

**MARISSA COMMUNITY UNIT SCHOOL DISTRICT #40**  
**Official Board Policy**

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**School Board**

**Board Member Compensation; Expenses**

Board Member Compensation Prohibited

School Board members provide volunteer service to the community and may not receive compensation for services, except that a Board member serving as the Board Secretary may be paid an amount up to the statutory limit if the Board so provides.

Roll Call Vote

All Board member expense requests for travel, meals, and/or lodging must be approved by roll call vote at an open meeting of the Board as a separate Agenda item.

Regulation of School District Expenses

The Board regulates the reimbursement of all travel, meal, and lodging expenses in the District by resolution, which resolution may be amended from time to time when deemed necessary.

Money shall not be advanced or reimbursed, or purchase orders issued for: (1) the expenses of any person except the Board member, (2) anyone's personal expenses, or (3) entertainment expenses. Entertainment includes, but is not limited to, shows, amusements, theaters, circuses, sporting events, or any other place of public or private entertainment or amusement, unless the entertainment is ancillary to the purpose of the program or event.

Exceeding the Maximum Allowable Expense Amount(s)

All requests for expense advancements, reimbursements, and purchase orders exceeding the maximum allowed in the Board's expense regulations are not guaranteed and may, in the Board's sole discretion, be approved when:

1. The Board's resolution to regulate expenses allows for such approval;
2. An emergency or other extraordinary circumstance exists, as determined in the Board's sole discretion; and
3. The request is approved by a roll call vote at an open Board meeting.

Advancements

The Board may advance to its members actual and necessary expenses to be incurred while attending:

1. Meetings sponsored by the Illinois State Board of Education or by the Regional Superintendent of Schools;
2. County or regional meetings and the annual meeting sponsored by any school board association complying with Article 23 of the School Code; and
3. Meetings sponsored by a national organization in the field of public school education.

Expense advancement requests must be submitted to the Superintendent or designee on the Board's standardized estimated expense approval form. Form 2.125-E2. After spending expense advancements, Board members must use the Board's standardized expense reimbursement form and submit to the Superintendent: (a) the itemized, signed advancement voucher that was issued, and (b) the amount of actual expenses by attaching receipts. Form 2.125-E1. A Board member must return to the District any portion of an expense advancement not used. If an expense advancement is not requested, expense reimbursements may be issued by the Board to its members for the activities listed

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in numbers one through three, above, along with registration fees or tuition for a course(s) that allowed compliance with the mandatory trainings described in policy 2:120, *Board Member Development* and other professional development opportunities that are encouraged by the School Code (see the **Reimbursements and Purchase Orders** subhead, below). Expense advancements and vouchers shall be presented to the Board in its regular bill process.

### Reimbursements and Purchase Orders

Expense reimbursement is not guaranteed and, when possible, Board members should seek pre-approval of expenses by providing an estimation of expenses on the Board's standardized estimated expense approval Form 2.125-E2. When pre-approval is not sought, Board members must seek reimbursement on the Board's standardized expense reimbursement Form 2.125-E1. Expense reimbursements and purchase orders shall be presented to the Board in its regular bill process.

### Credit and Procurement Cards

With Board approval via roll call vote, credit and procurement cards may be issued to Board members and use of the cards is governed by policy 4:55, *Use of Credit and Procurement Cards*.

### Standardized Expense Form(s) Required

All requests for expense advancement, reimbursement, and/or purchase orders in the District must be submitted on the appropriate itemized, signed standardized form(s). The form(s) must show the following information:

1. The amount of the estimated or actual expense, with attached receipts for actual incurred expenses.
2. The name and office of the Board member who is requesting the expense advancement or reimbursement. Receipts from group functions must include the names, offices, and job titles of all participants.
3. The date(s) of the official business on which the expense advancement or reimbursement will be or was expended.
4. The nature of the official business conducted when the expense advancement or reimbursement will be or was expended.

### Types of Official Business for Expense Advancements, Reimbursements, and Purchase Orders

1. Registration. When possible, registration fees will be paid by the District in advance.
2. The least expensive method of travel will be used, provided that no hardship will be caused to the Board member. Board members will be reimbursed for:
  - a. Air travel at the coach or economy class commercial airline rate. First class or business class air travel will be reimbursed only if emergency circumstances warrant. The emergency circumstances must be explained on the expense form and Board approval of the additional expense is required. Copies of airline tickets must be attached to the expense form.
  - b. Rail or bus travel at actual cost. Rail or bus travel costs may not exceed the cost of coach airfare. Copies of tickets must be attached to the expense form to substantiate amounts.
  - c. Use of personal automobiles at the standard mileage rate approved by the Internal Revenue Service for income tax purposes. The reimbursement may not exceed the

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cost of coach airfare. Mileage for use of personal automobiles in trips to and from transportation terminals will also be reimbursed.

- d. When a private automobile is used, toll charges and parking costs will be reimbursed at the actual cost for such services.
  - e. Automobile rental costs when the vehicle's use is warranted. The circumstances for such use must be explained on the expense form.
  - f. Actual cost of taxis, airport shuttles, or other local transportation services will be reimbursed at the actual cost for such services.
3. Meals

The maximum daily reimbursement for meals shall be the geographical meal rate established by the General Services Administration ("GSA"). The per diem meal rate includes taxes and tips. To find current rates for meals in the geographical area for the travel visit <https://www.gsa.gov/portal/category/26429>.

The separate amounts for breakfast, lunch and dinner listed in the GSA chart are provided should a Board member need to deduct any of those meals from his/her expense Form 5.60-E1. For example, if the Board member's trip includes meals that are already paid for by the District (such as through a registration fee for a conference), the Board member will need to deduct those meals from his/her expense form. Otherwise, a Board member may use the total available meal per diem as he/she chooses, so long as the per diem is only used for the Board member's meal(s).

The maximum amount reimbursable for meals for the first and last calendar day of travel is calculated at 75 percent. Alcoholic beverages will not be reimbursed.

**One Day Travel:** Employees are entitled to 75% of the GSA established per diem meal rate for one day travel away from his/her official worksite if it is longer than 12 hours.

Meal reimbursement requests must be itemized on the expense Form 5.60-E1 and accompanied with a receipt.

4. Lodging

The single room rate, plus applicable taxes, will be reimbursed at the maximum geographical rate established by the General Services Administration ("GSA"). Maximum lodging rates, excluding taxes, can be located at <http://www.gsa.gov/portal/content/104877>. Board members must pay personal expenses that are not reimbursable at checkout. If that is impossible, deductions for the charges must be made on the expense form. Form 5.60-E1.

5. Incidental Expenses:

Incidental expenses include tips given to porters, baggage carriers and hotel staff. The per diem maximum incidental expense can be located at <http://www.gsa.gov/portal/content/101518>. The incidental expense must be reported on the expense form, 5.60-E1, but receipts are not required.

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LEGAL REF.: 105 ILCS 5/10-20 and 5/10-22.32.  
Local Government Travel Expense Control Act, 50 ILCS 150/.

CROSS REF.: 2:100 (Board Member Conflict of Interest), 2:120 (Board Member  
Development), 2:240 (Board Policy Development), 4:50 (Payment Procedures),  
4:55 (Use of Credit and Procurement Cards), 5:60 (Expenses)

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