

## **Expenditure of District Funds for Meals, Refreshments and Gifts**

The district recognizes there may be occasions when it is appropriate for Board members, administrators and other staff to expend district funds in the course of conducting district business to provide meals or refreshments (e.g., bakery goods, snacks, fruit, punch, coffee, tea, soft drinks, etc.). The purchase of gifts may also be approved, in certain situations. Such occasions may include, but are not limited to, various district and building level meetings, gatherings to celebrate district successes or recognize individual achievements, contributions or outstanding service to the district and other district and school-sponsored activities. Such expenditures may be made with prior superintendent or designee approval only, subject to the provisions of this administrative regulation.

The use of district funds, as used in this regulation, means the use of money in any of the general accounts of the district. This includes the General Fund, Food Service Fund and others. It also includes money in student body accounts held at each school that are derived from any student activity or from parent organizations. Exceptions are funds collected from staff members or others for the specific purpose of providing gifts or parties which are not funds of the district and are not accounted for in district accounts. It is also recognized that buildings may have established a “social fund” or “sunshine fund” to which each staff member may voluntarily contribute. Such funds are generally used for birthday recognition, bereavement and illness acknowledgment activities, etc. These funds are also exempt from the following requirements.

### **Meals and Refreshments**

District funds may be used to pay for individual or group meals only if official district business is being conducted during the time in which the meal is provided and only if the meal provides a particularly practical time or setting for the discussion, consistent with Board policy and the following:

1. Meals may be provided by the district to recognize the contributions of staff, through retirement dinners or other recognition events;
2. Meals may be provided by the district as a part of Board or administrative work sessions, at district or building-level committee meetings or other district-approved activities;
3. In accordance with IRS regulations, all district expenditures for meals and refreshments must have additional documentation that includes:
  - a. The business purpose of the meeting (or an agenda);
  - b. A list of attendees; and
  - c. Itemized receipts.

Meals not directly business related may be provided to staff or others at the individual’s expense only.

Board members, principals and other district administrative staff may use district funds to provide refreshments for staff, parents or others at meetings, in-service programs or other similar district or school-sponsored activities subject to the following additional requirements:

1. The purchase of alcoholic beverages with district funds is strictly prohibited;
2. The use of district funds for parties is prohibited.

### **Gifts**

There are numerous occasions that may arise whereby Board members, administrators or other district staff may feel the need to recognize employees, i.e., Secretaries' Day, teacher appreciation week, classified employees' week, birthday, etc. A Board member, administrator or other district employee may provide such recognition at his/her expense only, unless as otherwise permitted below:

1. The district may provide a small token of appreciation for a Board member's or employee's retirement and years of service and other related activities utilizing district funds, as approved in advance. For example, the Board generally proclaims special recognition for classified employees' week and teacher appreciation week;
2. Administrators may use district funds to provide an appropriate token of appreciation on behalf of the Board. The value of this item may not exceed \$25 per person;
3. No other expenditure of district funds for gifts is permitted without prior authorization from the Board or superintendent.