

TRAVEL & ENTERTAINMENT REIMBURSEMENT POLICIES

All expenses must be approved prior to incurring the expense. Total travel and entertainment budgets are approved during the board's approval of the annual budget and constitute prior approval up to that amount. All potential travel and entertainment expenses must be reviewed and approved by the Executive Director to ensure they are appropriate and consistent with budgeted amounts. Without prior approval, the expense will not be reimbursed.

Reimbursement for travel or entertainment may be requested using the monthly Travel and Entertainment Expense Report. The reimbursement request must include all information required on the Expense Report form, including the date, the purpose of the entertainment, the location and those who were entertained. Except for mileage, all expenses will be reimbursed based on actual expense. A receipt is required for all expenses of \$20 or more. Efforts should be made to minimize costs whenever possible.

Expense reports should be submitted within 10 days of the end of the month being submitted. Expense reports submitted later than 30 days following the end of the month will not be reimbursed but will be considered a donation.

Lodging: When staying at a hotel, reimbursement will be made for the room charge (including taxes) and Energy Trust related telephone calls.

Personal Vehicles & Mileage: Reimbursements for mileage will be the mileage rate authorized by IRS regulations for the current year (currently \$.345 / mile). Parking violations and traffic violations are not the responsibility of the Energy Trust.

Entertainment: Most entertainment expenses involve meals in restaurants. The choice of restaurants should be prudent. A restaurant should be appropriate to the occasion and reasonable in cost. Expenses incurred in connection with board and staff entertaining those with whom they do business will be reimbursed, within reason. There must be strong expectation that the entertainment will benefit the Energy Trust before it will be approved. Meaningful discussion of Energy Trust business must actually occur.