



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

The ESD recognizes there may be occasions when it is appropriate for Board members, administrators and others to expend ESD funds in the course of conducting ESD business to provide meals or refreshments (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 ESD and program meetings, gatherings to celebrate ESD successes or recognize individual achievements, contributions or outstanding service to the ESD and other ESD and ESD school-sponsored activities. Such expenditures may be made only with prior Superintendent approval only, subject to the provisions of this administrative regulation.

The use of ESD funds, as used in this regulation, means the use of money in any of the general accounts of the ESD. This includes the General Fund, Special Revenue Funds and others. Exceptions are funds collected from staff members or others for the specific purpose of providing gifts or parties. It is also recognized that programs 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**

ESD funds may be used to pay for individual or group meals only if official ESD business is being conducted during the regular 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 ESD to recognize the contributions of staff, through retirement dinners or other recognition events;
2. Meals may be provided by the ESD as a part of Board or administrative work sessions, at ESD or program committee meetings or other ESD-approved activities.

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

## **Refreshments**

Board members, principals and other district administrative staff may use ESD funds to provide refreshments for staff, parents or others at meetings, in-service programs or other similar ESD or ESD school-sponsored activities, not to exceed 10 per participant per day and subject to the following additional requirements:

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

## **Gifts**

No expenditure of ESD funds for gifts is permitted without prior authorization from the Board or Superintendent.

1. The ESD 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 ESD 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 ESD funds to provide an appropriate token of appreciation on behalf of the Board. The value of this item may not exceed \$50 per person.
3. There are numerous occasions that may arise whereby Board members, administrators or other ESD staff may feel the need to recognize employees, i.e., Administrative Assistants Day, birthday, etc. A Board member, administrator or other ESD employee may provide such recognition at his/her expense.

## **Non-Employee Expenditures**

The WESD may authorize payment, either directly or indirectly, for the cost of meals, lodging and transportation for authorized non-employees, including volunteers, even when there is no overnight travel. Payments for travel expenses must be authorized in advance in writing, unless the non-employee has previously been approved to travel by virtue of an approved description of job duties that include travel. Examples of non-employees are volunteers and school district employees (not employees of WESD).

Non-employees on overnight status will sign an agreement prior to the individual arrangements being made. If the individual cannot attend, the individual will make every attempt to cancel the arrangements in a timely manner in order to avoid costs incurred. The individual or their respective organization will be responsible for any travel expenditures incurred if they cannot attend.

Authorized non-employees are paid based on current WESD policy and procedures. All reimbursements for actual and necessary expenses will require itemized receipts (except for per diem).