

Food and Beverages

District and school administrators should take extreme care when authorizing food and beverages to be served at staff meetings. The perception by other staff and community members often is that district monies, intended for our educational programs, are being used to feed staff. They may construe the action as a “gift of public funds” and this concern is similarly true from the state’s perspective. The Washington State Attorney General has issued several opinions on these types of activities, e.g. providing food, concluding that “public expenditures made without consideration, even though minimal, violate the constitution”. Consideration in this legal context means that the district receives something of value/benefit in exchange for the product or service provided (ie. Volunteers)

Lunch or dinner may be provided at meetings less than four hours in length if there is community participation and/or it is a required part of grant funding. Providing meals must comply with grant requirements in all circumstances.

Principals and department administrators are ultimately responsible for ensuring employees comply with this procedure when district funds are used to purchase meals, beverages, and/or snacks.

Reimbursable gratuities are limited to 15% of the allowed charge for meals, beverages and snacks. Exceptions to this limit may be reimbursable if the gratuity is assessed as a standard service charge by the establishment. Gratuities paid in excess of the reimbursable limits are not reimbursable by the school district and are the responsibility of the employee.

Alcoholic beverages are prohibited.

Non-District funds (i.e. staff individually pay or a sponsor provides the food) may be used to provide meals, beverages, and/or snack for events and meetings and do not require the food and beverage documentation constraint.

The following guidance is provided for authorizing food and beverages:

1. Beverages only – District funds can be used to support serving of beverages (coffee, tea, soft drinks, water – no alcohol).

Beverage-only expenditures do not require approval or tracking.

2. Snacks— Light snacks may be provided at meetings that are one hour or more in length.

- *Snacks are defined as items commonly served between meals, but not intended to substitute for meals such as cookies, pastries, crackers, fruit, and cheese, etc. Items in this category shall be reasonable and shall not constitute a meal.*

Food and Beverage Checklist (6214 F1) must be completed, printed out and attached to receipt for all food purchased with district funds if the purchase was more than \$25. Auditors require evidence of a detailed agenda and a sign in sheet for those in attendance for purchasing food.

3. Meals –A modest meal may be provided to staff at workshops, meetings, and retreats if they are:

- 4 hours or more in length, specifically when staff is required to work through the lunch or dinner hours for efficiency purposes or,
- less than 4 hours in length if there is community/volunteer participation and /or it is a required part of grant funding. Providing meals must comply with grant requirements in all circumstances or,
- outside the contract day (before or after work) and is a least 1 hour long

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4. District officials may attend meetings for the public purpose. An example of a public purpose meeting is a Rotary Club meeting. The meal is a non-taxable meal to the employee. Payments for meals served during a training session or meeting shall be based upon actual cost, as evidenced by a receipt or invoice.
5. The superintendent or designee may be reimbursed for actual meal costs (receipts are required) with Board members on official District business. These meals are not taxable to the employee. District Form 6214 F2 must be completed.

District Catering Services are cost-effective option for providing appropriate meals, beverages, and snacks for meetings and events. School kitchens are also an economical source for light snacks and meals.

Examples of Acceptable and Unacceptable Meal and Snack Expenditures from District Funds

Acceptable district expenditures include but are not limited to: open house, activities involving community and school district personnel as permitted by a grant, a meal for a curriculum development work meeting that lasts 4 hours or more.

Unacceptable activities using district funds include but are not limited to: weekly or monthly staff meetings, parent teacher conferences, and staff related celebrations.

Richland School District #400
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