

4 RIVERS ELECTRIC COOPERATIVE, INC.
LEBO, KANSAS

Board of Trustees Policy

Subject: Employee Expense Accounts			Policy No: 401
Original Issue: 01/20/2020	Last Revised: 10/20/2025	Last Reviewed: 10/20/2025	Page 1 of 2

I. OBJECTIVE

To provide guidance and limits for travel and entertainment related business expenses incurred by employee travelers of 4 Rivers Electric Cooperative, Inc. (Cooperative).

II. POLICY

- A. The General Manager / Chief Executive Officer (CEO) shall develop procedures for the proper purchase, reporting, and reimbursement of legitimate Cooperative business expenses for employees.
- B. Expenses which are personal in nature are not reimbursable. Personal expenses include, but are not limited to:
 - 1. Beauticians, barbers, manicurists, masseuses, etc.
 - 2. Special room service (e.g., in-room movies)
 - 3. Babysitting fees, house sitting fees, or pet boarding fees
 - 4. Expenses incurred while extending a business trip for personal reasons
 - 5. Entertainment not specifically for Cooperative business
 - 6. Non-Compulsory travel and rental car insurance coverage
 - 7. Personal amusement on flights, including reading materials and in-flight movies
- C. Employees using a Cooperative issued credit card must not use the card for nonbusiness-related expenses. Any personal charges must be reimbursed by the employee as soon as reasonably possible.
- D. Frequent flyer miles and other travel points shall remain with the employee and may be used for subsequent personal use.

III. REPORTS

- A. The CEO expense report will be submitted to the Board of Directors for review and approval.
- B. Any expense account report may be requested for review by the Board of Trustees; however, expense account reports are internal records and shall not be released outside of the Board of Trustees.

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IV. RESPONSIBILITY

The CEO shall be responsible for administering and enforcing this policy.

10/20/2025
Date

/s/ Warren Schmidt
Board of Trustees, Secretary