

SECTION: FINANCE

**TITLE: FOOD AND BEVERAGE
 EXPENDITURE POLICY**

FIRST READING: March 14, 2016

SECOND READING: March 28, 2016

ADOPTED: March 28, 2016

REVISED:

<p>1. Purpose</p>	<p>The Wissahickon Board of School Directors recognizes that it is the prevailing practice, in both the public and private sectors, to provide food and beverages, prior to and at certain meetings and events, therefore it is reasonable to provide such food and beverages at Wissahickon School District professional events held in accordance with the District schedule and at which District business is conducted.</p>
<p>2. Definitions</p>	<p>The following definitions are provided for the purposes of this policy and their relation to its understanding.</p> <p>Beverage means any non-alcoholic drink such as coffee, bottled water, etc. At no time shall the District permit the expenditure of school funds for the purchase of alcoholic beverages.</p> <p>Normal Mealtime Hours means from 7:30 a.m. to 9:00 a.m., 11:30 a.m. to 1:00 p.m. and 6:00 p.m. to 7:30 p.m.</p>
<p>3. Policy Rules</p>	<p>Reasonable Expenses includes the purchase of food or beverage in the nature of soda, snacks, sandwiches and/or other items of a similar nature and reasonable value. When possible and practicable, all food and beverages purchased pursuant to this policy shall be provided by the district’s cafeteria operations. “Reasonable expenses” shall not include lavish foods and beverages.</p> <p>A. General Policy Reasonable expenses for food and beverage at District meetings or events will be permitted provided the meeting or event meets the criteria set forth below and the expenditure has been authorized, in advance and in writing, by the Superintendent and/or the Board of School Directors, and subject to approval by the District’s Business Administrator.</p> <p>B. Meeting/Event Criteria For a District meeting or event to be eligible for a District funded food and</p>

beverage expenditure, the meeting or event must meet all of the following criteria:

- 1) the total duration of the event or meeting or combination thereof must be projected to last longer than 2 hours;
- 2) there must be a formal written agenda;
- 3) the location, nature or timing does not lend itself to a meal recess;
- 4) the meeting or event occurs during normal mealtime hours;
- 5) the focus and/or purpose of the meeting or event is on decision-making, training or interaction by attendees rather than meal breaks; and
- 6) five or more of the expected attendees must be present and their attendance must be necessary or reasonably required in order to allow the District's business to be conducted.

In addition to the guidance in this policy, approximately once or twice a month, reasonable food and beverages at certain events and meetings may be provided that meet several of the above six criteria as approved by the Superintendent and Business Administrator.

C. Accounting/Reporting

Where applicable, the costs of such food and beverage expenditures as provided for under this policy 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.

D. No limitation on Statutory Rights

This policy shall not be construed to limit any existing statutory rights of members of the Board of School Directors, administrators and/or employees of the District to reimbursement.

References:

School Code - 24 P.S. Sec. 5-516.1

U.S. IRS Publication 15-B (Employers Tax Guide to Fringe Benefits), and Publication 535 (Business Expenses).