

## 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 shall 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 an itemized list of expenses incurred in the performance of their duties as members of the Board and a detailed receipt for lodging. A credit card receipt is generally not considered a detailed receipt. Failure to provide a detailed receipt shall make the expense nonreimbursable. Personal expenses shall be reimbursed by the board member to the school district. 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 shall be 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 shall be 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.

Legal Reference: Iowa Code §§ 68B; 277.27; 279.7A, .8, .32 (1995).

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

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