

Board of Directors

Series 200

Policy Title: Board of Directors' Member Compensation and Expenses

Code No. 216.3

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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. 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 30 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 by the board president or the superintendent. Pre-approved expenses for transportation within three-hundred miles of the central 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 the current IRS standard rate per mile. 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 costs for a spouse or anyone other than the board member shall be a personal expense not reimbursed by the district. Lodging expenses may be pre-approved for overnight stays outside of a 100 mile radius of the District Administration Center. Special circumstances requiring attendance at conference evening activities within this radius may be approved by the superintendent for overnight lodging.

Individuals will be reimbursed for meals only when an overnight stay is necessary. Pre-approved expenses for meals within the state are limited to the federal per diem rate of \$13 for breakfast, \$14 for lunch and \$23 for dinner, including up to a 15% tip. Iowa Sales Tax will not be reimbursed. The first and last day of travel will be calculated at 75%. The meal reimbursement rate is not applicable when event registration includes meals.

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.

Adopted: May 9, 1966

Legal Reference: Iowa Code " 68B; 277.27;
279.7A, .8, .32.

Reviewed: September 10, 2007
September 24, 2012
April 18, 2016

Amended: February 23, 1998
November 8, 1999
April 3, 2000

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