



Policy 12

Travel and Reimbursement

September 26, 2024

The purpose of this policy is to establish a travel and expense reimbursement policy for the Mendocino Coast Health Care District (the District). This policy applies to both Board Members and employees who incur actual and necessary expenses in the performance of official duties, including attendance at business or professional conferences and training seminars on behalf of the District, or other travel on authorized District business. In this policy, the term “employee” includes contractors for the District for whom the District reimburses expenses.

It is the intent of the District to assure compliance with IRS regulations and California Government Code Section 53232.2 specifically relating to Board member reimbursements.

Authorization of Board Expenses

It is in the best interests of the District to maintain Board member participation in professional, community and industry organizations. Expenses incurred by members of the Board of Directors in attending meetings and conferences of the following organizations and functions are hereby designated as reimbursable:

- 1.1 Meetings of organizations in which the District is an active member (e.g. Association of California Health Care Districts, California Special Districts Association).
- 1.2 Meetings directly related to the conduct of District business. Included in this category are groundbreaking and special events sponsored by healthcare organizations, both governmental and non-profit, receiving financial support from the District.
- 1.3 Meetings of non-political community groups that extend a specific invitation to attend and at which the Board member actively participates in the program.
- 1.4 Attendance at symposia and educational events, the primary purpose of which is to elucidate or update industry members on health care issues or matters relating to special districts or district board administration.



All other expenditures by Board members require specific prior approval at a regular meeting of the Board.

Authorization of Employee Expenses

Attendance by employees at events approved for Board attendance is appropriate, subject to prior approval by the General Manager or designee. In addition, special training sessions and other unique one-time meetings or situations may be pre-approved by the General Manager or designee on a case-by-case basis.

PROCEDURE

Reimbursement of business-related expenses pursuant to this policy is usually not considered income to the person seeking reimbursement; however, all requests for reimbursement must be substantiated, including documentation of the reason for the expense, accompanied by itemized expenses with original receipts, prior to reimbursement.

1. Required Forms and Procedures

The General Manager or designee, will establish such forms as are necessary and appropriate to provide accurate records of travel requests and travel expense reimbursement. It is the responsibility of the individual seeking reimbursement to obtain and submit documentation for every expense. Reimbursement of expenses incurred pursuant to this policy or with prior board approval, shall be made upon submission of appropriate expense forms and receipts. Applicable receipts must be submitted with the board member or employee's name and nature of the business documented.

2. Per Diem Transportation Expenses

Use of air, train, private car or bus shall be selected on the basis of the most reasonable and appropriate method, taking into consideration distance, time and total costs to the District, after all expense items are tabulated. If the use of a personal automobile is required for approved District business, the District will reimburse for mileage at the prevailing IRS reimbursement rate on a per vehicle basis, regardless of the number of passengers. Use of a privately owned vehicle on District business requires the driver to possess a valid California driver's license and to carry the minimum automobile insurance required by law, and the District retains the right to request proof of insurance. Any damages to a personal vehicle or service repairs are of a personal nature, and are not reimbursed by the District. Expenses such as tolls and parking will be fully reimbursed upon presentation of the receipt. When the use of public air carrier



transportation is approved, travel for all personnel shall be in coach class or equivalent service.

While traveling, the use of rental vehicles is discouraged. Courtesy shuttle service, buses, or limousine service should be utilized between airports and meeting locations. When rental vehicles are used, the least expensive vehicle practical will be used.

3. Meal Expenses

The maximum daily meal allowance is \$80.00 (which includes taxes and tips) per person, per day, as established by the United States General Services Administration. Expenses shall not exceed the daily meal limit amounts set, regardless of the amount of receipts submitted. Meals that are included in conference registration fees will not be an allowable expense. If the rates set by the United States General Services Administration exceed those established in this policy, the federal government rates/allowances shall supersede.

4. Lodging Expenses

The cost of lodging accommodations for approved conferences, seminars or meetings will be arranged in advance directly by the District staff or reimbursed to the Board Member or employee as outlined in the following paragraphs. In the case of advance arrangements approved by the General Manager, a check will be issued to the traveler prior to departure which will cover all hotel/motel charges, including parking.

Hotel and motel charges shall be based on single occupancy rates, and to the extent possible will be at government or group rates. The District will not reimburse Board Members or employees for lodging expenses incurred by family members when an Board Member's or employee's family accompanies them, or for any charges for additional guests in the same room. In instances where conference hotels are filled, the Board Member or employee should attempt to secure comparable rates at the nearest hotel.

5. Unauthorized Expenses

Items of personal nature are not reimbursable including: movies, entertainment, premium television services, alcoholic beverages, dry-cleaning, spas, gyms, barber, magazines, shoeshine, travel insurance, purchase of clothing or toiletries, loss of tickets, fines or traffic violations, excess baggage, spouse and/or guest accommodations, office equipment and other personal items. Quasi-social events such as retirement or political events are not reimbursable.



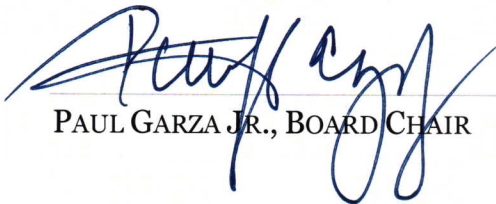
*MCHCD provides a hospital and fosters leadership, advocacy and collaboration
for our community health and well-being.*

If unauthorized expenses have been paid by the District, (i.e., via credit card or petty cash), the Board member or employee will be responsible for immediate reimbursement to the District, either by personal check or an authorized payroll deduction. Unauthorized expenses that are not immediately reimbursed shall be classified as income to the person reimbursed and may be prohibited by law.

6. Reports

Pursuant to Government Code § 53232.3, Board Members shall make a brief report on meetings or events attended for which expenses are reimbursed, at the next regular meeting of the Board.

APPROVAL SIGNATURES:


PAUL GARZA JR., BOARD CHAIR

September 26, 2024

DATE ADOPTED

ATTEST:

SUSAN SAVAGE, BOARD SECRETARY

September 26, 2024

DATE

