



November 5, 2020

**TO:** LOCSD Board of Directors

**FROM:** Laura Durban, Administrative Services Manager  
Ron Munds, General Manager

**SUBJECT: Agenda Item 6H – 11/5/2020 Board Meeting**  
Adopt Resolution 2020-29 Amending and Updating the Los Osos  
CSD Travel and Reimbursement Policy

**President**  
Charles L. Cesena

**Vice President**  
Christine M. Womack

**Directors**  
Matthew D. Fourcroy  
Vicki L. Milledge  
Marshall E. Ochylski

**General Manager**  
Ron Munds

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
Scott M. Jalbert

**Battalion Chief**  
Paul Provence

**Mailing Address:**  
P.O. Box 6064  
Los Osos, CA 93412

**Offices:**  
2122 9<sup>th</sup> Street, Suite 110  
Los Osos, CA 93402

**Phone:** 805/528-9370  
**FAX:** 805/528-9377

www.losososcsl.org

### **DESCRIPTION**

Amending and Updating the Los Osos Community Services District Travel and Reimbursement Policy

### **SUMMARY OF STAFF RECOMMENDATION**

This item will be approved along with the Consent Calendar unless it is pulled by a Director for separate consideration. If so, staff recommends that the Board adopt the following motion:

***Motion: I move that the Board adopt Resolution No. 2020-29 amending and updating the Los Osos Community Services District Travel and Reimbursement Policy as services provided.***

### **DISCUSSION**

On May 5, 2011 the District Board adopted Resolution 2011-07 establishing the Travel and Reimbursement Policy. This policy was amended on April 7, 2016 via Resolution 2016-10.

There are two main changes for the District. The first is the removal of language regarding debit cards and replacing it with language about credit card use. The second removes language about cash advances for certain reimbursements. In addition, there are some grammatical and formatting issues that are also fixed.

### **FINANCIAL IMPACT**

There is no financial impact.

Attachments:  
Resolution 2020-29  
Exhibit A  
Travel and Reimbursement Policy - Redline  
Travel Authorization Request (TAR)  
Travel and Reimbursement Expense Report (TRER)

**RESOLUTION NO. 2020-29**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT AMENDING  
AND UPDATING THE TRAVEL AND REIMBURSEMENT POLICY**

**WHEREAS**, the Board desires to provide for prudent management of the LOCSD's Personnel Resources; and

**WHEREAS**, the Travel and Reimbursement Policy was adopted May 5, 2011 and was last updated April 7, 2016; and

**WHEREAS**, the District travel payment processes have changed since the April 7, 2016 update and needs to be referenced in the District's Personnel Policy to remain in compliance with current labor codes; and

**WHEREAS**, the Board reviewed the proposed amendment to the District Travel and Reimbursement Policy to update the District's Travel and Reimbursement Policy at a public meeting;

**NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE LOS OSOS COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:**

1. The Travel and Reimbursement Policy is hereby amended as specified in Exhibit A and incorporated by reference herein.

On the motion of Director \_\_\_\_\_, seconded by Director \_\_\_\_\_, and on the following roll call vote, to wit:

Ayes: \_\_\_\_\_  
Noes: \_\_\_\_\_  
Abstain: \_\_\_\_\_  
Absent: \_\_\_\_\_

The foregoing resolution is hereby passed, approved, and adopted by the Board of Directors of the Los Osos Community Services District this 5<sup>th</sup> day of November, 2020.

\_\_\_\_\_  
Charles L. Cesena  
President, Board of Directors  
Los Osos Community Services District

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Ron Munds  
General Manager and Secretary to the Board

\_\_\_\_\_  
Jeffrey A. Minnery  
District Legal Counsel

# LOS OSOS COMMUNITY SERVICES DISTRICT

## TRAVEL AND REIMBURSEMENT POLICY



**Adopted May 5, 2011**

**Revised April 7, 2016**

**Revised November 5, 2020**

## Table of Contents

<b>I.</b>	<b>PURPOSE</b>	<b>1</b>
<b>II.</b>	<b>LEGAL REQUIREMENTS AND COMPLIANCE</b>	<b>1</b>
<b>III.</b>	<b>FORMS</b>	<b>1</b>
	<b>1. Travel Authorization Request Form (TAR)</b>	<b>1</b>
	<b>2. Travel &amp; Reimbursement Expense Report Form (TRER)</b>	<b>2</b>
<b>IV.</b>	<b>GENERAL POLICIES</b>	<b>2</b>
<b>V.</b>	<b>AUTHORIZATION</b>	<b>3</b>
	<b>1. Board of Directors</b>	<b>3</b>
	<b>2. Employees and Officers</b>	<b>4</b>
	<b>3. General Manager</b>	<b>4</b>
	<b>4. Events Sponsored by the District</b>	<b>4</b>
	<b>5. Response by Fire Employees and Officers Under the Mutual Aid Agreements</b>	<b>4</b>
<b>VI.</b>	<b>RULES AND GUIDELINES FOR REIMBURSEMENT OF SPECIFIC EXPENSES</b>	<b>4</b>
	<b>A. TRANSPORTATION</b>	<b>4</b>
	<b>1. Travel by Private Vehicle</b>	<b>5</b>
	<b>2. Commercial Auto Rental</b>	<b>5</b>
	<b>3. Air Travel</b>	<b>5</b>
	<b>4. Use of Taxis or Ride Sharing/Ride Hailing</b>	<b>6</b>
	<b>B. MEAL REIMBURSEMENT</b>	<b>6</b>
	<b>C. MEALS PURCHASED WITHIN THE COUNTY OF SAN LUIS OBISPO</b>	<b>7</b>
	<b>1. Officers &amp; Employees</b>	<b>7</b>
	<b>2. Directors</b>	<b>8</b>
	<b>D. LODGING</b>	<b>9</b>
	<b>E. REGISTRATION FEES</b>	<b>9</b>
	<b>F. OTHER EXPENSES</b>	<b>10</b>
<b>VII.</b>	<b>PAYMENTS OF EXPENSES</b>	<b>10</b>
	<b>1. Expenses Paid by Attendee</b>	<b>10</b>
	<b>2. Expenses Paid by District</b>	<b>10</b>
<b>VIII.</b>	<b>REPORTING REQUIREMENTS AND JUSTIFICATION OF ADVANCES</b>	<b>10</b>
	<b>1. Directors, Officers and Employees</b>	<b>10</b>
	<b>2. Director</b>	<b>11</b>
	<b>3. Employee</b>	<b>11</b>
	<b>4. General Manager</b>	<b>11</b>

# LOS OSOS COMMUNITY SERVICES DISTRICT

## TRAVEL AND REIMBURSEMENT POLICY

### I. PURPOSE

This Travel and Reimbursement Policy (Policy) is to provide the rules and guidelines to be followed and/or observed when the members of the Board of Directors (Director), officers and employees of the Los Osos Community Services District (LOCSO or District) attend conferences, seminars, training and meetings, whether locally or out of the area, as authorized under specific guidelines that are stated in this Policy. This Policy provides the guidelines on the types of expenses that are reimbursable and the procedures for processing request for reimbursement, and limited pre-authorization for the District Board of Directors to receive reimbursement. As a basic rule, all actual and necessary expenses incurred by a Director or an employee are reimbursable if the activity is authorized under the guidelines of this Policy. These guidelines follow legal requirements as discussed in the following sections. In general, an activity can be authorized if the activity is considered necessary in the pursuit of the mission of the District or to promote and to protect the interests of the District and of its constituents.

Upon the adoption of this Policy, the pertinent sections of the Directors' By-Laws and Rules of Decorum, the District's Personnel Policy and the MOU as described in Section II (below) will be changed to make a reference only to this Travel and Reimbursement Policy. This policy does not address Director or employee compensation for travel and/or attendance at meetings.

### II. LEGAL REQUIREMENTS AND COMPLIANCE

This Policy it is intended to comply with the specific provisions of the Government Code (GC), specifically sections GC §53232.1 to GC §53232.3, which define Directors' attendance at meetings and other 'occurrences' and expense reimbursement for 'actual and necessary expenses incurred in the performance of official duties. The Bylaws and Rules of Decorum of the Board of Directors comply with these specific sections of the Government Code. Employee travel and expense reimbursements are addressed in the Memorandum of Understanding (MOU) between LOCSO and the employees' bargaining unit, San Luis Obispo County Employees Association (SLOCEA). This new Travel and Reimbursement Policy is intended to incorporate and comply with the provisions of both of these documents.

### III. FORMS

#### 1. Travel Authorization Request Form (TAR)

This form will be completed by officers, employees and the General Manager for pre-authorization to attend an event as discussed in Section V.

Normally a Director is not required to submit this form for authorization purposes since the authorization is either provided for in this Policy or is pre-approved at a meeting of the Board of Directors.

## 2. Travel and Reimbursement Expense Report Form (TRER)

Form #2, the Travel and Reimbursement Expense Report must be completed and submitted within 10 days of returning from the trip or activity attended by the Director or employee, regardless of whether or not further reimbursement is requested. This form serves both as a payment request if reimbursement is due and as a report on the total costs of an event. Since reimbursable expenses may be made using various modes of payment at various times, it is only in this report where reimbursable expenses and all costs of an event are reconciled and accounted for.

### IV. GENERAL POLICIES

1. It is the policy of the District to reimburse District employees and Directors for transportation, program/registration fees, lodging and meals expenses while attending to District business, including but not limited to conferences, training programs, meetings, seminars and classes.
2. It is the policy of the District to exercise prudence with respect to hotel/motel accommodations. It is also the policy of the District for Directors and staff members to stay at the main hotel/motel location of a conference, seminar, or class to gain maximum participation and advantage of interaction with others whenever possible.
3. In cases where District business is combined with some personal dealings, care must be taken to segregate the costs applicable to the official District part of the trip from any personal costs. Directors and employees will be reimbursed only for costs directly related to the District business portion of the trip.
4. Travel to and attendance at meetings, seminars, training programs and conferences should not place a financial burden on the attendee to advance travel, conference cost and lodging costs. Requests for prepayment via the District Credit Cards shall be made using the Travel Authorization Request (TAR) form (where prepayments can be refunded if the event is cancelled or the attendee fails to attend).
5. All expense documents related to the trip must be kept and submitted to support any request for reimbursement.
6. Expenses incurred for alcoholic beverages, premiums for personal property insurance, or any discretionary items intended for the personal benefit or pleasure of the Director or employee such as entertainment, laundry services and the like shall not be subject to reimbursement.
7. Online training or self-directed training is encouraged whenever available and feasible.
8. Whenever feasible, attendance by District employees at training seminars and classes should be during regular working hours.

9. Directors, employees, and officers must obtain the pre-approval from the District Board of Directors for travel and attendance at out-of-state seminars, conferences, meetings and classes.
10. A claim for reimbursement of travel expenses must be filed within ten days after the event by completing and filing the Travel & Reimbursement Report (TRER) along with the appropriate supporting documents.

## **V. AUTHORIZATION**

### **1. BOARD OF DIRECTORS**

- a) Subject to the policies of Sections VI, VII and VIII of this Policy and budgetary limitations, the Board President, or in his/her absence the Vice President, is authorized to attend and is entitled to reimbursement for his/her actual and necessary expenses for attendance at County and State Agency meetings upon his/her determination that District representation is necessary to protect and/or advance the interest of the District or its residents/customers.
- b) Subject to the policies of Sections VI, VII and VIII of this Policy and budgetary limitations, each Director is authorized to attend and is entitled to reimbursement for his/her actual and necessary expenses for attendance at programs, conferences, and seminars that are related to District functions and/or Director development. Directors shall obtain Budget approval from the General Manager prior to incurring expenses authorized by this Section.
- c) Directors must obtain pre-approval from the Board of Directors for reimbursement expenses not covered by paragraphs (a) and (b) above and/or for reimbursement for travel out-of-state and/or air travel

### **2. EMPLOYEES AND OFFICERS**

- a) All travels and attendance to conferences or classes by staff and officers that take them away from their normal work location or normal work schedule are approved by their supervisor and then by the General Manager. Meetings within the local area in the routine conduct of the District's business are not included in this requirement.
- b) The Travel Authorization Request (TAR) form must be submitted by the officer and/or employee whose travel requires pre-authorization.
- c) Travel out-of-state by District employees or officers, requires the pre-approval of the District Board of Directors.

### **3. GENERAL MANAGER**

The employment contract of the General Manager addresses travel and reimbursements of costs relative to professional development. Authorization as required is noted below.

- a) District shall consider requests for funds for items, activities and materials deemed necessary and desirable for the General Manager's continued professional development.
- b) Expenditures for a) above shall be within the District's budgeted amount for the appropriate category unless otherwise pre-approved by the Board of Directors.
- c) General Manager needs prior Board approval for out of State travel.

### **4. EVENTS SPONSORED BY THE DISTRICT**

Meetings as used in this policy include events where the District is the sponsor of certain events that have been approved by the Board as an extension of operations or as part of compliance requirements.

Since these are part of normal operating procedures, no pre-authorization is required for District participants. Management of the event, including the number of participants will be provided by the affected department. The General Manager is informed of the status of the planning process at various stages.

### **5. RESPONSE BY FIRE EMPLOYEES AND OFFICERS UNDER THE MUTUAL AID AGREEMENTS**

Responses by District Fire Department Firefighters and officers to incidents or emergencies declared by agencies either outside the County or the State are defined by Mutual Aid Agreements that have been approved by the Board. Therefore, reimbursable expenses, including meals, are determined by the Agreement and not by the specific guidelines stated in this policy. Firefighters from other agencies under a Mutual Aid Agreement who respond to District emergencies, will be similarly compensated or provided for by the District.

## **VI. RULES AND GUIDELINES FOR REIMBURSEMENT OF SPECIFIC EXPENSES**

### **1. TRANSPORTATION**

#### **General Guidelines**

- a) The most economical means of transportation will be used unless unusual circumstances require other alternatives.

- b) When there are several locations where a conference, seminar or training program is being held, the least expensive location is encouraged.
- c) Insurance premiums on a personal vehicle is not separately reimbursed.
- d) No reimbursements will be made for the repair of a private vehicle.
- e) Directors and employees shall use government and group rates offered by a provider of transportation when available.

**(1) Travel by Private Vehicle**

**Specific Rules and Guidelines (see also General Guidelines above)**

- 1. The driver must carry liability insurance.
- 2. The driver must possess a valid driver's license.
- 3. No reimbursement will be made on the insurance premium for the vehicle used.
- 4. No reimbursement will be made for the repair of a private vehicle for any repairs during the trip.

**Rate of reimbursement:** Mileage reimbursement will be at a rate equal to the rate prescribed at the time of the trip by the IRS.

Mileage computation: Mileage will be the distance from the employee's or Director's residence or normal designated workstation (if travel is on a working day) to the destination, and return, whichever is less. Mileage may also include travel to and from a common carrier terminal.

**(2) Commercial Auto Rental**

**Specific Rules and Guidelines (see also General Guidelines above)**

- 1. The type and size of the automobile rented shall be the least expensive appropriate to the use required by the employee or Director.
- 2. Luxury cars are not to be rented under any circumstance.
- 3. Effort should be made to obtain the lowest rate whenever possible.

**Rate of reimbursement:** Based on following the general guidelines and the specific guidelines, the actual and necessary costs of the rental when substantiated by an invoice will be reimbursed.

**(3) Air Travel**

**Specific Rules and Guidelines (see also General Guidelines above)**

1. Use a carrier that has the lowest airline rates available.
2. Reimbursement will be based on travel by economy class.
3. No additional charges or higher airline rates may be incurred for reimbursement by the District for the purpose of obtaining frequent flyer miles or any other promotional discounts for future use.
4. Air travel requires pre-authorization by the Board of Directors.

**Rate of reimbursement:** Based on following the general guidelines and the specific guidelines above, reimbursement for the cost of air travel will be made when accompanied by an E-ticket or itinerary.

**(4) Use of Taxis or Ridesharing/Ride hailing**

**Specific Rules and Guidelines (see also General Guidelines above)**

1. As a rule, use of taxis and ridesharing/ride hailing is discouraged.
2. Whenever possible, all attempts must be made to utilize hotel/motel shuttle services to and from an airport or train/bus station.
3. Taxi and ridesharing/ride hailing services will not be used to travel to a restaurant unless there are no available facilities at or near the venue of the event or at the place of lodging.

**Rate of reimbursement:** The actual cost of the taxi or rideshare/ride hailing ride plus gratuity will be reimbursed. Any claim for reimbursement must be accompanied by the following documents:

- A ticket/receipt.
- In addition, an explanation must be provided as to why the travel by taxi or rideshare/ride hailing was necessary and why the hotel's shuttle service was not used.

**2. MEAL REIMBURSEMENT**

**Specific guidelines (see also General Guidelines above)**

1. No reimbursement will be made for alcoholic beverages.
2. Travel on the day before the event is allowed when attendance would require travel time to commence before 7:00 a.m. on the day of the event in order to make it in time to the event. On the day of travel, the per diem rate may not be requested as specified below.

3. No supporting documents need to be submitted since the District has a per diem reimbursement method; this is adjusted, however, as noted below under specific circumstances.

**Rate of reimbursement:** Employees and Directors are reimbursed for meals with a per diem allowance of \$50.00 per day as follows:

Breakfast- \$10.00  
Lunch- \$ 15.00  
Dinner- \$ 25.00

**The per diem allowance is adjusted as follows:**

1. On the day of travel to the event, the full rate of the per diem may be reduced depending on the time of travel as follows:
  - a) To be entitled to the breakfast portion of the per diem, travel must start from Los Osos or residence before 7:30 a.m.
  - b) To be entitled to the lunch portion of the per diem, travel starts from Los Osos or residence before 11:00 a.m.
2. On the return trip to Los Osos or residence, the dinner portion of the per diem can be reimbursed if the trip ends in Los Osos or residence after 6:30 p.m.
3. If any meal is included in the payment for the event, then the per diem is reduced by the meals provided.
4. Meals provided by a common carrier while in transit (e.g. airlines) should not be claimed, and the per diem allowance will be reduced accordingly.

**3. MEALS PURCHASED WITHIN THE COUNTY OF SAN LUIS OBISPO**

**1. OFFICERS AND EMPLOYEES**

Normally, District officers and employees will not be reimbursed for meals taken while the officer or employee is engaged in his/her normal job duties. Normal duties would include attending training and meetings. It is acknowledged that on some occasions, fees for an event would include meals. In this case, the cost of the meal will be considered as Registration Fees.

Reimbursement for meals, however, will be allowed under the following circumstances:

- **For employees:** In the event of an emergency declared by the Board, meals may be provided by the District to officers and employees who must work more than two hours over their normal workday or who must work over meal times without a break to attend to the emergency.

- **For employees:** On rare occasions where a meeting discussing District's business continues over meal time without taking a break, the meal may be provided by the District or reimbursed if paid to a third party in accordance with the rate of reimbursement.
- **For employees:** Where employees are participants in an event that has been approved by the Board as a normal ongoing operating activity or where the event is necessary to comply with certain mandates (e.g. Storm Water Management) and where it is not possible for employees to take a mealtime break, the District may provide the meals or the employee is entitled to reimbursement in accordance with the rate of reimbursement.
- **Fire employees and officers:** In the event of an incident declared by the Fire Chief or his designee as necessitating immediate and continuous action to prevent escalation of the event to a destructive status, the District may provide meals to the Fire employees and officers who work over meal times or reimburse the employee at the rate of reimbursement.
- **For non-employees:** Meals may be provided by the District to emergency workers or to volunteers mobilized by the District as needed to respond to help in an emergency declared by the Board.
- **Fire personnel responding under the Fire Mutual Aid Agreement:** Reimbursements for meals and other expenses for District firefighters or for personnel of other agencies mobilized under the Mutual Aid Agreement are defined by the Agreement.

## 2. DIRECTORS

A Director may be reimbursed for meals provided at an event/meeting/conference where the event/meeting/conference extends over a meal time and the business of the event/meeting/conference is pursued during a meal time. Pre-authorized event/meetings/conferences are identified in Section V Authorization.

Additionally, meals will be provided by the District to a Director in the event of an emergency where a Director works over normal meal times to participate in resolving the emergency.

**Rate of reimbursement for meals within the County:** Reimbursement is the applicable meal portion of the per diem. However, if the amount is higher because purchase is not controlled by the participant, the claim for reimbursement must be supported by a receipt.

#### 4. **LODGING**

It is the policy of the District to exercise prudence in selecting lodging accommodations. Although it is also a policy that the preferred lodging be in the venue of the event to gain maximum participation and having the advantage of more interaction with other participants, the cost has to be compared to and weighed against other lodging accommodations that are within ten minutes of the venue where the expected benefits of a same venue lodging are simply minimal or non-existent.

##### **General and Specific Guidelines**

1. If lodging is provided in connection with a conference or organized education activity, lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, provided that the lodging at the group rate is available to the Director or employee at the time of booking. If the group rate is not available, the Director or employee shall use lodging that is comparable with the group rate. The maximum reimbursement is the event group rate.
2. Where a family member or friend (who is not a participant in the event) is sharing the room, only the rate for single occupancy will be reimbursed.
3. Where the room is shared with other employees or a Director who are participants in the event, only one employee/Director will pay the lodging cost and thereon be entitled to reimbursement.
4. Lodging reimbursement is allowed for the evening before an event where the attendee has to leave before 7:00 a.m. on the day of the event to make it on time. It is also allowed for the last day of the event where traveling on the last day would result in the attendee arriving at his/her residence after 8:00 p.m.
5. The claim for reimbursement must be accompanied by receipts and/or other supporting documents as applicable.

#### 5. **REGISTRATION FEES**

Payment for the registration fee would normally be accomplished by either a District credit card or check to be issued after submission of a TAR form duly authorized by the proper signatories.

The employee may also pay the registration fee with his/her own credit/debit card and then claim reimbursement after the event.

## 6. OTHER EXPENSES

Expenses that are directly related to the meeting or function are reimbursable. Examples are printed materials used during the event. Tapes or other training materials that can be used for subsequent training of other staff may also be reimbursable if the total cost will not exceed \$50.00. Any purchase of materials beyond this amount has to be approved by the employee's supervisor after consideration of the benefits that will accrue.

## VII. PAYMENTS OF EXPENSES

### A. Expenses Paid By Attendee

Nothing in these policies prohibits a Director or employee from paying all travel and reimbursable costs using his/her own resources and then requesting reimbursement of costs, that meet the requirements of this policy, by submitting a Travel and Reimbursement Expense Report form (TRER) after the event.

### B. Expenses Paid By District

District resources may be used by a Director or employee to pay costs in advance of the travel and/or to advance travel, lodging and registration expenses. The District resources that are currently available as follows:

#### Check

A District check for paying costs in advance may be created after presentation of the Travel Authorization Request form (TAR) having been duly signed and authorized per Section V.

#### Credit Cards

Credit cards normally can only be used by the employee named on the card unless a written authorization is provided and arranged with the entity receiving payment ahead of time. These credit cards may be used by the named card holder to pay for the registration fees, airline fare and lodging upon presentation of the Travel Authorization Request form (TAR) having been duly signed and authorized per Section V.

## VIII. REPORTING REQUIREMENTS AND JUSTIFICATION OF ADVANCES

For all travel and related expenses paid by the District, attendee must comply with the following:

1. **Directors, Officers and Employees:** Within ten days after the travel, the Travel & Reimbursement Expense Report form (TRER) must be submitted regardless of whether or not the attendee requests reimbursement. This form serves both as a claim for reimbursement and as a report of all the costs of the travel/meeting. On an annual basis and within sixty (60) days of the end of each fiscal year, all reimbursements made in excess of \$100 to employees, officers and directors of the District shall be disclosed for each individual charge for services or product

EXHIBIT A

received. "Individual charge" includes, but is not limited to, one meal, lodging for one day, transportation, or a registration fee paid to any employee or member of the governing body of the district. These reimbursements shall be individually listed on the appropriate reporting format and distributed to the Board in the September Board meeting, made publicly available both in the District office at no cost and on the District website.

2. **Director:** A brief report on the class, training or seminar attended by him/her must be presented by the Director at the next meeting of the Board of Directors.
3. **Employee:** Within ten days after the travel or meeting, an employee must provide his/her supervisor with an oral or written report on the event which highlights knowledge gained by the employee and the benefits that may accrue to the District as a result. If the subject matter covered at the class, training program or seminar is of value to other employees, then the participant may be required to present a summary of the class, training or seminar to other employees of the District. In all cases, the report must be communicated by the participant or supervisor to the General Manager.
4. **General Manager:** The General Manager will summarize orally or in writing all reports of meetings, conferences and training programs or seminars attended by the GM or a District employee at the following Board of Director meeting. In cases where the subject matter discussed in a travel event/meeting has an urgent nature, the report must be communicated immediately to the President of the Board or in his/her absence to the Vice-President. Such report will again be replicated in the General Manager's report at the next regular meeting of the Board.

# LOS OSOS COMMUNITY SERVICES DISTRICT

## TRAVEL AND REIMBURSEMENT POLICY



Adopted May 5, 2011

Revised April 7, 2016

Revised November 5, 2020

Formatted: Centered

## Table of Contents

I.	PURPOSE	1
II.	LEGAL REQUIREMENTS AND COMPLIANCE	1
III.	FORMS	1
	1. Travel Authorization <del>&amp; Advance</del> Request Form (TAAR)	1
	2. Travel & Reimbursement Expense Report Form (TRER)	2
IV.	GENERAL POLICIES	2
V.	AUTHORIZATION	3
	1. Board of Directors	3
	2. Employees and Officers	4
	3. General Manager	4
	4. Events Sponsored by the District	4
	5. Response by Fire Employees and Officers Under the Mutual Aid Agreements	4
VI.	RULES AND GUIDELINES FOR REIMBURSEMENT OF SPECIFIC EXPENSES	5
	A. TRANSPORTATION	5
	1. Travel by Private Vehicle	5
	2. Commercial Auto Rental	6
	3. Air Travel	6
	4. Use of Taxis	6
	B. MEAL REIMBURSEMENT	7
	C. MEALS PURCHASED WITHIN THE COUNTY OF SAN LUIS OBISPO	7
	1. Officers & Employees	7
	2. Directors	8
	D. LODGING	9
	E. REGISTRATION FEES	9
	F. OTHER EXPENSES	10
VII.	PAYMENTS OF EXPENSES	10
	1. Expenses Paid by Attendee	10
	2. Expenses Paid by District	10
VIII.	REPORTING REQUIREMENTS AND JUSTIFICATION OF ADVANCES	10
	1. Directors, Officers and Employees	10
	2. Director	11
	3. Employee	11
	4. General Manager	11

# LOS OSOS COMMUNITY SERVICES DISTRICT

## TRAVEL AND REIMBURSEMENT POLICY

### I. PURPOSE

This Travel and Reimbursement Policy (Policy) is to provide the rules and guidelines to be followed and/or observed when the members of the Board of Directors (Director), officers and employees of the Los Osos Community Services District (LOCSD or District) attend conferences, seminars, training and meetings, whether locally or out of the area, as authorized under specific guidelines that are stated in this Policy. This Policy provides the guidelines on the types of expenses that are reimbursable and the procedures for processing request for reimbursement, and limited pre-authorization for the District Board of Directors to receive reimbursement. As a basic rule, all actual and necessary expenses incurred by a Director or an employee are reimbursable if the activity is authorized under the guidelines of this Policy. These guidelines follow legal requirements as discussed in the following sections. In general, an activity can be authorized if the activity is considered necessary in the pursuit of the mission of the District or to promote and to protect the interests of the District and of its constituents.

Upon the adoption of this Policy, the pertinent sections of the Directors' By-Laws and Rules of Decorum, the District's Personnel Policy and the MOU as described in Section II (below) will be changed to make a reference only to this Travel and Reimbursement Policy. This policy does not address Director or employee compensation for travel and/or attendance at meetings.

### II. LEGAL REQUIREMENTS AND COMPLIANCE

This Policy it is intended to comply with the specific provisions of the Government Code (GC), specifically sections GC §53232.1 to GC §53232.3, which define Directors' attendance at meetings and other 'occurrences' and expense reimbursement for 'actual and necessary expenses incurred in the performance of official duties. The By-Laws and Rules of Decorum of the Board of Directors comply with these specific sections of the Government Code. Employee travel and expense reimbursements are addressed in the Memorandum of Understanding (MOU) between LOCSD and the employees' bargaining unit, San Luis Obispo County Employees Association (SLOCEA). This new Travel and Reimbursement Policy is intended to incorporate and comply with the provisions of both of these documents.

### III. FORMS

#### 1. **Travel Authorization ~~and Advance~~ Request Form (TAAR)**

This form will be completed by officers, employees and the General Manager for pre-authorization to attend an event as discussed in Section V. ~~In all cases, this is submitted when an advance is requested.~~

Formatted: Indent: Left: 1"

Normally a Director is not required to submit this form for authorization purposes since the authorization is either provided for in this Policy or is pre-approved at a meeting of the Board of Directors. ~~A Board member must complete this form only if an advance is requested.~~

Formatted: Indent: Left: 1"

~~Advances will normally be computed to cover meal stipends and gas/mileage costs during travel. An additional advance may be approved for other travel costs when deemed appropriate. Advances are approved by the General Manager. (Refer to Section VII on payment methods and advances). The liquidation and justification of the advance must be completed within ten days after the travel as part of the Travel and Reimbursement Expense Report form. (See sub-paragraph 2 below).~~

Formatted: Indent: Left: 1"

## 2. Travel and Reimbursement Expense Report Form (TRER)

Form #2, the Travel and Reimbursement Expense Report must be completed and submitted within 10 days of returning from the trip or activity attended by the Director or employee, regardless of whether or not further reimbursement is requested. This form serves both as a payment request if reimbursement is due and as a report on the total costs of an event. Since reimbursable expenses may be made using various modes of payment at various times, it is only in this report where reimbursable expenses and all costs of an event are reconciled and accounted for.

Formatted: Indent: Left: 1"

## IV. GENERAL POLICIES

1. It is the policy of the District to reimburse District employees and Directors for transportation, program/registration fees, lodging and meals expenses while attending to District business, including but not limited to conferences, training programs, meetings, seminars and classes.
2. It is the policy of the District to exercise prudence with respect to hotel/motel accommodations. It is also the policy of the District for Directors and staff members to stay at the main hotel/motel location of a conference, seminar, or class to gain maximum participation and advantage of interaction with others whenever possible.
3. In cases where District business is combined with some personal dealings, care must be taken to segregate the costs applicable to the official District part of the trip from any personal costs. Directors and employees will be reimbursed only for costs directly related to the District business portion of the trip.
4. Travel to and attendance at meetings, seminars, training programs and conferences should not place a financial burden on the attendee to advance travel, ~~meals conference cost~~ and lodging costs. Requests ~~for for advancements or~~ prepayment ~~via the District Credit Cards~~ shall be made using the Travel Authorization & ~~Advance~~ Request (TAAR) form (where prepayments can be refunded if the event is cancelled or the attendee fails to attend).
5. All expense documents related to the trip must be kept and submitted to support any request for reimbursement.
6. Expenses incurred for alcoholic beverages, premiums for personal property insurance, or any discretionary items intended for the personal benefit or pleasure of the Director or employee such as entertainment, laundry services and the like shall not be subject to reimbursement.
7. Online training or self-directed training is encouraged whenever available and feasible.

8. Whenever feasible, attendance by District employees at training seminars and classes should be during regular working hours.
9. Directors, employees, and officers must obtain the pre-approval from the District Board of Directors for travel and attendance at out-of-state seminars, conferences, meetings and classes.
10. A claim for reimbursement of travel expenses must be filed within ten days after the event by completing and filing the Travel & Reimbursement Report (TRER) along with the appropriate supporting documents.

## V. AUTHORIZATION

### 1. BOARD OF DIRECTORS

- a) Subject to the policies of Sections VI, VII and VIII of this Policy and budgetary limitations, the Board President, or in his/her absence the Vice President, is authorized to attend and is entitled to reimbursement for his/her actual and necessary expenses for attendance at County and State Agency meetings upon his/her determination that District representation is necessary to protect and/or advance the interest of the District or its residents/customers.
- b) Subject to the policies of Sections VI, VII and VIII of this Policy and budgetary limitations, each Director is authorized to attend and is entitled to reimbursement for his/her actual and necessary expenses for attendance at programs, conferences, and seminars that are related to District functions and/or Director development. Directors shall obtain Budget approval from the General Manager prior to incurring expenses authorized by this Section.
- c) Directors must obtain pre-approval from the Board of Directors for reimbursement expenses not covered by paragraphs (a) and (b) above and/or for reimbursement for travel out-of-state and/or air travel

### 2. EMPLOYEES AND OFFICERS

- a) All travels and attendance to conferences or classes by staff and officers that take them away from their normal work location or normal work schedule are approved by their supervisor and then by the General Manager. Meetings within the local area in the routine conduct of the District's business are not included in this requirement.
- b) The Travel Authorization ~~& Advance~~ Request (TAAR) form must be submitted by the officer and/or employee whose travel requires pre-authorization.
- c) Travel out-of-state by District employees or officers, requires the pre-approval of the District Board of Directors.

### 3. GENERAL MANAGER

Formatted: Indent: Left: 1.13", Hanging: 0.31", Tab stops: 1.5", Left + Not at 1.75"

The employment contract of the General Manager addresses travel and reimbursements of costs relative to professional development. Authorization as required is noted below.

- a) District shall consider requests for funds for items, activities and materials deemed necessary and desirable for the General Manager's continued professional development.
- b) Expenditures for a) above shall be within the District's budgeted amount for the appropriate category unless otherwise pre-approved by the ~~District~~Board of Directors.
- c) General Manager needs prior Board approval for out of State travel.

#### 4. EVENTS SPONSORED BY THE DISTRICT

Meetings as used in this policy include events where the District is the sponsor of certain events that have been approved by the Board as an extension of operations or as part of compliance requirements. ~~Currently these events include Chipping Day, Water Conservation displays at festivals, and the Fire Department Open House Safety Fair.~~

Since these are part of normal operating procedures, no pre-authorization is required for District participants. Management of the event, including the number of participants will be provided by the affected department. The General Manager is informed of the status of the planning process at various stages.

#### 5. RESPONSE BY FIRE EMPLOYEES AND OFFICERS UNDER THE MUTUAL AID AGREEMENTS

Responses by District Fire Department Firefighters and officers to incidents or emergencies declared by agencies either outside the County or the State are defined by Mutual Aid Agreements that have been approved by the Board. Therefore, reimbursable expenses, including meals, are determined by the Agreement and not by the specific guidelines stated in this policy. Firefighters from other agencies under a Mutual Aid Agreement who respond to District emergencies, will be similarly compensated or provided for by the District.

### VI. RULES AND GUIDELINES FOR REIMBURSEMENT OF SPECIFIC EXPENSES

#### 1. TRANSPORTATION

##### General Guidelines

- a) The most economical means of transportation will be used unless unusual circumstances require other alternatives.
- ~~b) A District vehicle, if available and appropriate, must be used when driving to an event.~~

e)b) \_\_\_\_\_ When there are several locations where a conference, seminar or training program is being held, the least expensive location is encouraged. ~~If a Director or an employee prefers to attend the event at a different location for personal reasons, only the time and cost for the cheapest location will be reimbursed. Therefore, an employee may be required to use vacation hours when the costs are compared.~~

e)c) \_\_\_\_\_ Insurance premiums on a personal vehicle is not separately reimbursed.

e)d) \_\_\_\_\_ No reimbursements will be made for the repair of a private vehicle.

e)e) Directors and employees shall use government and group rates offered by a provider of transportation when available.

#### (1) Travel by Private Vehicle

##### **Specific Rules and Guidelines (see also General Guidelines above)**

1. The driver must carry liability insurance.
2. The driver must possess a valid driver's license.
3. No reimbursement will be made on the insurance premium for the vehicle used.
4. No reimbursement will be made for the repair of a private vehicle for any repairs during the trip.

**Rate of reimbursement:** Mileage reimbursement will be at a rate equal to the rate prescribed at the time of the trip by the IRS.

Mileage computation: Mileage will be the distance from the employee's or Director's residence or normal designated workstation (if travel is on a working day) to the destination, and return, whichever is less. Mileage may also include travel to and from a common carrier terminal.

#### (2) Commercial Auto Rental

##### **Specific Rules and Guidelines (see also General Guidelines above)**

1. The type and size of the automobile rented shall be the least expensive appropriate to the use required by the employee or Director.
2. Luxury cars are not to be rented under any circumstance.
3. Effort should be made to obtain the lowest rate whenever possible.

**Rate of reimbursement:** Based on following the general guidelines and the specific guidelines, the actual and necessary costs of the rental when substantiated by an invoice will be reimbursed.

**(3) Air Travel**

**Specific Rules and Guidelines (see also General Guidelines above)**

1. Use a carrier that has the lowest airline rates available.
2. Reimbursement will be based on travel by economy class.
3. No additional charges or higher airline rates may be incurred for reimbursement by the District for the purpose of obtaining frequent flyer miles or any other promotional discounts for future use.
4. Air travel requires pre-authorization by the Board of Directors.

**Rate of reimbursement:** Based on following the general guidelines and the specific guidelines above, reimbursement for the cost of air travel will be made when accompanied by an E-ticket or itinerary.

**(4) Use of Taxis or Ridesharing/Ride hailing**

**Specific Rules and Guidelines (see also General Guidelines above)**

1. As a rule, use of taxis and ridesharing/ride hailing is discouraged.
2. Whenever possible, all attempts must be made to utilize hotel/motel shuttle services to and from an airport or train/bus station.
3. Taxi and ridesharing/ride hailing services will not be used to travel to a restaurant unless there are no available facilities at or near the venue of the event or at the place of lodging.

**Rate of reimbursement:** The actual cost of the taxi or rideshare/ride hailing ride plus gratuity will be reimbursed. Any claim for reimbursement must be accompanied by the following documents:

- A ticket/receipt.
- In addition, an explanation must be provided as to why the travel by taxi or rideshare/ride hailing was necessary and why the hotel's shuttle service was not used.

**2. MEAL REIMBURSEMENT**

**Specific guidelines (see also General Guidelines above)**

1. No reimbursement will be made for alcoholic beverages.
2. Travel on the day before the event is allowed when attendance would require travel time to commence before 7:00 a.m. on the day of the event in order to make it in time to the event. On the

day of travel, the per diem rate may not be requested as specified below.

3. No supporting documents need to be submitted since the District has a per diem reimbursement method; this is adjusted, however, as noted below under specific circumstances.

**Rate of reimbursement:** Employees and Directors are reimbursed for meals with a per diem allowance of \$50.00 per day as follows:

Breakfast- \$10.00  
Lunch- \$ 15.00  
Dinner- \$ 25.00

**The per diem allowance is adjusted as follows:**

1. On the day of travel to the event, the full rate of the per diem may be reduced depending on the time of travel as follows:
  - a) To be entitled to the breakfast portion of the per diem, travel must start from Los Osos or residence before 7:30 a.m.
  - b) To be entitled to the lunch portion of the per diem, travel starts from Los Osos or residence before 11:00 a.m.
2. On the return trip to Los Osos or residence, the dinner portion of the per diem can be reimbursed if the trip ends in Los Osos or residence after 6:30 p.m.
3. If any meal is included in the payment for the event, then the per diem is reduced by the meals provided.
4. Meals provided by a common carrier while in transit (e.g. airlines) should not be claimed, and the per diem allowance will be reduced accordingly.

**3. MEALS PURCHASED WITHIN THE COUNTY OF SAN LUIS OBISPO**

**1. OFFICERS AND EMPLOYEES**

Normally, District officers and employees will not be reimbursed for meals taken while the officer or employee is engaged in his/her normal job duties. Normal duties would include attending training and meetings. It is acknowledged that on some occasions, fees for an event would include meals. In this case, the cost of the meal will be considered as Registration Fees.

Reimbursement for meals, however, will be allowed under the following circumstances:

- **For employees:** In the event of an emergency declared by the Board, meals may be provided by the District to officers and employees who

must work more than two hours over their normal workday or who must work over meal times without a break to attend to the emergency.

- **For employees:** On rare occasions where a meeting discussing District's business continues over meal time without taking a break, the meal may be provided by the District or reimbursed if paid to a third party in accordance with the rate of reimbursement.
- **For employees:** Where employees are participants in an event that has been approved by the Board as a normal ongoing operating activity or where the event is necessary to comply with certain mandates (e.g. Storm Water Management) and where it is not possible for employees to take a mealtime break, the District may provide the meals or the employee is entitled to reimbursement in accordance with the rate of reimbursement.
- **Fire employees and officers:** In the event of an incident declared by the Fire Chief or his designee as necessitating immediate and continuous action to prevent escalation of the event to a destructive status, the District may provide meals to the Fire employees and officers who work over meal times or reimburse the employee at the rate of reimbursement.
- **For non-employees:** Meals may be provided by the District to emergency workers or to volunteers mobilized by the District as needed to respond to help in an emergency declared by the Board.
- **Fire personnel responding under the Fire Mutual Aid Agreement:** Reimbursements for meals and other expenses for District firefighters or for personnel of other agencies mobilized under the Mutual Aid Agreement are defined by the Agreement.

## 2. **DIRECTORS**

A Director may be reimbursed for meals provided at an event/meeting/conference where the event/meeting/conference extends over a meal time and the business of the event/meeting/conference is pursued during a meal time. Pre-authorized event/meetings/conferences are identified in Section V Authorization.

Additionally, meals will be provided by the District to a Director in the event of an emergency where a Director works over normal meal times to participate in resolving the emergency.

**Rate of reimbursement for meals within the County:** Reimbursement is the applicable meal portion of the per diem. However, if the amount is higher because purchase is not controlled by the participant, the claim for reimbursement must be supported by a receipt.

#### 4. LODGING

It is the policy of the District to exercise prudence in selecting lodging accommodations. Although it is also a policy that the preferred lodging be in the venue of the event to gain maximum participation and having the advantage of more interaction with other participants, the cost has to be compared to and weighed against other lodging accommodations that are within ten minutes of the venue where the expected benefits of a same venue lodging are simply minimal or non-existent.

##### General and Specific Guidelines

1. If lodging is provided in connection with a conference or organized education activity, lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, provided that the lodging at the group rate is available to the Director or employee at the time of booking. If the group rate is not available, the Director or employee shall use lodging that is comparable with the group rate. The maximum reimbursement is the event group rate.
2. Where a family member or friend (who is not a participant in the event) is sharing the room, only the rate for single occupancy will be reimbursed.
3. Where the room is shared with other employees or a Director who are participants in the event, only one employee/Director will pay the lodging cost and thereon be entitled to reimbursement.
4. Lodging reimbursement is allowed for the evening before an event where the attendee has to leave before 7:00 a.m. on the day of the event to make it on time. It is also allowed for the last day of the event where traveling on the last day would result in the attendee arriving at his/her residence after 8:00 p.m.
5. The claim for reimbursement must be accompanied by receipts and/or other supporting documents as applicable.

#### 5. REGISTRATION FEES

Payment for the registration fee would normally be accomplished by either a District credit card or check to be issued after submission of a TAAR form duly authorized by the proper signatories. ~~If the timing is such that payment by check will not make it in time by the due date, one of the District's debit cards may be used.~~

The employee may also pay the registration fee with his/her own credit/debit card and then claim reimbursement after the event.

## 6. OTHER EXPENSES

Expenses that are directly related to the meeting or function are reimbursable. Examples are printed materials used during the event. Tapes or other training materials that can be used for subsequent training of other staff may also be reimbursable if the total cost will not exceed \$50.00. Any purchase of materials beyond this amount has to be approved by the employee's supervisor after consideration of the benefits that will accrue.

## VII. PAYMENTS OF EXPENSES

### A. Expenses Paid By Attendee

Nothing in these policies prohibits a Director or employee from paying all travel and reimbursable costs using his/her own resources and then requesting reimbursement of costs, that meet the requirements of this policy, by submitting a Travel and Reimbursement Expense Report form (TRER) after the event.

### B. Expenses Paid By District

District resources may be used by a Director or employee to pay costs in advance of the travel and/or to advance travel, lodging and registration expenses. The District resources that are currently available as follows:

#### Check

A District check for paying costs in advance may be created after presentation of the Travel Authorization Request form (TAR) having been duly signed and authorized per Section V.

#### Debit-Credit Cards

It should be noted that the District currently uses only debit cards. Debit-Credit cards normally can only be used by the employee named on the card unless a written authorization is provided and arranged with the entity receiving payment ahead of time. These debit-credit cards may be used by the named card holder to pay for the registration fees, airline fare and lodging upon presentation of the Travel Authorization & Advance Request form (TAR) having been duly signed and authorized per Section V.

#### Advances

Upon request, advances may be made to the employee/Director for meals and gas/mileage costs. In cases where the registration and lodging costs are not paid using above resources for any reason, these costs can also be advanced. Costs of materials to be needed for the event or for District's use later can also be advanced. Advances are requested by submitting the Travel Authorization & Advance Request (TAAR) form duly approved as per Section V. Advances are liquidated and justified by the attendee within ten days after the event with the submission of a Travel & Reimbursement Expense Report (TRER) form.

## VIII. REPORTING REQUIREMENTS AND JUSTIFICATION OF ADVANCES

For all travel and related expenses paid by the District, attendee must comply with the following:

1. **Directors, Officers and Employees:** Within ten days after the travel, the Travel & Reimbursement Expense Report form (TRER) must be submitted regardless of whether or not the attendee requests reimbursement. This form serves both as a claim for reimbursement ~~or to settle an advance~~ and as a report of all the costs of the travel/meeting. On an annual basis and within sixty (60) days of the end of each fiscal year, all reimbursements made in excess of \$100 to employees, officers and directors of the District shall be disclosed for each individual charge for services or product received. "Individual charge" includes, but is not limited to, one meal, lodging for one day, transportation, or a registration fee paid to any employee or member of the governing body of the district. These reimbursements shall be individually listed on the appropriate reporting format and distributed to the Board in the September Board meeting, made publicly available both in the District office at no cost and on the District website.
2. **Director:** A brief report on the class, training or seminar attended by him/her must be presented by the Director at the next meeting of the Board of Directors.
3. **Employee:** Within ten days after the travel or meeting, an employee must provide his/her supervisor with an oral or written report on the event which highlights knowledge gained by the employee and the benefits that may accrue to the District as a result. If the subject matter covered at the class, training program or seminar is of value to other employees, then the participant may be required to present a summary of the class, training or seminar to other employees of the District. In all cases, the report must be communicated by the participant or supervisor to the General Manager.
4. **General Manager:** The General Manager will summarize orally or in writing all reports of meetings, conferences and training programs or seminars attended by the GM or a District employee at the following Board of Director meeting. In cases where the subject matter discussed in a travel event/meeting has an urgent nature, the report must be communicated immediately to the President of the Board or in his/her absence to the Vice-President. Such report will again be replicated in the General Manager's report at the next regular meeting of the Board.

Formatted: Indent: Left: 0.5", Hanging: 0.5"

**LOS OSOS COMMUNITY SERVICES DISTRICT**

**Travel Authorization Request (TAR)**

Purpose of travel	Destination- Event venue & address	Event date		Travel date Start Time **	Return Date Arrival time **
<i>(Attach flyer or announcement for the event )</i>		From	To		
<b>Attendee/Requestor: (Print name &amp; sign)</b>					
<b>Employee/Date</b>	<b>Fund to be charged for the travel</b>				
<b>Approved by:</b>					
<b>Supervisor /Date</b>	<b>General Manager/Date</b>				

**\*\* Times are needed on travel days to determine the per diem reimbursements for non-full days.**

**LOS OSOS COMMUNITY SERVICES DISTRICT  
TRAVEL, AND REIMBURSEMENT EXPENSE REPORT REQUEST FORM**  
*(should comply with the LOCSD Travel and Reimbursement Policy)*

Name \_\_\_\_\_ Fund \_\_\_\_\_ Date \_\_\_\_\_

Purpose \_\_\_\_\_

*Please attach receipts for all claims for reimbursements except for Per Diem for Out-Of-Town travel*

Vehicle Expenses (gas, oil, etc.) \$ \_\_\_\_\_

Meals \$ \_\_\_\_\_  
*(If paying for other than yourself, please indicate how many others and general affiliations; should comply with Policy)*

Lodging \_\_\_\_\_ \$ \_\_\_\_\_

Airfare \_\_\_\_\_ \$ \_\_\_\_\_

Taxi \_\_\_\_\_ \$ \_\_\_\_\_

Parking \_\_\_\_\_ \$ \_\_\_\_\_

Gratuities \_\_\_\_\_ \$ \_\_\_\_\_

Seminar or Class Expenses \$ \_\_\_\_\_

Food & Drink \_\_\_\_\_ \$ \_\_\_\_\_

Office Supplies \_\_\_\_\_ \$ \_\_\_\_\_

Mileage Reimbursement: \_\_\_\_\_ miles @ \$.57.5/mile \$ \_\_\_\_\_  
*(Confirm IRS Standard Mileage Rates)*

Rental Car \_\_\_\_\_ \$ \_\_\_\_\_

Miscellaneous \_\_\_\_\_ \$ \_\_\_\_\_

Sub Total \$ \_\_\_\_\_

Advance \$( \_\_\_\_\_ )

Balance Due To Employee \$ \_\_\_\_\_

Requested by/Date: \_\_\_\_\_

Approved by Supervisor /Date: \_\_\_\_\_