



## Board of Directors - Miscellaneous

### **Policy Title: Board Member Compensation & Expenses Code 205.1**

As an elected public official, the board member is a public servant who serves without compensation for their 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. Failure to provide a detailed receipt will make the expenses non-reimbursable personal expenses. Personal expenses will be reimbursed by the board member to the district no later than 10 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 district's record of the claim.

It is the responsibility of the board secretary to compile the expenses of board members for audit and approval in the same manner as other claims of the school district. It is the responsibility of the superintendent and business manager 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.

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Adopted: 6/70

Reviewed: 4/13; 8/14; 10/19

Revised: 10/11; 9/16

Related Policy (Code#): 205.1-E

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

IASB Reference: 216.3 Option II