BOARD MEMBER COMPENSATION AND EXPENSES

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 not considered a detailed receipt. Failure to provide a detailed receipt shall generally make the expense ineligible for reimbursement. Personal expenses paid by the district shall be reimbursed by the Board member to the school 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 school district's record of the claim.

Expenses for transportation within 300 miles of the Education Service Center of the school district shall be by automobile and will be reimbursed at the current Federal IRS allowable mileage rate. Pre-approved expenses for transportation outside of 300 miles shall be by public carrier. Reimbursement for air travel shall be at the tourist class fares. Should a Board member choose to travel by automobile, reimbursement shall be limited to the public carrier amount. Travel for school district business which occurs in District using the board member's personal vehicle may be reimbursed at the Board-approved mileage rate as noted above.

When Board members attend meetings, receipted food and other expense reimbursement shall follow the staff travel guidelines set forth in Regulation <u>409.32-R</u>, <u>Procedures Governing Nonlocal Expenses and Reimbursement for Employees</u>.

It shall be the responsibility of the Board Secretary to compile the expenses of Board members and submit 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 Ref.: Iowa Code §§ 68B; 277.27; 279.7A, .8, .32. Cross Ref.: 203.0 Board Member Conflicts of Interest ADOPTED: 2/16/00 10/2/03 6/5/08 Reviewed: 6/5/08, 4/1/10, 3/12/13, 2/1/18, 8/10/23

ADMINISTRATIVE REGULATION