

BOARD OF EDUCATION
COOR INTERMEDIATE SCHOOL DISTRICT – BYLAWS

COOR ISD Reimbursement for Expenses

The following guidelines have been established by the Board of Education to ensure appropriate and proper reimbursement of expenses for Board members:

- a. Expenses will be reimbursed only for activities authorized by the Board;
- b. Reimbursement for mileage will not exceed the current rate established by the Internal Revenue Service;
- c. When possible, attendance at Board-approved conferences should be at the location closest to the District;
- d. When attending a Board-approved conference, all fees, parking, mileage, meals, and housing may be reimbursed;
- e. Purchase of any printed or other materials relating to Boardsmanship will be reimbursed if pre-purchase approval is given by the Board. If such approval is not possible or feasible, a voucher must be submitted to the Board for approval;
- f. When the Board attends a community or school-related event as a Board function, or if a Board member attends as a designated representative of the Board, any incurred expenses, including mileage, will be reimbursed by the Board. If a Board member attends such events as a private citizen, no incurred expenses are to be paid by the Board;
- g. No entertainment expenses or purchases of alcoholic beverages are reimbursable; and
- h. A voucher detailing the amount and nature of each expense must be submitted to the Board for approval.

Reimbursement for Board Expenses

Board members shall be reimbursed for actual and necessary expenses incurred in discharging their official duties and in performing functions authorized by the Board, as permitted by this policy.

Schedule of Specific Categories

The following specific categories of duties and functions are approved as reimbursable expenses:

- a. Educational conferences and business meetings, including registration fees and expenses incurred for attendance at Board approved education-related conferences, seminars, continuing education classes, and workshops at the local, state, and national levels. Reimbursement for pre-approved Board expenses will be at the appropriate prevailing IRS "Low-Cost" rates and adjusted accordingly each January;
- b. County and regional education-related association or inter-governmental meetings;
- c. Attendance at educational or civic programs and functions where the Board member is designated as the Board's official representative, delegate, or spokesperson. This category does not include political activities of any kind;
- d. School business travel: air travel at coach rate; automobile mileage at the Internal Revenue Service approved rate per mile, plus tolls; taxi or rental car allowances at current prevailing rates for travel outside the District when necessary to attend a function on this schedule;
- e. No entertainment expenses or purchases of alcoholic beverages are reimbursable; and
- f. When possible, attendance at Board-approved conferences should be at the location closest to the District.

Expense Vouchers

To receive reimbursement, a Board member shall submit to the District's business office an expense voucher and supporting receipts or other evidence to verify each expense incurred.

Spouses and Other Family Members

Expenses of spouses and other family members accompanying Board members in discharging their official duties or performing authorized functions are not reimbursable.