Lewis County
Purchasing and Reimbursement Guidelines for Lodging Tax Grant Recipients 2021

This document provides purchasing and reimbursement guidelines for Lodging Tax Grant recipients. Non-compliance with these guidelines will delay or potentially result in denial for a purchase/reimbursement claim. Please note that your Project Scope must identify the goods or services for which you wish to seek reimbursement.

General

All expense reimbursement claims must, at a minimum, include itemized receipts, copies of invoices paid, sample program or marketing materials, and any other documentation to describe use of Lodging Tax dollars, as well as an explanation of costs and/or billing invoices. The requestor shall ensure ample information/documentation is included to support individual reimbursement claims. Claims shall include two signatures of personnel authorized by the organization to sign claims submitted to the County.

Contract for Service Agreements

When submitting a claim for reimbursement, a complete copy of the contract service agreement package shall be submitted that includes: 1) the signed agreement/contract related to purchases of materials, equipment, services, and/or maintenance; 2) documentation of three (3) *informal bids for items costing more than $5,000; 3) an explanation justifying why the lowest bid was not selected should that be the case; and 4) a description of the scope of work and expected outcome for the services provided.

*send bid to three places for advertisement. Examples: local newspaper, Craigslist, Facebook, etc.

Purchase of materials, equipment, or services less than $5,000 shall be listed in the Project Scope Worksheet that accompanies your Agreement.

Contact Clerk of the Board Rieva Lester for further guidance as necessary.

Travel and Training

Claims for travel and training reimbursement will follow the criteria below and generally mirror County policy. Travel and/or training expenses projected to exceed $500.00 shall be pre-approved by the County. The County will only reimburse travel and/or training expenses incurred by employees/volunteers of the organization in receipt of Lodging Tax Funds for the current year and while they are performing activities related to the project for which grant funds were awarded.

Mileage

Mileage reimbursement for use of a Privately Owned Vehicle (POV) in conjunction with official business will be at the Internal Revenue Service (IRS) rate. (For example, the 2020 rate was $0.575 per mile.) The mileage form must be signed by the person incurring the expense and must include the date(s) and reason(s) for the trip. The mileage form also must include a printout of the Mapquest mileage calculation as determined by entering the beginning and ending destinations into the Mapquest.com website. **Mileage from home to work (commute) is not eligible for reimbursement.**

Parking

Parking receipts are required with explanation/supporting documentation.

Lodging

Overnight lodging associated with training/travel must receive approval from the County **prior** to incurring the expense. An itemized overnight lodging receipt identifying the number of occupants and single room rate shall accompany a claim for reimbursement. All lodging requests must be accompanied with supporting documentation/agenda/itinerary for travel. Lodging per diem rates for Washington State can be found at http://www.ofm.wa.gov/resources/travel.asp. Out-of-State per diem rates can found at http://www.gsa.gov/perdiem. **Gratuities (including delivery fees) for maid service, doorman, concierge and room service are not eligible for reimbursement. Wi-fi, movie rentals, magazines, mini-bar, snacks, and other personal entertainment/services are also not eligible for reimbursement.**

Meals

Reimbursement for meals, including tax and gratuity, will not exceed applicable per diem rates. Meal and Incidental Expense (M&IE) rates for Washington State can be found at http://www.ofm.wa.gov/resources/travel.asp. Out-of-state per diem rates can found on the US General Services Administration website at http://www.gsa.gov/perdiem. All meal receipts must be itemized, and reimbursements will be for actual expenses only. A maximum gratuity of 15% may be included in the claim for each meal. Any portion of a total meal expense that exceeds the maximum per diem rate for that meal (including tax and gratuity) shall be borne by the claimant. Meals will be reimbursed only for employees/volunteers of the organization who are required to attend meetings or training sessions where the meal is an integral part of the meeting or training session. Supporting documentation/agenda must accompany the reimbursement request.

Meal expenses NOT eligible for reimbursement:

- Meals included in an itinerary/agenda (e.g. "continental breakfast/ lunch") are not eligible for reimbursement if the attendee chooses to eat elsewhere
- Alcohol beverages are not eligible for reimbursement
- Meals for contract service providers
- Miscellaneous food expenses other than for breakfast, lunch or dinner
- Meals or other expenses for persons not employed by your organization

Commercial Transportation

Expenses incurred through use of commercial transportation (airline/train/bus tickets, etc.) will **NOT** be reimbursed by the County. These expenses shall be borne by the lodging tax recipient organization.

Rental Cars

Rental car expenses will **NOT** be reimbursed by the County. These expenses shall be borne by the lodging tax recipient organization.

Registration Fees

Registration for industry tradeshows, conferences, and/or events, must be accompanied by a receipt along with an itinerary, agenda, or brochure that describes the activity and purpose. To be eligible for reimbursement, registration fees that exceed $500.00 per person must obtain pre-approval from the County.

Payroll

Reimbursement for employee compensation and benefits must include reports that show dates, hours worked, employee name, job title, hourly rate, taxes, and/or benefits. This information must be certified by an authorized individual of the recipient organization. **Bonuses and car allowances are not eligible for reimbursement.**

Gifts

Expenses/costs for the purchase of gifts will not be reimbursed. This includes promotional items, gifts for volunteers, clients, customers, employees or other persons. The only exception is a giveaway de minimus in value. (e.g. a piece of candy at trade booths, etc.).

Expenses that are <u>NOT</u> eligible for reimbursement include, but are not limited to:

- Alcohol beverages
- Award plaques, trophies, or recognition items
- Barber or beauty parlor
- Bottled water
- Cleaning and pressing of clothing
- Expenses of a spouse, family member, or other persons not authorized to receive reimbursement
- Fines, penalties, and/or forfeitures
- Meals, snacks, uniforms, other clothing, and gifts for volunteers
- Personal entertainment activities/purchases
- Personal telephone calls, postage, reading material
- Personal toiletries
- Theft, loss, or damage to personal property

Reimbursement

Within thirty (30) days of receiving a reimbursement claims voucher that meets the requirements of this Agreement and applicable law, the County shall remit to the grantee a warrant for the approved reimbursement amount.

For questions, please contact the Board of County Commissioners' Office at 360-740-1120.