December 3, 2014

TO: Gold Coast Transit District Board of Directors

From: Steve L. Rosenberg
Director of Finance and Administration

RE: Consider Approval of Revised Gold Coast Transit District Expense/Travel Reimbursement Policy

I. EXECUTIVE SUMMARY

GCTD’s existing Expense/Travel Reimbursement Policy was adopted by the SCAT Board of Directors in June 2007. At that time, revisions were made to assure compliance with AB1234 by specifically prohibiting reimbursement for alcoholic beverages, establish a requirement for receipts to accompany all expenses, establish a meal and incidental expense per diem guideline and limit reimbursement to the lower of actual incurred cost or a calculated trip maximum based on that guideline, establish a process for approving international travel, and eliminate an obsolete section.

Based on input from the General Manager and staff, a periodic review of the policy was recently conducted and the attached proposed revision was prepared for the Board’s consideration. Proposed revisions include:

- Incorporating approval criteria for out-of-state travel previously approved by the Board in June 2012;
- Revising the approval process for Organizational Dues / Fees to reflect the current management process and structure;
- Updating the per diem for breakfast from $8 to $10 and for lunch from $12 to $15, to reflect a more realistic cost for moderate business travel in 2014;
- Allowing some leeway for low-cost items without receipts, such as vending machine items;
- Providing a process by which a group of GCTD employees traveling together can have a group meal on one bill while remaining compliant with per diem guidelines; and
- Incorporating the Board meeting expense guideline previously approved by the GCTD Board in July 2014. The Board stipend of $100 remains unchanged since 1991.
The only cost impact of this change would result from the minor increase in the travel per diem. These costs are expected to be negligible, since GCTD does not have a high volume of business travel and GCTD employees who do travel most often do not spend up to the maximum trip per diem.

Exhibit “A” to this report is a marked-up version of the Expense/Travel Reimbursement Policy, showing the changes to the policy, and Exhibit “B” to this report is a clean version of the proposed new Expense/Travel Reimbursement Policy.

II. SUMMARY AND RECOMMENDATIONS

It is recommended that the Board approve the attached revised Gold Coast Transit District Expense/Travel Reimbursement Policy.

Concurrence:

____________________________
Steven P. Brown
General Manager
GOLD COAST TRANSIT DISTRICT

EXPENSE / TRAVEL REIMBURSEMENT POLICY

GENERAL PROVISIONS

A. Approval Process – Board of Directors and General Counsel

1. The Board and General Counsel may be represented at out-of-state transit meetings or conferences. The Directors shall be selected by the Board. Representation shall include the Chair and Vice-Chair, where their schedules permit, plus additional Directors as selected by the Board. Preference is given to Directors who have not attended an out-of-state conference or meeting during the past year. The General Manager shall approve all Board members and General Counsel expense accounts and a monthly report shall be provided to the Board for review and ratification.

2. Travel expenses of Directors shall be allowed only for travel outside the GCT service area, except in connection with assigned duties within the area when such expenses may be authorized.

3. GCT does not reimburse for expenses associated with traveling companions.

B. Approval Process – Employees

1. The employees attending out-of-state transit meetings or conferences or travelling on agency business within the United States or Canada shall be designated by the General Manager. The Board of Directors shall authorize all employee out-of-state travel outside the United States and Canada, and the General Manager, or designee, shall approve all employee expense accounts.

2. Travel expenses of employees shall be allowed only for travel outside the GCT service area, except in connection with assigned duties within the area when such expenses may be authorized by the General Manager.

3. GCT does not reimburse for expenses associated with traveling companions.

C. Organization Dues and Fees:

Organization dues and/or fees for job-related professional memberships for District employees shall be authorized by the General Manager. Organization dues and/or fees shall be reimbursed only to those persons who have been expressly authorized by the Board of Directors to incur such expenses and such reimbursement has been approved as to legality by the General Counsel. Organization dues and/or fees for job-related professional memberships for the General Manager or memberships for the District as an entity shall be authorized by the Board of Directors. Other expenses incurred in connection with such memberships shall not be paid unless they are reimbursable under some other provisions of this policy.

D. Transportation and Lodging Expenses

1. Reimbursement for transportation costs shall be the most economical means of travel and the most direct means of travel. Air travel will not be reimbursed above the economy fare.

2. Reimbursement for lodging should be for a basic or standard single occupancy hotel room. If a higher level of hotel room is all that is available, an explanation must be attached to the reimbursement request.

3. Employees are encouraged to request government rates when reserving lodging. When attending a conference, employees may stay at the hotel hosting the conference but should reserve the least expensive single occupancy room being offered by the conference organizers. Reimbursement for expenses for the authorized use of a private automobile shall be at the...
standard mileage rate as established by the Internal Revenue Services. The Board has established a monthly automobile reimbursement amount for the General Manager to compensate for required GCT travel within the county of Ventura. The General Manager may request additional reimbursement for automobile usage when travel is required outside the county of Ventura.

4. Private automobiles shall not be serviced by GCT and no other value shall be received for the use of a private automobile except as provided above.

E.. Meals & Incidental Expenses (M&IE)

1. Per diem for M&IE shall not exceed $60.00 per day. Detailed receipts that show what was purchased and the extended total (tip included) are required for reimbursement of M&IE. This includes meals charged to hotel bills. A meal-by-meal cost guideline is:

   Breakfast   $ 10.00
   Lunch       $ 15.00
   Dinner      $ 35.00
   Snacks      $ 5.00

3. If any meal is being furnished by GCT or by another organization, that meal will not be eligible for reimbursement. For conferences where registration fees include meals or other per diem type expenses, those meals or expenses shall not be eligible for reimbursement.

4. Total maximum M&IE reimbursement will be the sum of all expenses incurred and documented by receipt, not to exceed the sum of the guideline cost for all eligible meals. An eligible meal is one for which the employee qualifies under Provision E.3 of this policy. A snack is an eligible meal for any travel day. Reimbursement may be made for the actual cost of snacks purchased for which a receipt is not available, such as from a vending machine, not to exceed $5 per day.

   Use Table 1 of this policy, which is also included as an attachment to the GCT expense report, to calculate your maximum M&IE reimbursement.

5. The cost of alcoholic beverages is not eligible for M&IE reimbursement.

6. The full per diem allowance is applicable only to those days where travel starts before 7:00 a.m. and ends after 7:00 p.m. When partial days are traveled, only the amounts designated for the eligible meals will be reimbursed.

7. Meal expenses incurred within the GCT service area shall not be reimbursed except with authorization by the General Manager or designee.

F. Travel outside the Continental U.S.

Reimbursement maximums for travel outside the continental U.S. will be established and approved by the Board of Directors in advance of the trip on a case-by-case basis, using either the IRS guidelines (Alaska and Hawaii) or the U.S. State Department published rates as a guideline.

G. Reimbursement Procedures

Request for advance reimbursement of expenses can be submitted to the General Manager by noting the nature of the expenses and the amount requested. Advance funds not used for reimbursement of expenses shall be returned (by check or money order, not cash) to the General Manager with a final expense account claim no later than thirty (30) days after return from the approved travel.

1. All trip expenses, including expenses paid in advance by GCT or covered by a travel advance, shall be included on the expense report. Receipts for all expenses submitted for reimbursement shall be submitted with the expense claim form.

2. Where expenses, other than transportation, lodging, meals and incidental expenses are incurred, any cost over $10.00 shall be accompanied by a receipt when reimbursement is requested.

3. No personal expenses are to be allowed, i.e., purchase of clothing, gifts, spouse’s meals, etc.
4. Items not subject to maximum per diem rate include: actual cost of single occupant hotel/motel room (the difference between double room rate for spouse shall be reimbursed to GCT), air transportation to meeting site; transportation while at the meeting site such as public transit, taxi, or rental vehicle; registration or entrant fees for conferences, conventions, seminars or other authorized events; and/or business guest meals (individual’s name, position, basis of business and relationship to GCT programs must be detailed when reimbursement is requested).

5. GCT shall reimburse only for expenses that are necessarily incurred in connection with the business of GCT. In no event shall such reimbursement be in an amount greater than the actual cost.

6. Reimbursement shall be provided for such incidental expenses as parking, taxi fare and telephone calls, if such expenses are necessarily incurred on behalf of GCT.

7. When a group of GCT employees travel together, it is a permissible option for one employee to pay the full cost of a group meal. The detailed bill showing all items ordered must be submitted to use this process, and alcoholic beverages may not be included on the bill. The process is as follows:

   a) The employee that pays may use a district-issued credit card. Under this circumstance, each employee would be provided a copy of the dinner bill and would list their proportional share of the meal as a meal expense, company-paid. (Example: If the dinner was $100 for four employees, each employee would receive a copy of the dinner bill and each would claim 1/4 of the bill, or $25.00, as a meal expense, company-paid and not to be reimbursed)

   b) The employee that pays may use his or her own funds. Under this circumstance, the paying employee would submit the full cost of the group meal as a miscellaneous expense (to be reimbursed), and each of the attendees (including the paying employee) would list their proportional share of the meal as a meal expense, company-paid. (Example: If the dinner was $100 for four employees, the paying employee would expense the full $100 as a miscellaneous expense, each employee would be provided a copy of the dinner bill, and each would claim 1/4 of the bill, or $25.00, as a meal expense, company-paid and not to be reimbursed)

7.8. The General Manager’s expense reimbursement claims will be submitted monthly to the Board for ratification. The General Manager, or designee, will review and approve the employee expense reimbursement claims.

DIRECTOR’S EXPENSES

Board Meeting Expenses: The Gold Coast Transit District Bylaws Article 7, Section 7.1(b) require that a monthly stipend amount be determined by an action of the Board, and that if there is a change in the stipend it will be effective the following January 1.

The Board decided on July 2, 2014 that the stipend would be $100 for board meetings, committee meetings and when serving on a review panel or for any day of service. The sum of $100.00 per meeting, per director, is fixed and payable, as per Resolution No. 91-02, dated April 3, 1991, as a reasonable sum to reimburse Board Members for attendance at each Board of Directors’ meeting. This sum is for out of pocket automobile, business related meal, telephone and miscellaneous expenses.

Approval of Expenses. The General Manager will review and approve all expense claims. A monthly summary of the Board members and General Counsel claims will be presented to the Board for review and ratification.

Deviations from this policy and these procedures shall be authorized by direction of the Board.
GOLD COAST TRANSIT DISTRICT
EXPENSE/TRAVEL REIMBURSEMENT

CALCULATE MAXIMUM ALLOWABLE MEALS AND INCIDENTAL EXPENSES (M&IE) REIMBURSEMENT

Name: ____________________________

Destination: ____________________________

Reason for Travel: ____________________________

Dates: 1/1/2015 Until 1/4/2015

First Day of Trip:
Breakfast:
Did the trip begin before 7 a.m.? If yes, you MAY include $10.00 for breakfast

All Meals:
Did any event, organization or entity either provide or pay for your meal?
If so, you MAY NOT include that meal in calculating your meal allowance.

Final Day of Trip:
Dinner:
Did the trip end before 7 p.m.? If yes, you MAY NOT include $35.00 for dinner.

For Each ELIGIBLE meal, include the guideline amount in the box

Breakfast $10.00
Lunch $15.00
Dinner $35.00
Snacks $5.00 Enter for each day of the trip

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Lunch</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Dinner</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Snack</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
</tbody>
</table>

Maximum M&IE Reimbursement for this Trip is: $ -

EXAMPLE:
Day 1 - Travel starts at 9 am (breakfast not eligible), Lunch provided by host (not eligible)
Day 2 - Breakfast included in hotel rate (not eligible)
Day 3 - Breakfast included in hotel rate (not eligible), dinner included as part of event (not eligible)
Day 4 - Had breakfast at restaurant, lunch en route, trip ends at 6 p.m. (dinner not eligible)

Result: M&IE Reimbursement for trip is actual documented cost, not to exceed $145.00

<table>
<thead>
<tr>
<th></th>
<th>Day 1</th>
<th>Day 2</th>
<th>Day 3</th>
<th>Day 4</th>
<th>Day 5</th>
<th>Day 6</th>
<th>Day 7</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>$10</td>
<td></td>
<td></td>
<td></td>
<td>$10</td>
</tr>
<tr>
<td>Lunch</td>
<td>No</td>
<td>$15</td>
<td>$15</td>
<td>$15</td>
<td></td>
<td></td>
<td></td>
<td>$45</td>
</tr>
<tr>
<td>Dinner</td>
<td>$35</td>
<td>$35</td>
<td>No</td>
<td>No</td>
<td></td>
<td></td>
<td></td>
<td>$70</td>
</tr>
<tr>
<td>Snack</td>
<td>$5</td>
<td>$5</td>
<td>$5</td>
<td>$5</td>
<td></td>
<td></td>
<td></td>
<td>$20</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$40</td>
<td>$55</td>
<td>$20</td>
<td>$30</td>
<td></td>
<td></td>
<td></td>
<td>$145</td>
</tr>
</tbody>
</table>
GOLD COAST TRANSIT DISTRICT

EXPENSE / TRAVEL REIMBURSEMENT POLICY

GENERAL PROVISIONS

A. Approval Process – Board of Directors and General Counsel

1. The Board and General Counsel may be represented at out-of-state transit meetings or conferences. The Directors shall be selected by the Board. Representation shall include the Chair and Vice-Chair, where their schedules permit, plus additional Directors as selected by the Board. Preference is given to Directors who have not attended an out-of-state conference or meeting during the past year. The General Manager shall approve all Board members and General Counsel expense accounts and a monthly report shall be provided to the Board for review and ratification.

2. Travel expenses of Directors shall be allowed only for travel outside the GCT service area, except in connection with assigned duties within the area when such expenses may be authorized.

3. GCT does not reimburse for expenses associated with traveling companions.

B. Approval Process – Employees

1. Employees attending meetings or conferences or travelling on agency business within the United States or Canada shall be designated by the General Manager. The Board of Directors shall authorize all employee travel outside the United states and Canada. The General Manager, or designee, shall approve all employee expense accounts.

2. Travel expenses of employees shall be allowed only for travel outside the GCT service area, except in connection with assigned duties within the area when such expenses may be authorized by the General Manager.

3. GCT does not reimburse for expenses associated with traveling companions.

C. Organization Dues and Fees:

Organization dues and/or fees for job-related professional memberships for District employees shall be authorized by the General Manager. Organization dues and/or fees for job-related professional memberships for the General Manager or memberships for the District as an entity shall be authorized by the Board of Directors.

D. Transportation and Lodging Expenses

1. Reimbursement for transportation costs shall be the most economical means of travel and the most direct means of travel. Air travel will not be reimbursed above the economy fare.

2. Reimbursement for lodging should be for a basic or standard single occupancy hotel room. If a higher level of hotel room is all that is available, an explanation must be attached to the reimbursement request.

3. Employees are encouraged to request government rates when reserving lodging. When attending a conference, employees may stay at the hotel hosting the conference but should reserve the least expensive single occupancy room being offered by the conference organizers. Reimbursement for expenses for the authorized use of a private automobile shall be at the standard mileage rate as established by the Internal Revenue Services. The Board has established a monthly automobile reimbursement amount for the General Manager to compensate for required GCT travel within the county of Ventura. The General Manager may request additional reimbursement for automobile usage when travel is required outside the county of Ventura.
4. Private automobiles shall not be serviced by GCT and no other value shall be received for the use of a private automobile except as provided above.

E. Meals & Incidental Expenses (M&IE)

1. Per diem for M&IE shall not exceed $65.00 per day. Detailed receipts that show what was purchased and the extended total (tip included) are required for reimbursement of M&IE. This includes meals charged to hotel bills. A meal-by-meal cost guideline is:

- Breakfast $10.00
- Lunch $15.00
- Dinner $35.00
- Snacks $5.00

2. If any meal is being furnished by GCT or another organization, that meal will not be eligible for reimbursement. For conferences where registration fees include meals or other per diem type expenses, those meals or expenses shall not be eligible for reimbursement.

3. Total maximum M&IE reimbursement will be the sum of all expenses incurred and documented by receipt, not to exceed the sum of the guideline cost for all eligible meals. An eligible meal is one for which the employee qualifies under Provision E.3 of this policy. A snack is an eligible meal for any travel day. Reimbursement may be made for the actual cost of snacks purchased for which a receipt is not available, such as from a vending machine, not to exceed $5 per day. Use Table 1 of this policy, which is also included as an attachment to the GCT expense report, to calculate your maximum M&IE reimbursement.

4. The cost of alcoholic beverages is not eligible for reimbursement.

5. The full per diem allowance is applicable only to those days where travel starts before 7:00 a.m. and ends after 7:00 p.m. When partial days are traveled, only the amounts designated for the eligible meals will be reimbursed.

6. Meal expenses incurred within the GCT service area shall not be reimbursed except with authorization by the General Manager or designee.

7. Meal expenses incurred outside the GCT service area shall be reimbursed except with authorization by the General Manager or designee.

F. Travel outside the Continental U.S.

Reimbursement maximums for travel outside the continental U.S. will be established and approved by the Board of Directors in advance of the trip on a case-by-case basis, using either the IRS guidelines (Alaska and Hawaii) or the U.S. State Department published rates as a guideline.

(http://www.state.gov/rates/by_location_perdiem.asp)

G. Reimbursement Procedures

Request for advance reimbursement of expenses can be submitted to the General Manager by noting the nature of the expenses and the amount requested. Advance funds not used for reimbursement of expenses shall be returned (by check or money order, not cash) to the General Manager with a final expense account claim no later than thirty (30) days after return from the approved travel.

1. All trip expenses, including expenses paid in advance by GCT or covered by a travel advance, shall be included on the expense report. Receipts for all expenses submitted for reimbursement shall be submitted with the expense claim form.

2. Where expenses, other than transportation, lodging, meals and incidental expenses are incurred, any cost over $10.00 shall be accompanied by a receipt when reimbursement is requested.

3. No personal expenses are to be allowed, i.e., purchase of clothing, gifts, spouse's meals, etc.

4. Items not subject to maximum per diem rate include: actual cost of single occupant hotel/motel room (the difference between double room rate for spouse shall be reimbursed to GCT), air transportation to meeting site; transportation while at the meeting site such as public transit, taxi, or rental vehicle; registration or entrant fees for conferences, conventions, seminars or
other authorized events; and/or business guest meals (individual’s name, position, basis of business and relationship to GCT programs must be detailed when reimbursement is requested).

5. GCT shall reimburse only for expenses that are necessarily incurred in connection with the business of GCT. In no event shall such reimbursement be in an amount greater than the actual cost.

6. Reimbursement shall be provided for such incidental expenses as parking, taxi fare and telephone calls, if such expenses are necessarily incurred on behalf of GCT.

7. When a group of GCT employees travel together, it is a permissible option for one employee to pay the full cost of a group meal. The detailed bill showing all items ordered must be submitted to use this process, and alcoholic beverages may not be included on the bill. The process is as follows:

a) The employee that pays may use a district-issued credit card. Under this circumstance, each employee would be provided a copy of the dinner bill and would list their proportional share of the meal as a meal expense, company-paid. (Example: If the dinner was $100 for four employees, each employee would receive a copy of the dinner bill and each would claim 1/4 of the bill, or $25.00, as a meal expense, company-paid and not to be reimbursed)

b) The employee that pays may use his or her own funds. Under this circumstance, the paying employee would submit the full cost of the group meal as a miscellaneous expense (to be reimbursed), and each of the attendees (including the paying employee) would list their proportional share of the meal as a meal expense, company-paid. (Example: If the dinner was $100 for four employees, the paying employee would expense the full $100 as a miscellaneous expense, each employee would be provided a copy of the dinner bill, and each would claim 1/4 of the bill, or $25.00, as a meal expense, company-paid and not to be reimbursed)

The General Manager’s expense reimbursement claims will be submitted monthly to the Board for ratification. The General Manager, or designee, will review and approve the employee expense reimbursement claims.

**DIRECTOR’S EXPENSES**

**Board Meeting Expenses:** The Gold Coast Transit District Bylaws Article 7, Section 7.1(b) require that a monthly stipend amount be determined by an action of the Board, and that if there is a change in the stipend it will be effective the following January 1.

The Board decided on July 2, 2014 that the stipend would be $100 for board meetings, committee meetings and when serving on a review panel or for any day of service.

**Approval of Expenses.** The General Manager will review and approve all expense claims. A monthly summary of the Board members and General Counsel claims will be presented to the Board for review and ratification.

Deviations from this policy and these procedures shall be authorized by direction of the Board.
GOLD COAST TRANSIT DISTRICT
EXPENSE/TRAVEL REIMBURSEMENT

CALCULATE MAXIMUM ALLOWABLE MEALS AND INCIDENTAL EXPENSES (M&IE) REIMBURSEMENT

Name: ____________________________

Destination: ______________________

Reason for Travel: ______________________

Dates: 1/1/2015 Until 1/4/2015

First Day of Trip:
Breakfast: Did the trip begin before 7 a.m.? If yes, you MAY include $10.00 for breakfast

All Meals: Did any event, organization or entity either provide or pay for your meal? If so, you may NOT include that meal in calculating your meal allowance.

Final Day of Trip:
Dinner: Did the trip end before 7 p.m.? If yes, you may NOT include $35.00 for dinner.

For Each ELIGIBLE meal, include the guideline amount in the box
Breakfast $10.00
Lunch $15.00
Dinner $35.00
Snacks $5.00 Enter for each day of the trip

<table>
<thead>
<tr>
<th>Date</th>
<th>Breakfast</th>
<th>Lunch</th>
<th>Dinner</th>
<th>Snack</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/1/15</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1/2/15</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1/3/15</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1/4/15</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1/5/15</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1/6/15</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1/7/15</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

Total: $ - $ - $ - $ - $ - $ - $ - 

Maximum M&IE Reimbursement for this Trip is: $ -

EXAMPLE:
Day 1 - Travel starts at 9 am (breakfast not eligible), Lunch provided by host (not eligible)
Day 2 - Breakfast included in hotel rate (not eligible)
Day 3 - Breakfast included in hotel rate (not eligible), dinner included as part of event (not eligible)
Day 4 - Had breakfast at restaurant, lunch en route, trip ends at 6 p.m. (dinner not eligible)

Result: M&E Reimbursement for trip is actual documented cost, not to exceed $145.00

<table>
<thead>
<tr>
<th>Day 1</th>
<th>Day 2</th>
<th>Day 3</th>
<th>Day 4</th>
<th>Day 5</th>
<th>Day 6</th>
<th>Day 7</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>$10</td>
<td></td>
<td></td>
<td>$10</td>
</tr>
<tr>
<td>Lunch</td>
<td>No</td>
<td>$15</td>
<td>$15</td>
<td>$15</td>
<td></td>
<td></td>
<td>$45</td>
</tr>
<tr>
<td>Dinner</td>
<td>$35</td>
<td>$35</td>
<td>No</td>
<td>No</td>
<td></td>
<td></td>
<td>$70</td>
</tr>
<tr>
<td>Snack</td>
<td>$5</td>
<td>$5</td>
<td>$5</td>
<td>$5</td>
<td></td>
<td></td>
<td>$20</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$40</td>
<td>$55</td>
<td>$20</td>
<td>$30</td>
<td></td>
<td></td>
<td>$145</td>
</tr>
</tbody>
</table>