

## **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 actual and necessary expenses incurred in the performance of their official duties.

Prior to reimbursement of actual and 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 unless supported by accompanying documents. 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 district 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 a rate concurrent with the IRS Standard Mileage Rates for Business. 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 is 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 warrant a larger vehicle. Travel inside the school district in the board member's personal vehicle will be reimbursed at a rate concurrent with the IRS Standard Mileage Rates for Business.

Pre-approved expenses for lodging within the state is limited to sixty dollars (\$60) per night. Pre-approved expenses for lodging outside the state is limited to the rate of a medium priced hotel in the area. Lodging may be pre-approved for a larger amount if special circumstances require the board member to stay at a particular hotel, but at no cost exceeding \$125 per night excluding tax.

Pre-approved expenses for meals within the state are limited to six dollars (\$6) for breakfast, eight dollars (\$8) for lunch and twelve dollars (\$12) for dinner. Pre-approved expenses for meals outside the state are limited to eight dollars (\$8.00) for breakfast, ten dollars (\$10.00) for lunch and fourteen dollars (\$14.00) for dinner. Meals may be pre-approved for a larger amount at the discretion of the board.

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 actual and necessary expenses incurred in the performance of their official duties.

Forms for reimbursement must be filed at least quarterly.

Legal Reference: Iowa Code §§ 68B; 277.27; 279.7A, .8, .32 (2013).

Cross Reference: 203 Board of Directors' Conflict of Interest  
401.7 Employee Travel Compensation  
401.10 Credit Cards

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