205.1 COMPENSATION AND EXPENSES OF BOARD MEMBERS

Members of the Board of Directors shall serve without pay. They shall be reimbursed for actual and necessary expenses incurred in the performance of their official duties as members of the Board.

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 non reimbursable. 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.

Legal Reference: <u>Iowa Code §§ 68B</u>; <u>277.27</u>; <u>279.7A</u>, <u>.8</u>, <u>.32</u>.