

RATIONALE

The operation of a school district provides many occasions when the purchase of food may be necessary. However, discretion must be exercised when purchasing food items. Article III, Section 51, of the Texas State Constitution and the Local Government Code prohibit school districts from making a gift of public funds to any individual or entity. The food purchased and the purpose for which it is intended could at times be perceived as a gift of public funds. For that reason, purchases of meals, snacks and other food items are treated differently depending on the types of funds used to purchase the items.

Meals may be served only when work is conducted during the meal time and/or when a reasonable eating schedule is interrupted and the working meeting extends though the meal time and will not adjourn until after a reasonable time for eating has elapsed.

PROCEDURES

CAMPUS ACTIVITY
FUNDS (FUND 461)

Principals may use a portion of their campus activity funds for food and recognition. Two meals per year may be provided to campus staff from activity funds. The price of a meal should not exceed \$8.00 per person. The campus may also budget general campus activity funds for snacks. However, the total amount budgeted for food can't exceed the following:

- High Schools \$4,500
- Middle Schools \$3,000
- Elementary Schools \$2,000

Other guidelines include:

- No funds generated by student organizations may be used for this item. All funds raised by student organizations must be expended for the benefit of the students. [See CFD]
- These monies must be appropriated at the beginning of each fiscal year within fund 461.
- Expenditures will not be allowed to exceed the amount budgeted during the fiscal year nor will the budget be allowed to increase at any time throughout the year, but funds may be transferred out of the account to another account as needed.
- These funds should be used primarily for food purchased for staff development, testing, or a campus wide recognition in a way that would be determined to favorably impact academic performance.

- It is important to note that campus activity funds are considered public funds, so discretion should be used when spending these monies.
- These funds are not to be co-mingled with travel funds for out-of-district expenses.
- Under no circumstances should these funds be used for staff birthdays, wedding, baby showers, gift certificates, etc.

STUDENT ACTIVITY
FUNDS (FUND 865)

The Superintendent or designee shall ensure that student activity accounts are maintained to manage all class funds, organization funds, and any other funds collected from students for a school-related purpose. The principal or designee shall issue receipts for all funds prior to their deposit into the appropriate District account at the District depository.

Student activity funds shall be included in the annual audit of the District's fiscal accounts. [See CFC]

Purchases of food may be made from these funds without limit, assuming the purchase is for the benefit of the student group and has been approved by the officers of the student group that raised the funds.

COURTESY/BENEVOLENCE/
SOCIAL FUNDS/SUNSHINE
(FUND 867)

As the monies in this fund have all been contributed by the staff, purchases of food may be made from these funds without limit.

- Expenditures for staff birthdays, wedding or baby showers, snacks for teacher's lounges, etc., may be made from this fund.
- Purchases made from these funds may not take advantage of the District's vendor discounts or tax-exempt status.