



STATE OF KANSAS

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ATTORNEY GENERAL OPINION NO. 91- 104

James L. Hargrove
Counsel for Unified School District
No. 394
112 W. Pine
P.O. Box 31
El Dorado, Kansas 67042-0031

Re: Schools--Organization, Powers and Finances of
Boards of Education--Expenses of Board of Education
Members; Non-Transferable Compensation Tickets

Synopsis: A member of a board of education for a unified
school district must incur an expense in order to
receive payment from the school district. A board
member may not receive payment for a
non-transferable compensation ticket used by the
board member in the performance of official
duties. Cited herein: K.S.A. 72-8202e; 72-8207.

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Dear Mr. Hargrove:

As attorney for unified school district no. 394, you request our opinion regarding whether a member of the board of education for the school district may receive payment from the school district equal to the value of an airline ticket for a flight to attend the 1991 national school board convention in San Francisco.

In 1990, members of the board of education for unified school district no. 394 attended the national school board convention in New Orleans. Airline tickets were purchased from

Continental Airlines by unified school district no. 394 for transportation of the board members to New Orleans. Due to overbooking by the airline, one board member was voluntarily bumped to a later flight and received a non-transferable compensation ticket for his inconvenience. The board member used the non-transferable compensation ticket for his flight to the 1991 national school board convention in San Francisco. Upon return from San Francisco, the board member submitted to the school district a voucher requesting \$433, the value of an airline ticket to San Francisco.

No member of a board of education may receive compensation from the school district for any work or duties performed by the board member. K.S.A. 72-8202e. Board members may be paid their necessary expenses incurred in the performance of their official duties. K.S.A. 72-8207. An expense is:

"That which is expended, laid out or consumed. An outlay; charge, cost; price. The expenditure of money, time, labor, resources, and thought. . . ."
Deluxe Black's Law Dictionary 577 (1990).

An expense is an outlay of money. Natural Gas Pipeline Co. v. Commission of Revenue and Taxation, 155 Kan. 416, 419 (1942). K.S.A. 72-8207 requires that a board member incur an expense in order to receive payment from the school district.

The non-transferable compensation ticket was issued to the board member and entitled him to one flight free-of-charge. The board member elected to use the compensation ticket for his flight to San Francisco. No expense for which the board member may receive payment from the school district has been incurred by the board member. The school district, therefore, lacks authority to compensate the board member for the value of the non-transferable compensation ticket used by the board member for his flight to San Francisco.

Very truly yours,



ROBERT T. STEPHAN
Attorney General of Kansas



Richard D. Smith
Assistant Attorney General