Board of Directors

Series 200

Policy Title: <u>Board of Directors' Member Compensation and Expenses</u> Code No. <u>209.2</u>

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. A credit card receipt is generally not considered a detailed receipt. Failure to provide a detailed receipt may make the expense nonreimbursable. 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.

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.

Date of Adoption: Legal References:

January 8, 2014 <u>Iowa Code §§ 68B; 277.27; 279.7A, .8, .32</u> (2001).

Date Amended:

Related Administrative Rules and Regulations:

Date Reviewed:

April 9, 2025