

PALM SPRINGS CEMETERY DISTRICT

TRAVEL AND BUSINESS EXPENSE POLICIES, RULES, REGULATIONS AND PROCEDURES FOR THE BOARD OF TRUSTEES, DISTRICT MANAGER AND STAFF

1.0 Purpose

To establish official rules, regulations and procedures pertaining to the advance payment and/or reimbursement of travel and business expenses incurred by the Board of Trustees ("Board"), District Manager and Staff (hereinafter collectively referred to as "District Officials") during the course of their respective participation in or attendance at an official Palm Springs Cemetery District related function.

2.0 Policy

- (a) All District Officials, should, to the extent practicable and feasible, make all travel and lodging arrangements pertaining to official District related functions in a manner that results in the least cost to the District.
- (b) All District Officials are encouraged to make reservations for District related travel in sufficient time to take advantage of reduced advance airfare and/or reservation rates.
- (c) All District Officials should, to the extent practicable and feasible, travel by the means most economical to the District. In selecting a particular method of transportation, consideration should be given to the total cost to the District, including overtime, lost work and actual transportation costs.
- (d) All District Officials are encouraged to take advantage of available travel and lodging discounts, such as governmental rates, and special fares when such discounts and special fares present significant savings to the District.
- (e) All District Officials shall, to the extent practicable and feasible, make travel and lodging arrangements that are competitively priced and present significant savings to the District.
- (f) All District Officials are encouraged to car pool and/or travel together, if feasible or practicable, if such travel arrangements present significant savings to the District.
- (g) For those instances where the District Official has combined travel on official District related business with personal business, only that mileage which directly relates to travel to an official District related function will be reimbursed.

- (h) All District Officials should, to the extent practicable and feasible, attend all official District related functions if they received advanced payment or expect reimbursement for any travel and business expenses pursuant to the policies, rules, regulations and procedures set forth herein.
- (i) Any expense for which a District Official requests reimbursement should directly and clearly relate to an official District related function, and in the event of an audit subsequent to reimbursement, should leave no question that such expenditure in fact did relate and was necessary to the District Official's participation in or attendance at an official District related function.
- (j) In the event the District Official mixes an official District related function with a personal vacation, personal business or other personal occasion, the District shall reimburse the respective District Official for only that portion of the incurred expenses directly related to the District Official's participation in or attendance at the official District related function.
- (k) All District Officials are encouraged to seek the advice of the District's legal counsel prior to accepting any gift or travel or lodging on behalf of the District Official in his or her individual or official capacity or on behalf of the District.
- (l) The District shall only pay for those approved expenses for which budget provisions have been made, or for which special provisions have been made by the District during the budget year.
- (m) The District shall only pay for actual travel and business expenses which can be clearly documented.

3.0 Application.

The rules, regulations and procedures set forth herein shall apply only to the Trustees and District Manager.

4.0 Definitions.

- (a) *"Associated agencies"* shall mean the California Association of Public Cemeteries, California Special District Association, Special District Leadership Foundation and any other entity the Board of Trustees may designate as such from time to time.
- (b) *"Board"* shall mean the Palm Springs Cemetery District Board of Trustees.
- (c) *"District"* shall mean the Palm Springs Cemetery District.

- (d) *"District Official"* shall mean Palm Springs Cemetery District and the Trustee or the District Manager.
- (e) *"Local travel"* shall mean travel to an official District related function that is within the Coachella Valley.
- (f) *"Non-local travel"* shall mean travel to a District related function outside the Coachella Valley.
- (g) *"Official District related function"* shall mean any event, ceremony, meeting, conference, convention, workshop, class, course or similar activity which the Board has deemed attendance by a District Official(s) will be in the best interest of the District or its associated agencies.

5.0 Implementation Responsibility.

The implementation of the policies, rules, regulations and procedures contained herein shall be the responsibility of the Chair of the Board.

6.0 Travel Authorization.

Travel to and/or participation in and/or attendance at an official District-related function by a District Official shall be approved by the Board prior to such travel or attendance in order for such expenses to be reimbursable.

7.0 Budget

Each District Official shall not incur travel and/or business expenses in an amount that exceeds any applicable Board approved itemized budget limits for the particular account.

8.0 Reimbursable Expenses

- (a) Transportation Costs. The following transportation costs are reimbursable.
 - (1) *Personal Automobile Mileage for Non-local Travel*. Reimbursement shall be at the established Internal Revenue Service reimbursement mileage rate for the applicable tax year provided that the total reimbursement amount does not exceed the sum of the round trip cost of coach air travel between a local airport and the destination of the official District related function and the cost of transportation to and from the respective airports.
 - (2) *Coach Class Air Travel*. Reimbursement shall be made for coach air travel provided that the cost of such air travel is competitive with other passenger airlines' coach air fares.

- (3) *Rail Travel.* Reimbursement shall be made for coach rail travel provided that the cost of such rail travel is competitive with other coach rail travel fares.
 - (4) *Taxi Service.* Charges for taxi service are reimbursable provided that such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances.
 - (5) *Shuttle Service.* Charges for shuttle service are reimbursable provided that such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances.
 - (6) *Bus Fare.* Charges for bus service are reimbursable provided that such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances.
 - (7) *Vehicle Rental.* Charges for vehicle rental are reimbursable provided that such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances.
 - (8) *Limousine and Other Luxury Transportation Services.* Charges for limousine and other luxury transportation services are reimbursable provided that such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances.
 - (9) *Out of Pocket Expenses Related to Use of District Owned Vehicles.* Reimbursement for fuel and other out-of-pocket expenses incurred as a result of the use of a District owned vehicle is permissible provided that use of the District owned vehicle is the most economical, practicable and efficient mode of transportation available under the circumstances.
 - (10) *Chartered Travel.* Use of chartered travel shall be reimbursable provided that such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances.
- (b) Vehicle Parking and/or Vehicle Storage Expenses. Reasonable charges for parking and/or storing vehicles shall be reimbursable if parked or stored in connection with the District Official's participation in and/or attendance at an official District related function.
- (c) Lodging Costs. Lodging shall be obtained at the most economical rate available for safe, clean, and convenient accommodations. Cost for lodging shall be reimbursable provided that such lodging is within the general area of the site of the official District related function and such costs do not exceed any available

governmental rates at the same facility or 15% of the cost of other comparable available lodging within the general area of the site of the official District related function.

- (d) Mobile Communication Devices (Cell Phones, Handheld Internet Devices, etc.). District Officials shall be entitled to reimbursement for mobile communication devices such as cell phones and handheld internet devices used in connection with the District Official's participation in and/or attendance at an official District related function.
- (e) Reimbursed Third Party Expenses. District Officials shall be reimbursed for third party expenses when such expenses are directly related to official District related functions, are permitted by applicable law and proper receipts are submitted.
- (f) Food and Beverages. District Officials shall be reimbursed for food and beverages purchased and consumed during the course of the District Official's participation in and/or attendance at an official District related function.

9.0 Non-Reimbursable Expenses.

- (a) Spouse or Guest Travel and/or Attendance. Expenses incurred by a spouse, domestic partner or guest of a District Official when attending official District related functions shall not be reimbursed.
- (b) Non-Official District Related Functions. Expenses incurred in connection with travel to and from and/or participation in and/or attendance at a function that does not qualify as an "official District related function" as described herein shall not be reimbursable.
- (c) Unreasonable Lodging Costs. That portion of expenses for lodging at a motel, hotel, bed and breakfast or other such type of establishment that exceed the governmental rate available at the same establishment or 15% of the average costs of comparable available lodging within the general area of the site of the official District related function shall not be reimbursable.
- (d) Traffic Violations and Parking Tickets. The District shall not pay for any traffic violation fines or parking ticket fines.

10.0 Advanced Funds.

- (a) All District Officials may submit a request for "advanced funds" in an amount not to exceed One Thousand Dollars (\$1,000.00) per conference for an official District related function to cover the costs described herein in connection with the District Official's anticipated participation in and/or attendance at an official District related function.

- (b) Whenever feasible, all District Officials shall use a District debit card in accordance with Section 12 of this Policy rather than the “advanced funds” provided by this Section.
- (c) All requests for advance payments must be submitted at least five days prior to the intended date of departure.
- (d) Advance payments do not constitute approval to spend the entire amount advanced.
- (e) An expense report must be submitted to reconcile advances after any travel is completed.

11.0 Reimbursement and Payment Procedures

- (a) Within ten business days commencing with the first full business day the District Official returns home from the respective official District related function, he or she must reconcile all amounts advanced pursuant to Section 10 on the forms provided by the District.
- (b) If the actual costs and expenses incurred by the District Official exceed the amount advanced pursuant to Section 10, the District Official must submit a reimbursement request on the form provided by the District in order to receive reimbursement for the difference.
- (c) If the actual costs and expenses incurred by the District Official are less than the amount advanced pursuant to Section 10, the District Official must render payment to the District by check, money order or cashiers check payable to the District.
- (d) No District Official shall be entitled to any interest on any outstanding amount which the District may owe to such District Official if the District Official fails to submit a reimbursement request within the requisite time period set forth herein.
- (e) All expense reports and reimbursement requests must be accompanied by receipts or other such documentation explaining the absence of such.

12.0 Debit Card Expenditures.

- (a) Use of District debit card by District Officials may be used for ordinary District expenses. A District debit card may be issued for use by District Officials for non-local travel for official District-related functions. In all cases, receipts are required for reimbursement or for verification of the expenses submitted.

- (b) District Officials shall not use the District's debit card for any non-District related purposes.
- (c) District Officials shall reconcile all District debit card accounts which they have charged expenditures against, within ten days after receipt of Billing Statement by District Official.

13.0 Cancellation.

Cancellations of advance reservations that result in the expenditure of District funds will be reviewed on a case-by-case basis to determine whether the District Official will be held responsible for reimbursement of that cost to the District.

14.0 Gifts.

- (a) All gifts of travel, lodging or other services described herein shall be reported to the District office which maintains the records of the District's statements of economic interests.
- (b) All "free" travel (i.e., "bonus miles", "frequent flyer miles", "friends fly free", other promotional items, etc.) lodging (i.e., "free weekend pass", "next night free", other promotional items, etc.) and/or other services received as additional consideration for payment of such travel, lodging or other services at their normal prices shall be the property of the District.

15.0 Disputes.

Disputed expenditures may be brought to the Board for resolution.