



BPC Policy No. 641

SUBJECT: TRAVEL AND BUSINESS EXPENSE REIMBURSEMENT POLICY

PURPOSE: To provide policy guidance for the reimbursement of travel, subsistence and business expenses to the members of the Board of Port Commissioners (Commissioners), employees and agents of the San Diego Unified Port District (District), as necessary. The objectives of these guidelines are multifold:

- To ensure that Commissioners, employees and agents of the District, as necessary, are reimbursed on a timely basis for all appropriate business travel expenditures that they have incurred.
- To ensure that the District's travel, subsistence, and business expenses are cost effective and necessary for the District's business.
- To set guidelines as to what expenditures are considered appropriate and therefore reimbursable.

The District's Travel and Business Expense Reimbursement Policy (Policy) reflects a commitment to developing a strong presence in a competitive global environment for the betterment of the San Diego region. This Policy includes a commitment to actively identifying and nurturing business opportunities, maintaining key stakeholder relationships, acting on training and best-practices needs in cooperation and collaboration with other ports, associations and industry groups for the District's long- term success. The Policy seeks to achieve these goals in a responsible, transparent and accountable manner.

A list of definitions is included for reference as Appendix A to the Policy.

Commissioners, employees and agents of the District as necessary will comply with this Policy and the procedures detailed in Administrative Procedure 106-121, "Out-of-Town Travel on Authorized District Business," Administrative Procedure 128-213, "Business Mileage Reimbursement," and Administrative Procedure 124-106, "Mobile Device Use Procedure." These Administrative Procedures are established, approved and revised by the Executive Director or designee.

This Policy will be reviewed on an annual basis for compliance with Internal Revenue Service (IRS) regulations, California Government Code and District policies and procedures.

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1. Approvals

Commissioners, employees and agents of the District, as necessary, engaging in out-of-town travel for business or professional development purposes must obtain approval prior to the travel. It is expected, absent extenuating circumstances, that approval and travel arrangements be made at least three (3) weeks prior to the trip taking place to obtain optimal airline and hotel reservations.

Where more than one employee participates in a business activity, the individual at the highest level of authority must report the expense or obtain a higher-level approval (e.g., a Vice President's approval for a Director's expense paid by an employee). It is inappropriate to have an individual at a lower level of authority report the expense, and for an individual at a higher level of authority approve the expense when both participated in the activity. Expenses must be approved by an individual at a higher level of authority than the individual(s) on whose behalf the expense was incurred.

The Chair of the Board of Port Commissioners {Chair} may designate appropriate representatives of the Board to participate in Port-related travel requirements early in the calendar year. The maintenance of a quorum of Commissioners within the District for all scheduled meetings shall be a consideration in the Chair's decision on assignments. Travel for employees is permitted at the discretion of each Department Head or designee and will be considered within the parameters of each department's adopted budget, while maintaining focus on the benefits to the District in relation to the anticipated costs for the proposed travel. Any individual submitting a fraudulent expense report will be subject to disciplinary action up to and including termination, as well as penalties under applicable IRS regulations.

2. General Expense Reimbursement Guidelines

2.1 Reimbursable and Non-Reimbursable Expenses

The District has established the following guidelines for travel, subsistence and business expense reimbursement for all Commissioners and District employees. If a Commissioner requests reimbursement for an expense that does not fall within the adopted policy, the expense shall be approved by the Board in a public meeting before the expense is incurred. Reimbursement to employees for any expenses that have not been covered in this document, or are unusual in type or amount, must be explained in detail on the expense report and is subject to approval by the Executive Director or designee.

The District will reimburse for reasonable, properly approved and substantiated travel, subsistence, and business expenses in accordance with the guidelines set forth in this

Policy. Such expenses may result from attendance at District-related conferences, seminars or meetings; in-town transportation or out-of-town travel for business purposes; or other business-related expenses.

The District will not reimburse for any expense amounts not actually incurred. For example, the District will not reimburse an amount in lieu of hotel costs when an individual stays with friends or relatives, nor will the District reimburse meal costs if in fact the actual costs were paid by another party.

If travel is personal and part business, then the travel expenses should be allocated between the reimbursable business portion and the non-reimbursable personal portion. The District does not reimburse the nonbusiness portion of travel expenses.

A list of the reimbursable and non-reimbursable expenses are listed in Appendix B. Commissioners and employees should refer to the remaining detailed sections of this policy to understand the limitations in each area.

2.2 Time Frames

The following are required time frames for receiving and returning travel advances and submitting travel expense reports. Failure to account for travel advances within following time frames may result in the suspension of privileges to obtain further advances and/or participation in future District-paid travel and the amount will be treated per IRS regulations.

- A travel advance must be accounted for within thirty (30) days of when an expense is paid or incurred.
- Expenses to be reimbursed must be reported and prepaid expenses must be accounted for within sixty (60) days after expenses are paid or incurred.
- A travel advance in excess of substantiated and allowable expenses must be returned to the District within one hundred twenty (120) days.

Written reminders will be sent to Commissioners and employees who have received travel advances and/or incurred prepaid expenses and who fail to submit an expense report within thirty (30) days of completion of the trip.

Employees terminating employment must file expense reports at least five (5) working days before the last date of employment. Failure to do so may result in the District denying the reimbursement request.

2.3 Substantiation of Expenses

Each traveler submitting a Travel Expense Report Statement must also submit a Travel Report explaining the trip. The Report should summarize the highlights of and/or the key results of the trip. Commissioners must provide a brief verbal report at the next regular meeting of the Board.

Substantiation of travel expenditures must include the following items:

- The amount of the travel expenditures.
- The dates of employee departure and return, and the number of travel days spent on business away from home.
- The destination or locality of the travel, described by name of city or town or other similar designation.
- The business reason for the travel or the business benefit gained or expected to be gained.

Pursuant to California Government Code, Commissioners must provide itemized receipts for all expenses regardless of the amount. The Executive Director, Port Attorney, Port Auditor, Executive Vice Presidents and Vice Presidents must also provide itemized receipts for all expenses regardless of the amount.

For all other employees, the District requires that itemized receipts must be provided for all expenditures of \$25 or more.

For both Commissioners and employees, each receipt must be imprinted with the name of the business and date. In those instances where a receipt is lost or otherwise unavailable, a written statement of the circumstances must be attached and may, or may not, be accepted for reimbursement, depending upon the circumstances.

2.4 Cancellation and Penalties

If a conference or seminar registration fee, airline ticket, or hotel deposit was prepaid by the District, and the employee is unable to travel and the prepayments are not refundable, the employee shall reimburse the District for all prepaid costs, unless the inability to attend is for valid medical reasons, personal emergencies, or trip cancellation by the District or customers in the case of sales calls. In the case of trip cancellation, Commissioners and employees shall return any travel advance promptly to the District. Employees shall also reimburse any non-refundable prepayment promptly to the District.

2.5 Loss and Theft of Personal Effects

Commissioners and employees are encouraged to leave valuable items at home. If that is not possible, items should be placed in a hotel safe when available.

In the case of losses during foreign travel, the District may have some coverage under a foreign liability policy. In the event of loss or theft of personal effects where District insurance does not exist, the Commissioner or employee may choose to file a claim against their personal auto and/or homeowner's insurance policies for reimbursement if possible. Insurance deductibles for damaged, lost or stolen items may be reimbursed on a case-by-case basis.

3. Travel and Subsistence Expenses

3.1 Air Travel

3.1.1 Travel Services Coordinator/Travel Management Company

All airline tickets shall be obtained through the Travel Services Coordinator/Travel Management Company. All unused tickets, refundable or nonrefundable, shall be returned to the Travel Services Coordinator/Travel Management Company for credit or reuse. All lost or misplaced tickets must be reported to the Travel Services Coordinator/Travel Management Company who will arrange replacement or refund. Commissioners and employees shall not exchange airline tickets purchased by the District. Any exchanges shall be administered by the Travel Services Coordinator/Travel Management Company.

3.1.2 Airfares

Air travel by Commissioners and employees ordinarily should be at the lowest fare available for the applicable class of service that permits travel at reasonable times and with reasonable itineraries taking into consideration business needs, total travel time, the nature of the trip and the participants. This is inclusive of the District's intent to support San Diego region businesses, which includes direct international flights to and from San Diego International Airport. The cost of upgrading an air ticket from a reimbursable class of service to a higher class of service (e.g., the charge to upgrade plus the differential between the lowest applicable fare available and any higher fare that is required to

upgrade), is considered a personal expense. This applies to Commissioners or employees who opt to upgrade their air tickets at a cost that exceeds the following reimbursable guidelines:

- For air travel within the United States (including Hawaii and Alaska), Mexico and Canada ; Coach fare basis.
- For air travel outside the United States, Mexico and Canada, Business Class fare (or First Class if Business Class is not available.) For flights under this rule, the domestic leg/connecting flight may be booked as Business Class fare as well.

Exceptions may be allowed for free upgrades, upgrades paid by the traveler, or upgrades necessitated by documented medical or physical condition under the Americans with Disabilities Act.

3.1.3 Discounted Fares

Commissioners and employees are expected to take advantage of the advance ticket pricing. However, where discounted fares are available only with penalties for cancellation or change, the probability of cancellation or change should be weighed against the amount of the discount, the size of the penalty, and the likelihood of future use.

To obtain the most economical fare when booking air travel, Commissioners and employees should provide general departure and arrival times, rather than specific carriers and flights. The ideal reservation is one with the least cost but is not unduly inconvenient.

Ordinarily, individuals may choose to depart one or two days early (e.g., on a Saturday for a meeting beginning on Monday morning) or to stay one or two extra days (e.g., until Sunday after a meeting ending on Friday or Saturday) if by doing so they are able to obtain a discounted airfare which they would not otherwise receive, and as long as the combined cost of the discounted airfare and additional allowable expenses are less than the cost of the lowest airfare otherwise available. If the additional travel does not meet these guidelines, it will be treated as a personal expense.

3.1.4 Public Transportation

Out-of-town travel may entail the use of taxis, shuttles, livery service, ferries, buses or other public transportation to go to and from the airport or for movement around a metropolitan area. Cities differ in the types of cost-effective transportation that they offer for transfers to and from airports or around the city. Individuals should choose the least

expensive, safe and direct type of transportation. In general, transportation to and from the airport should be by airport shuttle unless unavailable. Other reasonable transfer costs will be reimbursed.

When a personal automobile is used for transfer to an air, rail, or ship terminal, day parking at terminals will be reimbursed; however, automobiles should not be parked for extended periods at terminals unless the combined cost of mileage reimbursement and parking is less than other available transfer costs. See section entitled "Parking" for a further explanation of reimbursable parking expenses.

3.1.5 Travel of a Spouse, Significant Other, Family Member or Friend

The cost of travel and any related cancellation fees for a spouse, significant other, family member, or friend is considered a personal expense and is not reimbursable by the District.

3.1.6 Airline Air Phone Usage

Except in emergencies, usage of air phone service is reimbursable only for District business purposes.

3.1.7 Frequent Flyer Award Programs

The District does not reimburse individuals for the value of frequent flyer miles or points redeemed to acquire airline tickets or hotel rooms for out-of-town travel on District business.

Individuals may use frequent flyer miles or points earned through business travel for personal purposes (e.g., personal or family travel). Commissioners and employees may use frequent flyer miles or points to upgrade from a reimbursable class of service to a higher class of service. However, where there is a monetary cost in upgrading, e.g., a charge to upgrade or a higher fare is required, such costs are a personal expense.

Membership dues in frequent flyer and similar award programs (e.g., American Express Membership Rewards Program or Diners Club Rewards) are a personal expense.

3.2 Automobile Travel and Rental Cars

3.2.1 Mileage Allowance and Tolls

Individuals may opt to drive to an out-of-town location instead of fly, if economically feasible.

When it is necessary for individuals to travel by personal automobile to out-of-town locations, two or more persons should travel in the same automobile whenever practical to reduce expenses. When a personal automobile is used to travel to an out-of-town location on District business, the District will reimburse tolls paid and actual mileage driven at the District established mileage rate. In these cases, the District will reimburse the lower of either the lowest authorized class of fare available and transfers at that time, or the cost of mileage and tolls paid. The maximum reimbursement shall not exceed the cost of the least expensive authorized class of airfare to the same location.

3.2.2 Parking

The District will reimburse reasonable parking costs incurred while using an automobile on out-of-town District business. The District will reimburse the lesser of the parking cost for a personal vehicle left at the long-term parking facility, the cost of a shuttle service, or the cost of a taxi to and from the airport. See section entitled "Public Transportation" for a further explanation of reimbursable transfer expenses.

3.2.3 Rental Cars

Use of automobile rentals while on out-of-town business travel should be limited to those circumstances where the need for an automobile for business purposes is expected to be extensive, where safety of the traveler is a concern, or the use of taxi services or public transportation would not be economical or practicable.

Reservations for a rental car must be made through the Travel Services Coordinator/Travel Management Company so that the optimal reservation can be obtained. When use of a car rental is required, the District will reimburse the expense up to a mid-size vehicle, unless the number of persons traveling requires a larger car. If the District's business is located in the same hotel in which the individual is staying, the cost of the rental car will not be reimbursed unless a vehicle is needed to make a significant amount of business-related travel at the travel destination. If using a rental car or personal vehicle, use of a taxi or shuttle is not reimbursable, unless it is more economical (e.g., where the hotel's parking fee is \$20 per day, with no in/out privileges).

Detailed and itemized car rental receipts are required for reimbursement of the cost by the District to the Commissioner or employee. The receipt shall include: make of the car, price per day or week, taxes, and other charges as assigned. A copy of the car rental contract must accompany the reimbursement request. Copies of credit card billing receipts not listing itemized details are insufficient for reimbursement.

3.2.4 Insurance Coverage for Rental Cars

The District's Business Auto Policy (BAP) provides liability, collision, and comprehensive coverage for vehicles rented in the United States, territories and possessions of the U.S., Puerto Rico and Canada by Commissioners and employees while on District business. Additionally, the District has a Travel Accident Policy that provides benefits in the event of accidental death or dismemberment while Commissioners and employees are traveling worldwide on District business. Therefore, while traveling in the U.S., Commissioners and employees should decline all optional liability, property damage and other coverage and waivers offered by the various car rental companies. Commissioners and employees who purchase such coverage and waivers do so at their own expense.

The District's BAP does not provide liability or property damage coverage for vehicles rented in foreign countries other than Canada. Therefore, if and when District Commissioners and employees rent vehicles in foreign countries other than Canada, they should accept all liability insurance coverage and physical damage waivers offered by the rental companies.

3.2.5 Refueling Charges on Rental Cars

Rental car company charges for refueling the car upon return are very expensive. Individuals should make every effort to refuel the car before returning it. If it is offered, and a gas station is not reasonably close to the rental car facility, the traveler should consider pre-paying gasoline.

3.2.6 Personal Use of Rental Cars

Should individuals elect to rent a car even though it is not necessary for use in traveling to and from seminar/conference sites and local restaurants (within a reasonable distance), the car rental is considered a personal expense. All costs of cars rented for personal use (entertainment, shopping, visitation of a friend, etc.) are a personal expense. If a car is rented for combined business and personal use, the total cost of the rental should be allocated between reimbursable business and non-reimbursable personal expense.

3.3 Lodging and Associated Expenses

3.3.1 Lodging

The hotel and type of room selected will be managed by the Travel Services Coordinator/Travel Management Company to obtain appropriate accommodations at the best available rates. Whenever possible, the Traveler should stay at the seminar/conference or business meeting sites to take advantage of group rates and avoid incurring unnecessary

transportation costs for taxis or rental cars.

If a hotel reservation must be cancelled, it is the responsibility of the traveler to advise the hotel prior to the arranged date of arrival to avoid "no show" charges.

3.3.2 Laundry and Dry Cleaning

On out-of-town business travel consisting of three (3) or more consecutive nights, the District will reimburse reasonable laundry and dry cleaning costs. The District does not reimburse for laundry and dry cleaning costs on out-of-town business travel of fewer than three (3) consecutive nights.

3.3.3 Additional Hotel Charges

Lodging includes only the cost of a single occupancy room and related costs such as room taxes. Meal costs included on the hotel bill should be classified as "Meals." Other business expenses, e.g., business faxes, included on the hotel bill should be accurately classified on the Travel Expense Report. Personal expenses included on the hotel bill, e.g., in-room movies, should be redacted as personal expenses and should not be submitted for reimbursement. Refer to section 2.3, Substantiation of Expenses for further detail.

3.4 Meals and Associated Expenses

3.4.1 Meals

Commissioners and employees are reimbursed for reasonable, actual meal costs that are appropriate for the different circumstances.

3.4.2 Meals and Entertainment with Business Associates

The District encourages activities with business associates who may assist in business development for the District. The business associates entertained and the form of entertainment should be directly related to District business.

Documentation for business entertainment must include the following items:

- The amount of each separate entertainment expense. Incidental items such as taxi fares and telephone calls may be totaled on a daily basis.
- The date the entertainment took place.

- The name, address, or location and the type of entertainment (e.g., dinner, theater, etc.), if the information is not apparent from the designation of the location.
- The reason for the entertainment, or the business benefit gained or expected to be gained, and the nature of any business discussion or activity that took place.

Commissioners and employees must submit adequate substantiation for the expenses claimed or they will not be reimbursed.

3.5 Foreign Currency Conversion

Reimbursement for travel to a foreign country shall be calculated at the average posted exchange rate during the trip. The District will not accept out-of-town expense reports, or the return of travel advances, calculated in foreign currency. Refunds to the District on travel advances paid to Commissioners and employees will be made in U.S. currency only.

3.6 Third-Party Payments

Travel and subsistence expenses received from third parties shall be disclosed in compliance with California Code of Regulations as promulgated by the California Fair Political Practices Commission.

4. Other Business Expenses

4.1 Gratuities

Gratuities paid while out on District business are reimbursed based on actual amounts expended up to maximums identified below plus or minus \$1.00. Gratuities are normally identified separately when paid to bellmen or airport porters. Gratuities for meals and transportation are normally included in the expenses for these categories. Receipts are not required for gratuity reimbursement.

Reasonable gratuities by category are:

- Meals Not greater than 20%
- Other travel services 15%

Gratuities greater than the amounts identified above are considered personal expenses and

are not reimbursable.

4.2 Telephone Calls

4.2.1 Business Telephone Calls

The District will reimburse any business-related calls made while out of town on District business. Commissioners and employees are encouraged to use the lowest cost option for these calls; for instance, dialing directly from a hotel room should be the last resort as it is the typically the highest cost alternative.

4.2.2 Personal Telephone Calls

The District will reimburse the reasonable cost of one telephone call per day made by an individual to his or her family or significant other during an out-of-town assignment. Use the lowest cost option for this call, dialing directly from your hotel room should be the last resort as it is typically the highest cost alternative.

4.3 Cellular Phones

Within the United States, those with a District issued cellular phone should use it as usual for business calls and the allowable personal call per day. Outside the United States, refer to Administrative Procedure No. 124-106, Mobile Device Use Procedure.

4.4 Business Fax and Overnight Shipping Charges

Business fax charges and overnight shipment charges while traveling are reimbursable expenses. Generally, fax charges, if available through the hotel's business center, are the least expensive.

4.5 Office Supplies

The District maintains an inventory of standard office supplies used routinely in its work. Supplies that are not standard and are a personal preference are considered a personal expense. In most cases, individuals should not purchase supplies directly. In rare cases, e.g., on out-of-town travel, where it is impractical to obtain supplies from the office, individuals may purchase supplies directly, subject to approval on the Travel Expense Report.

4.6 Promotional Expenses - Local

When authorized and required to make expenditures locally on District business, Commissioners and employees are entitled to receive reimbursement for necessary expenses incurred.

Appendix A

Definition of Terms

Agent of the District: An agent of the public, State or government; a person authorized to act for the public in some manner pertaining to the administration of government or to aid District officials in the performance of the public interest.

Coach Fare: Any fare available in the Coach cabin. Economy plus/coach elite seating service may vary from airline to airline and use various names, but it is in the economy/coach cabin and is considered Coach Fare.

In-town Transportation: Travel that does not fall under the category of out-of-town travel defined below.

Livery Service: A business that keeps vehicles that people can hire (usually alternate transportation such as boats).

Out-of-town Travel: When a traveler is required to be away from the general area of their home substantially longer than an ordinary day's work and the traveler needs to sleep or rest to meet the demands of work while away from home. Generally, that would mean a location outside of San Diego County.

Reasonable Calculation for a Travel Advance: The amount of money advanced does not exceed the amount of anticipated expenditures.

Reasonable Time for Issuance of a Travel Advance: Within thirty (30) days of when an expense is paid or incurred.

Reasonable Time for Substantiation of Expenses to the District: Within sixty (60) days after it is paid or incurred.

Reasonable Time for Return of Travel Advance Amount Not used: Within one hundred twenty (120) days.

Appendix B

Reimbursable Expenses

The following out-of-town travel, business and subsistence expenses, when reasonable and properly substantiated, are reimbursable through timely expense reporting:

- Air, ship, or train travel
- Airline baggage check fees
- Foreign transaction fees when on international travel
- Insurance deductible and amounts not reimbursed by insurance for damage to a personal automobile while on District business may be reimbursed on a case-by-case basis
- Insurance deductible and amounts not reimbursed by insurance for theft of, or damage to, personal property from an automobile, hotel room, or office being used while on District business may be reimbursed on a case-by-case basis
- Transportation costs, including **taxi** fares, ferries, shuttles, etc., when necessary for business transfers
- Hotel or other lodging costs with itemized bill
- Hotel gym usage (excluding spa services, if any)
- Gratuities {up to a maximum of 20% of the receipt total for meals and 15% for other travel services, plus or minus \$5.00}
- One personal telephone call home per day
- Laundry and dry cleaning for travel requiring 3 or more consecutive nights away from home
- Rental car costs when necessary for out-of-town travel
- Mileage, parking charges, and tolls when using an automobile for District business
- Telephone and fax charges for business purposes while traveling Internet access fees
- Overnight shipment charges for business purposes while traveling

- Seminar and conference registration costs
- Meals and/or entertainment of business associates, in connection with a specific business purpose
- Meals and/or refreshments only for employees in connection with a specific approved group-related business activity (pre-approval of the Executive Director or Executive Vice President is necessary)
- Supplies, books, and equipment, if needed for seminars or conferences

Non-Reimbursable Expenses

The following are examples of travel and subsistence and business expenses which are not reimbursed by the District:

- Alcohol and liquor served at meals, unless consumed by business associates
- In-room *personal* consumption of hotel mini-bar contents (except non-alcoholic contents, e.g., bottled water, soda or snacks)
- In-room movies or video games
- In-flight movies, airplane head set rental
- Laundry and dry cleaning for travel requiring fewer than three (3) consecutive nights away from home
- Newspapers and magazines
- Toiletries (Reasonable exception may be made in extraordinary circumstances where baggage is lost for an extended period of time and business is to be conducted upon arrival. Proof of lost luggage required.)
- Personal items and services (e.g., baby-sitting, haircuts, kennel fees, etc.)
- Apparel purchases (business or casual) (Reasonable exception may be made in extraordinary circumstances where baggage is lost for an extended period of time and business is to be conducted upon arrival. Proof of lost luggage required.)
- Travel insurance (the District's insurance provides coverage)
- Alarm clocks
- Cost of charter or rental of aircraft

- Parking tickets and traffic fines
- Gasoline, car washes, oil changes, and other maintenance or repair services for personal automobiles used on business trips (the District reimburses automobile expenses based on rate per mile driven which includes auto-related expenses)
- Car washes for rental cars
- Meals or entertainment with persons that have no direct business purpose
- Meals, refreshments, or entertainment among employees unless pre-approved by the Executive Director or Executive Vice President
- Dinner shows
- Unreasonably costly expenditures (e.g., meals at inappropriately expensive restaurants)
- Personal entertainment
- Gifts by employees to other employees, holiday greeting cards, etc.
- Briefcases (unless approved and purchased by the District)
- Office supplies such as pens and pencil sets, pocket calculators, or electronic devices such as daily organizers and personal digital assistants (unless approved and purchased by the District)
- Personal credit or debit card fees (e.g., transaction, membership or annual fees) except foreign transaction fees while on international travel
- Political contributions
- Membership dues in airline clubs for employees
- Membership dues in frequent traveler award programs (e.g., American Express Membership Rewards Program, etc.)
- Expenses incurred for the purpose of supporting or opposing, or raising money to support or oppose any candidate, ballot measure, or political party
- Expenses incurred with any club or organization that discriminates on the basis of race, gender, religion, sexual orientation, or other individuating criteria in its membership policy.

RESOLUTION NUMBER AND DATE: 2022-152, dated December 13, 2022 (Supersedes BPC Policy No. 641, Resolution 2012-118, dated August 14, 2012; Resolution 2000-247, dated November 14, 2000; Resolution 87-221, dated August 4, 1987; and Resolution 86-7, dated January 7, 1986)