

Title: Board Member/Officer Compensation and Expenses

As an elected public official, each Board of Director's member is a public servant who serves without compensation. Board members will be reimbursed for actual and necessary expenses incurred in the performance of their official duties. The rate of mileage reimbursement shall be equivalent to the Internal Revenue Service established rate.

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. This documentation should be submitted within 30 days of the purchase, consistent with District guidelines for employee reimbursement. Failure to provide a detailed receipt may make the expense non-reimbursable. 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 and bring them to the Board for audit and approval in the same manner as other claims of the District. If personal expenses are charged to the District, the Board member will reimburse the District within 30 working days following the date of the expense. 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.

Cross References:

207, 422, 422.1

Legal References:

Iowa Code §§ 68B; 277.27; 279.7A, .8, 32;  
I.R.S. Guidelines

Approved: Nov. 17, 1987

Reviewed: Aug. 19, 1997

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Nov. 24, 2009

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May 28, 2019

March 19, 2024