



Cache County School District

Policy Series 6000: Finance and Operations

Policy No. 6456

Meals (Other Than Travel) and Employee Recognition

Purpose

The Cache County School District Board of Education recognizes that limited expenditures for business meals and employee recognition may be appropriate when they directly support the district's educational mission and legitimate business operations. Because these expenditures involve public funds, they shall be made only when they serve a documented public purpose, are reasonable and necessary, comply with applicable law, and demonstrate responsible stewardship of taxpayer resources.

This policy applies only to meals and employee recognition that are not associated with district travel. Travel-related meals are governed by the district's Travel Policy.

Guiding Principles

Expenditures authorized under this policy shall:

- 1) serve a legitimate district purpose;
- 2) be reasonable, necessary, and prudent;
- 3) comply with applicable federal and state law, Internal Revenue Service (IRS) regulations, board policy, district purchasing procedures, and funding restrictions;
- 4) represent an appropriate use of public funds; and
- 5) be capable of withstanding public scrutiny.

Employees and administrators are expected to exercise sound judgment and stewardship when authorizing or incurring expenditures under this policy.

Business Meals

District funds may be used for business meals only when all of the following conditions are met:

- 1) a bona fide and substantial district business purpose exists;
- 2) participants are actively engaged in district business during the meal;
- 3) the meal materially contributes to the accomplishment of district business;
- 4) appropriate funding is available and permitted;
- 5) required approvals are obtained before the expenditure;
- 6) the expenditure is reasonable in amount; and
- 7) documentation required by district procedure is maintained.

Business meals shall not be used as a substitute for routine employee meals or for employee convenience.

Meetings with Meals

Meals may be provided during district meetings when:

- 1) the meeting extends for five (5) or more consecutive hours;
- 2) providing a meal is necessary to efficiently accomplish the purpose of the meeting;
- 3) a meeting agenda is prepared and maintained; and
- 4) the meal is approved in advance by the administrator responsible for the budget.

Whenever practical, district nutrition services should be utilized for meal service.

Volunteers and Guests

Reasonable meals may be provided to volunteers, presenters, advisory committee members, community partners, or invited guests whose participation directly supports official district business.

Meals for spouses, family members, or personal guests shall not be paid with district funds unless specifically authorized by the Superintendent for an official district purpose.

Employee Recognition

The board supports modest employee recognition that acknowledges meaningful service and contributions to the district.

Appropriate recognition may include:

- 1) retirement;
- 2) years of service;
- 3) exceptional performance;
- 4) significant accomplishments; or
- 5) other contributions benefiting the district

Recognition expenditures shall be reasonable, infrequent, and directly related to district service.

District funds shall not be used for personal gifts.

Cash, gift cards, and other cash equivalents provided to employees shall be administered in accordance with applicable IRS regulations and district payroll procedures.

Public Accountability

Employees approving expenditures under this policy should consider whether the expenditure:

- 1) serves a legitimate public purpose;
- 2) reflects prudent stewardship of taxpayer resources;
- 3) would withstand public scrutiny; and

- 4) could be confidently explained during an audit or Board review.

The superintendent shall establish administrative procedures governing:

- 1) spending limits;
- 2) required approvals;
- 3) documentation requirements;
- 4) purchasing methods;
- 5) IRS reporting requirements; and
- 6) internal controls necessary to ensure compliance with this policy.

Employees who authorize expenditures inconsistent with this policy or applicable procedures may be required to reimburse the district and may be subject to corrective action consistent with district policy.

Legal References

Approved by the Board of Education: September 17, 2026