

JURUPA COMMUNITY SERVICES DISTRICT
Policy No. 2006-03 Authorized Expenses and Reimbursements
Adopted by the Board of Directors on July 10, 2023

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SECTION 1: LEGAL BACKGROUND

Governance of the Jurupa Community Services District is regulated by the Community Services District Law, amended and recodified by Senate Bill 135 (Stat. 2005 ch. 249.) (Gov. Code, § 61000 et seq.) The Community Services District Law, at Government Code section 61047(a) provides, in part,

- “(a) The Board of Directors may adjust the amount of compensation that each of its members may receive for each day of service on behalf of the District in the manner and subject to the limitations set forth in Chapter 2 (commencing with Section 20200) of Division 10 of the Water Code.
- (b) The Board of Directors may also provide, that its members may receive reimbursement of their actual and necessary traveling and incidental expenses incurred while on official business of the District. Reimbursement for these expenses is subject to Sections 53232.2 and 53232.3 of the Government Code.
Government Code Sections 53232 through 53232.4 and Sections 53234 through 53235.2 requires certain training for elected officials and employees that are eligible for travel and other expense reimbursements. Those provisions require that, if a district reimburses members of a legislative body for actual and necessary expenses incurred in the performance of official duties, then the governing body must adopt a written policy, in a public meeting, specifying the types of occurrences that qualify to receive reimbursement of expenses relating to travel, meals, lodging and other expenses. Those provisions also state that the written policy must include certain requirements relating to the reimbursement of expenses for travel, lodging, meals and other expenses.
- (c) A member of the Board of Directors may waive any or all of the payments permitted by this section.
- (d) For the purposes of this section, a "day of service" means any of the following:
 - (1) A meeting conducted pursuant to the Ralph M. Brown Act, Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5.
 - (2) Representation of the District at a public event at the request of the Board, provided that the member delivers a written report to the Board of Directors regarding the member's representation at the next Board of Director's meeting following the public event.
 - (3) Representation of the district at a public meeting or a public hearing conducted by another public agency, provided that the member delivers a written report to the Board of Directors regarding the member's representation at the next Board of Directors' meeting following the public meeting or public hearing.
 - (4) Participation in a training program or conference on a topic that is directly related to the District, at the request of the Board, subject

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to the limitations set forth in this policy. provided that the member delivers a written report to the Board of Directors regarding the member's participation at the next Board of Directors' meeting following the training program or conference.

- (5) Participation in another agency's ad-hoc committee meetings when service to that agency is authorized by the JCSD Board of Directors and attendance is requested by that agency's elected officials or JCSD's General Manager (i.e. Ad-hoc meetings of the CDA, WRRCWA provided that the agency does not already compensate for that day of service). Such participation must be reported to the full Board of JCSD.
- (6) Participation in County of Riverside mediation meetings, when attendance is requested by County Supervisor's office, another agency's elected officials, JCSD Board of Directors or JCSD General Manager. Such participation must be reported to the full Board of JCSD.

In addition, Government Code 53232.1 provides,

- (a) When compensation is otherwise authorized by statute, a local agency may pay compensation to members of a legislative body for attendance at the following occurrences:
 - (1) A meeting of the legislative body.
 - (2) A meeting of an advisory body.
 - (3) A conference or organized educational activity conducted in compliance with subdivision (c) of Section 54952.2, including, but not limited to, ethics training required by Article 2.4 (commencing with Section 53234)."

SECTION 2: THE PURPOSE OF THIS POLICY

The purpose of this policy is:

- 1) To establish a uniform policy for reimbursing members of legislative bodies as defined in the Brown Act for expenses incurred for travel, meetings, and other expenses incurred while on official business for the District.
- 2) To define official District business activities to ensure that public resources should only be used when there is sufficient benefit to the District. Examples of such benefits, include:
 - The opportunity to discuss the resident's concerns with local, state and federal officials;
 - Participating in regional, state and national organizations whose activities affect the District;
 - Attending educational seminars designed to improve an official's skill and information level; and
 - Promoting public service and morale by recognizing service to the District.

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- 3) To keep expenses within community standards for public officials. In the event that expenses are incurred which exceed these guidelines, the cost borne or reimbursed by the District will be limited to the costs that fall within the guidelines.
- 4) To satisfy the requirements of Government Code sections 53232.2 and 53233.3.

SECTION 3: AUTHORIZED EXPENSES

District funds, equipment, supplies (including letterhead), titles, and staff time must only be used for authorized District business. District titles may be used for identification purposes only as long as any communication made in connection therewith does not imply District participation in or endorsement of a communication.

Expenses incurred in connection with the following types of activities generally constitute authorized expenses, as long as the other requirements of this policy are met:

1. Communicating with representatives of regional, state and national government on District adopted policy positions;
2. Participating in regional, state and national organizations whose activities affect the District's interests;
3. Attending and participating in conferences, workshops, training and educational seminars designed to improve officials' skill and informational levels;
4. Attending District events;
5. Implementing a District-approved strategy, which typically should involve at least one staff member; and
6. Meetings such as those listed herein for which a meeting stipend is expressly authorized under this policy.

Reimbursement of expenses for other District business shall require prior approval the full Board. In the event an official is uncertain as to whether a request complies with this policy, such individual should seek resolution from the General Manager. Any questions regarding the propriety of a particular type of expense should be resolved by the approving authority before the expense is incurred.

Examples of expenses that shall not be reimbursable include, but are not limited to:

1. The personal portion of any travel;
2. Political or charitable contributions or expenses related to attendance at partisan political events;
3. Family expenses, including spouse's expenses when accompanying the Board Member on District business, as well as, expenses related to children, childcare, or pet-related expenses;

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4. Entertainment expenses, including theater, movies (either in-room or at the theater), alcohol, sporting events, gym, massage and/or golf related expenses, or other cultural events;
5. Personal automobile expenses, including repairs, traffic or parking fines or insurance;
6. Personal losses incurred while on District business. Any questions regarding the propriety of a particular expense should be resolved before the expense is incurred; and
7. Expenses that are reimbursed by another agency.

All other expenses require prior approval by the Board of Directors. Unless approved otherwise by the Board, Board members may receive reimbursement for budgeted purposes only up to the pro-rata share of the budgeted purposes. For example, if the annual budget includes \$5,000 for educational seminars for the Board, each Board member may receive reimbursement for only up to \$1,000 worth of educational seminars, on one-fifth of the budgeted amount.

The following expenses also require approval by the Board of Directors in advance:

1. International and out-of-state travel;
2. Expenses exceeding \$2,000 per trip.

Any expenditure in excess of \$2,000 per trip will require approval by the Board of Directors at the next regularly scheduled Board meeting.

Attendance at any seminar or conference paid for by the District will be allowed for Board members who will not begin a new term of office and whose terms expire within three months of the date of the seminar or conference, only when said Board member has requested approval of attendance in writing at a Board meeting, and Board member has received approval to attend by the Board of Directors at said Board meeting.

SECTION 4: MEETING STIPENDS

General

Consistent with Government Code section 61047, and as provided in Ordinance No. 460 of the District, Board members shall be entitled to receive one hundred seventy five dollars (\$175) for each day of service ("daily meeting stipend") for each day's attendance at meetings, as defined in this policy during Fiscal Year 2023-2024. Each fiscal year thereafter the amount of compensation shall increase by \$10 per day of service, until the amount per day of service equals \$285. Such compensation is in addition to any reimbursement for meals, lodging, travel and expenses consistent with this policy.

Meetings and Service Subject to Daily Stipend

Pursuant to Sections 20200 through 20207 of the Water Code and Section 61047 of the Government Code, Board Members shall receive compensation for each day of service, up to a maximum of eight (8) days of service monthly for attending the following meetings as shown on the approved Board of Director's Meeting Matrix;

1. Attendance at regular, special and adjourned meetings and workshops of the Board of Directors;
2. Attendance at regular, standing or ad hoc committee meetings; and
3. Attendance at meetings listed in the Board of Director's Meeting Matrix (See below for matrix), which are deemed as functions which are attended in an official capacity as a member of the Board of Directors.
4. Attendance or participation by any Board Member at any seminar, conference or meeting shall be considered as distinct approval of qualification for compensation of each day of attendance of said event, as long as the maximum compensation does not exceed eight (8) days per calendar month.

Participation in the following association's seminars, conferences and meetings shall be eligible for payment of per diems and expenses, consistent with this policy.

- A. Association of California Water Agencies (ACWA).
- B. California Special Districts Association (CSDA).
- C. Water Education Foundation.
- D. WateReuse Association.
- E. California Association of Sanitation Agencies (CASA).
- F. Groundwater Resources Association (GRA).
- G. Special District and Local Government Institute.
- H. Department of Water Resources (DWR).
- I. California Water Quality Annual Conference.
- J. National Recreation and Park Association (NRPA)
- K. CPRS (California Park and Recreation Society).
- L. Other professional organizations wherein participation is for Board member related education and professional development.

The Board may supplement this list of organizations by an amendment to this policy.

5. Meetings or events which are not compensated are: Retirement dinners, political fundraisers, sporting events, chamber of commerce mixers, dedication ceremonies and groundbreaking ceremonies.
6. Certain meetings listed in the Board of Director's Meeting Matrix will be assigned to each Board member. If more than the assigned Board member attends, the additional Board member will not receive day of service compensation. If the assigned Board member is not in attendance and an alternate Board member attends, the attending

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alternate or other available Board member attending will receive compensation for a day of service.

Board of Director’s Meeting Matrix

	Activity/Description	Eligibility ¹	Appointed Rep(s)²
1	Regular Board meeting	All Directors	
2	Special Board meeting or Workshops	All Directors	
3	Adjourned Board meeting	All Directors	
4	Board Committees	Appointed by Board President	
5	Ad Hoc Committees	Appointed by Board President, with approval of the full Board.	
6	ACWA Conference	All Directors	
7	Meetings, Summits or Conferences with elected officials and/or agency officials regarding matters within the subject matter jurisdiction of the District, subject to the limitations set forth in this policy.	All Directors	
8	Chino Basin Desalter Authority (CDA) – Payment made by CDA, not JCSD	Appointed Reps	
9	WRCRWA	Appointed Reps	
10	Riverside Regional Advisory Committee	Appointed Reps	
11.	Attendance in official representation of the JCSD Board of Directors by official invitation (not optional volunteered attendance)	All Directors	
12.	Attendance as official Speaker or Official Introduction as Elected Official of JCSD Board of Directors	All Directors	

Aggregate Limits

A member of the Board of Directors shall not receive stipends exceeding \$1,400 in any given month during Fiscal Year 2023-2024, with each year thereafter increasing to the maximum allowed in accordance with Ordinance No. 460 (see SECTION 4. MEETING STIPENDS, General).

Cost Control

To conserve District resources and keep expenses within community standards for public officials, expenditures should adhere to the following guidelines. In the event that expenses are incurred that exceed these guidelines, the cost borne or reimbursed by the District will be limited to the costs that fall within the guidelines.

SECTION 5: TRANSPORTATION

The most economical mode and class of transportation reasonably consistent with scheduling needs and cargo space requirements must be used, using the most direct and time-efficient

route. Charges for rental vehicles may be reimbursed under this provision if more than one District official is attending an out of town conference, and it is determined that sharing a rental vehicle is more economical than other forms of transportation. In making such determination, the cost of the rental vehicle, parking and gasoline will be compared to the combined cost of such other forms of transportation. Government and group rates must be used when available. In addition, Board members may elect to rent a vehicle in-lieu of traveling by air, in which case, such rental shall be reimbursed as set forth below.

Airfare

Air travel shall be booked as far in advance as possible to achieve the most reasonable airfares. Airfare expenses are limited to Coach or Economy classes.

If a Board member chooses to travel in his or her private automobile, rather than by scheduled airline, such reimbursement will not exceed the cost of Coach or Economy class airfare plus normal cost for transportation to and from the airport at the point of departure and the airport at the destination.

Airport Parking

Expenses for parking a personal vehicle at the airport are reimbursable, based upon receipts. Airport parking expenses shall be limited to the rates for long-term parking when travel requires parking in excess of 24 hours.

Automobile

Automobile mileage is reimbursed at Internal Revenue Service rates presently in effect (see www.irs.gov). These rates are designed to compensate the driver for gasoline, insurance, maintenance, and other expenses associated with operating the vehicle. This amount does not include bridge and road tolls which are also reimbursable. The Internal Revenue Service rates will not be paid for rental vehicles; only receipted fuel expenses will be reimbursed.

If two or more Board members travel in the same car, the Board member driving will get full mileage reimbursement, provided that said mileage does not exceed the cost of Coach or Economy class airfare plus normal cost for transportation to and from the airport at the point of departure and the airport at the destination.

Car Rental

Rental car expenses shall only be authorized for District business purposes and when the travel circumstances require the use of a rental car. Government and group rates must be used when available.

Compact size vehicles shall be used when available and adequate for travel needs. Advance reservations shall be used, whenever possible, to ensure the availability of the most economical class of vehicle. Additional charges for optional insurance offered by rental car agencies are not an eligible expense. Fuel costs, parking fees, and bridge or road tolls related to rental car travel are eligible for reimbursement based upon receipts.

Taxis/Shuttles

Taxis or shuttle fares may be reimbursed, including a 15 percent gratuity per fare, based upon receipts. The cost of such fares should be equal to or less than the cost of car rentals, gasoline and parking combined, or when such transportation is necessary for time-efficiency.

SECTION 6: LODGING

If lodging is in connection with a conference or organized, educational activity conducted in compliance with this policy, lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is available to the Board member at the time of booking. If the group rate is not available, or is sold out, the Board member shall use comparable lodging that is consistent with the requirements of this policy. Government rates shall be requested, when available.

SECTION 7: MEALS

Meal expenses and associated gratuities are reimbursable at the maximum federal per diem meal and incidental expenses (M&IE) rate for the Los Angeles area located on the GSA website at: <https://www.gsa.gov/travel/plan-book/per-diem-rates?> The rate to be used will be the current rate published for the year of travel.

For example, the published rate for 2023 is as follows:

Breakfast	\$17
Lunch	\$18
Dinner	\$34
Incidental Expenses	\$5
Total M&IE	\$74

Board members may combine one or more of the abovementioned amounts to create a maximum daily reimbursable limit equal to the Total M&IE limit (e.g., \$74 for 2023). For example, a Board member may skip breakfast and order lunch costing \$30 and a dinner costing \$44. The Board member may be reimbursed \$74 for meals that day.

SECTION 8: TELEPHONE/FAX/CELLULAR

Board members will be reimbursed for actual telephone and fax expenses incurred on District business. Telephone bills should identify which calls were made on District business. For cellular calls when the official has a particular number of minutes included in the Board member's plan, the Board member can identify the percentage of calls made on public business.

SECTION 9: INTERNET

Board members will be reimbursed for internet access connection/and or usage fees away from home, not to exceed \$27.00 per day, if internet access is necessary for District related business.

SECTION 10: MISCELLANEOUS CHARGES

Baggage handling fees of up to \$1 per bag and gratuities of up to 15 percent will be reimbursed. Expenses for which Board members receive reimbursement from another agency are not reimbursable by the District.

SECTION 11: LEGISLATIVE TRAVEL

A budget line item has been authorized by the Board of Directors for travel involving legislative issues, including State and Federal legislative issues. The total budget amount is \$10,000 and is available for use by all five (5) Board members. This budget is to be used for travel expenses involving Jurupa Community Services District legislative issues and all "regular" travel rules and authorizations, referred to in Policy 2006-03, apply to legislative travel and expense authorizations and reporting. When submitting their expense reports for reimbursement and when requesting authorization, Board Members must advise staff that they are using the "Legislative" travel budget.

SECTION 12: SUBSCRIPTIONS, PUBLICATIONS AND MEMBERSHIPS

Funds will be allocated in the District's budget for Board members to purchase subscriptions, publications and individual memberships. Board members will have the discretion to purchase subscriptions and publications that pertain to District business. Board members will also have funds to participate in individual memberships that bring value to the District. Board members need to verify with staff prior to applying for an individual membership, to confirm that the District does not have a District-wide membership that the Board member can take advantage of.

The yearly funds for subscriptions, publications and memberships will be in the budgeted amount of \$2,500. The funds will be split on a pro-rata share for the budgeted purposes. For example, each Board member will have \$500 per year to spend from their respective fund.

SECTION 13: CASH ADVANCE POLICY

From time to time, it may be necessary for a Board member to request a cash advance to cover anticipated expenses while traveling or doing business on the District's behalf. Such request for an advance should be submitted to the General Manager or designee within 5 days prior to the need for the advance with the following information:

1. The purpose of the expenditure(s);

2. The benefits of such expenditure to the residents of District;
3. The anticipated amount of the expenditure(s) (for example, hotel rates, meal costs, and transportation expenses); and
4. The dates of the expenditure(s).

Any unused advance must be returned to the District treasury within two (2) business days of the Board member's return, along with an expense report and receipts documenting how the advance was used in compliance with this expense policy.

SECTION 14: CREDIT CARD USAGE

The District does not issue credit cards to individual Board members. When travel arrangements are made in advance, a District credit card may be used for the purchase of airline tickets and for confirming hotel reservations. Reservations must be made through the District Executive Assistant. Receipts documenting expenses incurred on the credit card must be submitted within 30 calendar days of use. Credit cards may not be used for personal expenses, even if the Board member intends to subsequently reimburse the District.

SECTION 15: EXPENSE REPORT CONTENT AND SUBMISSION DEADLINE

All cash advance, credit card and expense reimbursement requests must be submitted on an expense report form provided by the District (see attached). All expenses reported on this form must comply with the District's policy relating to expenses and use of public resources. The information submitted on this form is a public record.

Board members must submit their expense report form within 30 calendar days following an expense being incurred, accompanied by legible receipts documenting each expense. Failure to provide such documentation in a timely fashion may result in the expense reimbursement being denied. Lost receipts or de-minimus expenses of less than \$10, such as, expenses for travel on public transportation, must have a written explanation, with signature by the Board member under the penalty of perjury substantiating the cost incurred and the fact that the receipt was lost, to be approved for reimbursement.

Expense reports must document that the expense in question met the requirements of this policy. For example, if the meeting is with a legislator, the Board member should explain whose meals were purchased, what issues were discussed and how those relate to the District's adopted legislative positions and priorities.

SECTION 16: AUDITS OF EXPENSE REPORTS

All expenses are subject to verification that they comply with this policy. It is the responsibility of the Board member to verify the accuracy of the final expense report prior to submittal to the Accounting Department for reimbursement.

Under the provisions of the Public Records Act, all travel and expense reports, and any accompanying receipts, are public records and are subject to disclosure.

SECTION 17: REPORTING REQUIREMENTS TO GOVERNING BOARD

At the following regular meeting of the Board of Directors, each Board Member shall briefly report, in writing, on the meetings attended at the District's expense. If multiple Board Members attended, a joint report may be made. In addition to the mandatory reporting set forth above, when Board Members attend a conference or event set forth in this policy conducted in compliance with Section 54952.2 (c) of the Brown Act, a report shall be made.

SECTION 18: COMPLIANCE WITH LAWS

Board members should be aware that some expenditures may be subject to reporting under the Political Reform Act and other laws. All District expenditures are public records subject to disclosure under the Public Records Act and other laws. The General Manager shall cause to be prepared an annual summary of expense reimbursements over \$100 per expenditure and make those available for public disclosure pursuant to Government Code Section 53065.5.

SECTION 19: VIOLATION OF THIS POLICY

Use of public resources or falsifying expense reports in violation of this policy may result in any or all of the following: 1) loss of reimbursement privileges, 2) a demand for restitution to the District, 3) the District's reporting the expenses as income to the Board member to state and federal tax authorities, 4) civil penalties of up to \$1,000 per day and three times the value of the resources used, and 5) prosecution for misuse of public resources.

SECTION 20: WAIVER OF POLICY

A Board member may waive any or all of the payments permitted by his policy. However, following such waiver, such Board member thereafter shall not be entitled to any payment.

SECTION 21: ETHICS TRAINING

Board Members shall receive a minimum of 2 hours of training in general ethics principles and laws relevant to public service within one year of election. Additionally, each Board Member shall receive a minimum of 2 hours of ethics training every two years thereafter.

SECTION 22: UNCERTAINTY OF THIS POLICY

In the event the General Manager is uncertain as to whether any request or practice complies with this policy, he or she may seek resolution from the Board of Directors.