

BOARD OF DIRECTORS' MEMBER COMPENSATION AND EXPENSES

As an elected public official, the board member is a public servant who serves without compensation. 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. Failure to provide a detailed receipt will make the expense non-reimbursable. Personal expenses will be reimbursed by the board member to the school district no later than ninety 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 shall be maintained as part of the school district's record of the claim.

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.

NOTE: There are two options for this policy. The first goes into much greater detail than the second. While auditors prefer the detail of the first policy, it is within the board's discretion to determine which one to select.

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

Approved: January 8, 1973

Reviewed: August 1, 1977; December 8, 1986; January 10, 1994; August 14, 1995; July 14, 2003;
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Revised: October 19, 1998; March 9, 2009