

REIMBURSEMENT AND COMPENSATION

Authorized Expenses

The following types of occurrences qualify any members of the Board of Trustees to receive reimbursement for expenses incurred in the performance of official duties relating to travel, meals, lodging, and other actual and necessary expenses that constitute authorized expenses, provided the requirements of this policy are met:

Attending conferences and/or educational seminars designed to improve the member's expertise and information levels, including, but not limited to, ethics training, board governance, finance, and fiscal education.

Communicating with representatives of regional, state and national government on issues or matters pertaining and affecting the District or on District adopted policy or political positions.

Participating in regional, state, and national organizations whose activities or interests may affect the District's interests.

Attending District sponsored or co-sponsored events or other community events.

Implementing a District approved strategy for attracting or retaining revenue to the District.

All other reimbursement expenses that are not specifically authorized by this policy shall be approved by the Board of Trustees in a regular public meeting before the expense is incurred.

Expense and Reimbursement Guidelines

To conserve District resources and keep expenses within appropriate standards for public agencies, expenditures, whether paid directly by the District or reimbursed to a member of the Board of Trustees, should comply with the following guidelines. All expenses not covered by this policy, or which are in excess of the reimbursable rates set forth in this policy, shall not be reimbursable unless approved by the Board of Trustees at a public meeting before the expense is incurred.

Transportation

The most economical mode and class of transportation reasonably consistent with scheduling needs must be used, using the most direct and time-efficient route. In the event that a more expensive transportation mode or route is used, the cost borne by the District will be limited to the cost of the most economical, direct, efficient, and reasonable transportation form. Government and group rate offered by a provider of transportation services shall be used when available.

Automobile mileage is reimbursable at Internal Revenue Service rates presently in effect (see www.irs.gov).

Lodging

Lodging costs will be reimbursed or paid for when on official District business reasonably requires an overnight stay. Government and group rates offered by a provider of lodging services shall be used when available.

Meals

Meal expenses and associated gratuities should be moderate, taking into account community standards and the prevailing restaurant costs of the area. Actual meal expenses and associated gratuities will be reimbursed or paid when incurred by the member in the performance of official duties. Receipts are required to substantiate the expenses. Trustees may receive a reimbursement of \$65.00 per day for meals, which includes taxes and tips. Trustees shall not be reimbursed for alcohol consumption.

Expense Report Content and Submission Deadline

Expense reports must document that the expense in question meets the requirements of the expense reimbursement policy.

Members must submit their expense reports within 60 days of an expense being incurred, which shall be accompanied by receipts documenting each expense. Restaurant receipts, in addition to any credit card receipts, are also part of the necessary documentation.

Brief Reports to Legislative Body

At the following meeting of the Board of Trustees, members shall briefly report on any meetings attended at the District's expense. If multiple members attended the meeting at District expense, a joint report may be made to the Board of Trustees.

Compensation

Pursuant to the Health & Safety Code §9031 and the Kern County Cemetery District Resolution 2003/04-2, the Board of Trustees shall be compensated for the amount of no more than \$100 for one regular Board meeting each month.