

UNITED SCHOOL DISTRICT

SECTION: LOCAL BOARD PROCEDURES

TITLE: FOOD AND BEVERAGE
EXPENDITURE GUIDELINES

ADOPTED: September 19, 2012

REVISED:

611.1. FOOD AND BEVERAGE EXPENDITURE GUIDELINES	
1. Purpose	This guideline shall authorize the purchase of food and beverages at meetings and events held in accordance with the district's schedule.
2. Definitions	Reasonable expenses for food and beverages at Board and district-sponsored events, including Act 80 days and in-service days, will be permitted provided the events have been authorized in advance in writing by the Board of Directors. All events and meetings shall serve the public interest, will provide a benefit to the district and will comply with all aspects of this policy. Unacceptable activities include regularly scheduled staff meetings, Parent-Teacher Conferences, and staff related celebrations.
3. Source	All food and beverages should be provided by the district's cafeteria operations when available and when cost effective. Charges associated with the provision of any food and beverages should be at reasonable costs as established by the food service provider.
4. Accounting	Where applicable, the costs of such food and beverages should be charged to the PA Accounting Manual Object Code 635 Meals/Refreshments (Expenditures for food/refreshments purchased for in-service, motivational or award meetings). It may be desirable to establish a separate budget account for each functional area for recording purposes.
5. Event and Meeting Requirements	Food and beverage may be provided at meetings and events of 2.5 hours or more in length; has a formal written agenda; the location or timing does not lend themselves to a meal recess; the event's or meeting's business or purpose is more effective and efficient by focusing on decision-making, training and interaction rather than meal breaks; and there are five or more attendees.
6. Requests in Advance of Event or Meeting	All requests for food and beverage must be made to the food service provider at least three days in advance of the activity providing the number of individuals in attendance and the time(s) for food and beverage service.