Driver's License Per JPIA's request, the vehicle should be reserved and the rental contract issued in the name of the Director. Payment can still be made using the District credit card.

### Meal Expense Reimbursement Schedule/Guidelines

Board members and District employees shall be reimbursed for actual meal and incidental expenses incurred up to the following respective maximum amounts:

	Breakfast	Lunch	Dinner	Incidentals**
Directors*	\$25	\$25	\$40	\$10
Employees*	\$25	\$25	\$40	\$10

\*Meals purchased in conjunction with a conference registration package are exempt from the limits.

When meals are included as part of a meeting registration fee, no additional meal allowance is permitted.

Following are additional guidelines applicable to Directors and employees for business-related dining expense:

#### Individual Dining

1. District Credit Card – The Director or employee shall submit the original credit card receipt (with detail) within sixty (60) days of incurring the charge or may forfeit any related reimbursement entitlement, noting the business event. Should the charge exceed the authorized reimbursement entitlement, the District shall invoice the Director or employee for the excess balance.
2. Personal Credit Card/Cash/Check – The Director or employee shall submit the original credit card or cash/check receipt (with detail) within sixty (60) days of incurring the charge or may forfeit any related reimbursement entitlement, noting the business event when requesting reimbursement. Should the amount exceed the authorized reimbursement entitlement, the Director and/or employee will be reimbursed only for the authorized amount.

#### Two-Party Dining

1. District Credit Card – A Director or employee dining with a spouse or personal guest shall submit the original credit card receipt (with detail) within sixty (60) days of incurring the charge or may forfeit any related reimbursement entitlement, noting the Director's or employee's portion of the meal expense, including appropriate tax and tip allocation. The Director or employee will subsequently be invoiced for the spouse's or personal guest's portion of the meal as well as for any amount exceeding the authorized reimbursement entitlement.
2. Personal Credit Card/Cash/Check – A Director or employee dining with a spouse or personal guest who pays the charges by personal credit card or cash/check shall submit the original credit card or original cash/check receipt (with detail) for reimbursement within sixty (60) days of incurring the charge or may forfeit any related reimbursement entitlement, noting the business event, the names of the attendees, and the Director's or employee's portion of the meal expense for which reimbursement is requested. Should the amount exceed the authorized reimbursement entitlement, the Director or employee will be reimbursed only for the authorized amount.

#### Three-Party (or more) Dining – Multiple Business, Family, and/or Personal Guests

1. District Credit Card – When dining in a party of three or more with a spouse, personal, and/or business guest(s), the Director or employee shall submit the original credit card receipt (*with detail*) within sixty (60) days of incurring the charge or may forfeit any related reimbursement entitlement, noting the attendees' names and the business event. The Director or employee will be invoiced for the spouse's and/or personal guest's portion of the meal as well as any charges exceeding the authorized reimbursement entitlement.
2. Personal Credit Card/Cash/Check – When dining in a party of three or more with a spouse, personal, and/or business guest(s), and the Director or employee pays the charges by personal credit card or cash/check, they shall submit the original credit card or cash/check receipt (with detail) within sixty (60) days of incurring the charge or may forfeit any related reimbursement entitlement, noting the attendees, business event, the names of the Directors and/or employees for whom reimbursement is being requested, and the amount. Should the amount exceed the authorized reimbursement entitlement, the Director or employee will be reimbursed only for the authorized amount.

In-Room Dining

Generally no receipts are available; therefore, the Director or employee shall note on the hotel bill who the charges were for and the type of meal, i.e., breakfast, lunch, or dinner. The Director or employee will be invoiced for all spouse and/or guest related charges, as well as any amount exceeding the authorized reimbursement entitlement.

Shared Meals

Any shared meal between a Director or employee and a spouse or guest will normally be treated as a single business meal unless otherwise noted. If the shared food item (meal, salad, etc.) is designated on the dining menu as serving “2” people, then the cost/reimbursement is subject to the two-party dining guidelines.

\*\*Incidentals

A Director or employee shall submit a receipt, if available, for incidentals. Should the amount exceed the authorized reimbursement entitlement (currently \$10.00), the Director or employee will be reimbursed only for the authorized amount.

Missing Receipt

In the event a Board member is not provided with a receipt or invoice from a vendor, or loses the receipt or invoice relating to such expenses, the Board member shall complete and submit to District staff the “Missing Receipt Affidavit Form,” as set forth in Exhibit F.

These Meal Expense Reimbursement Schedule/Guidelines shall be reviewed on an annual basis in the fourth quarter of each calendar year.



## WALNUT VALLEY WATER DISTRICT

### Missing Receipt Affidavit Form

*Please retain this form with the District's financial records in case of an audit.*

Name (printed): \_\_\_\_\_

I certify that I made the purchase shown below for District purposes but do not have a receipt due to: (check all that apply)

<input type="checkbox"/>	Vendor did not provide a detailed receipt.
<input type="checkbox"/>	I had a receipt but cannot locate it.
<input type="checkbox"/>	I have a receipt, but it is not readable (e.g. not in English and/or not legible). This document is provided in order to describe the items purchased.
<input type="checkbox"/>	Order was placed via telephone, fax, or internet, and vendor has not supplied an invoice.

Vendor Name		
City		
Date of Purchase		
Detailed Description of Purchase (Attach additional sheets if necessary.)	Item Amount	
<b>Total Purchase Amount</b>		<b>\$</b>

This document is in lieu of an invoice or receipt for this transaction. I certify that all items listed above (and on the attached, if applicable) were purchased and received for District business.

Director's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

NOTE: All information is required and must be typed or printed in ink. Use one affidavit per receipt.