

Section 7. Compensation, Benefits and Expense

a. Members of the Board of Directors shall serve without compensation.

b. Benefits. Directors are entitled to the following benefits on the same terms as other officers:

1. A Flexible spending account funded by the district to be used towards health care costs.

2. Expenses.

i. If previously approved by the Board, a Director shall receive actual, reasonable and necessary reimbursement for travel, meals, lodging, registration and similar expenses incurred on District business. The rate for reimbursement shall not exceed the rate published by the IRS for deduction from taxes. However, if the expenses are incurred in connection with a trade conference, the reimbursement rates shall not exceed the posted rates for the conference and if the posted rates are not available, the reimbursement rate shall be comparable to the IRS rates.

ii. Directors must be authorized in advance to incur expenses for District purposes, and shall submit a written request with supporting documents for reimbursement.

~~iii. During July of each year the District Manager shall prepare a list of amounts paid during the prior fiscal year to reimburse a director or employee for individual expenses of \$100.00 or more. To determine the value of an item, the total charges for the item for the day shall be considered. For example, several transportation bills each less than \$100.00, but totaling more than \$100, requires a report. During August of each year, each person receiving expense reimbursement shall review the list. The District Manager shall consider suggested corrections and post the final list at the District by September.~~