

BOARD OF DIRECTORS' MEMBER COMPENSATION AND EXPENSES

As an elected public official, the board member is a public servant who serves without compensation for the board member's time spent as a board member. Board members will be reimbursed for necessary expenses incurred in the performance of their official duties. The reimbursement mileage rate for using a personal vehicle will reflect the current IRS rate. Reimbursement for meals will be paid at a maximum limit of \$10.00 for breakfast, \$15.00 for lunch and \$20.00 for dinner

Prior to reimbursement of necessary expenses, the board member must submit a detailed receipt indicating the date, purpose and nature of the expense for each claim item. A credit card receipt is generally not considered a detailed receipt. Failure to provide a detailed receipt will make the expense a personal expense. Personal expenses will be reimbursed by the board member to the school district no later than ten working days following the date of the expense. In exceptional circumstances, the board may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances will be maintained as part of the school district's record of the claim.

Travel outside of the school district must be pre-approved. Pre-approved expenses for transportation within three hundred miles of the central administration office of the school district will be by automobile. If a school district vehicle is not available, the board member will be reimbursed at the current IRS rate. Pre-approved expenses for transportation outside of three hundred miles will be by public carrier. Reimbursement for air travel will be at the tourist class fares. Should a board member choose to travel by automobile, reimbursement will be limited to the public carrier amount. Pre-approved expenses for transportation in a rental car are limited to the cost of a Class "C" rental car at a medium priced agency unless the number of board members traveling on behalf of the school district warrants a larger vehicle. Travel inside the school district in the board member's personal vehicle will be reimbursed at the current IRS rate.

It is the responsibility of the board secretary to compile the expenses of board members and bring them to the board for audit and approval in the same manner as other claims of the school district. It is the responsibility of the board to determine through the audit and approval process of the board whether the expenses incurred by a board member are necessary expenses incurred in the performance of their official duties.

Legal Reference: Iowa Code §§ 68B; 277.27; 279.7A, .8, .32 (2003).

Cross Reference: 203 Board of Directors' Conflict of Interest

Approved: September 12, 1983

Reviewed:

Revised: August 18, 2014