



Cache County School District

Policy Series 6000: Finance and Operations

Policy No. 6456.P1

Meals (Other Than Travel) and Employee Recognition

Purpose

This procedure establishes the administrative requirements governing non-travel business meals and employee recognition expenditures.

All expenditures shall comply with board policy, district purchasing procedures, applicable law, and IRS regulations.

Administrator Decision Test

Before approving any expenditure, administrators should ask:

- 1) Does the expenditure serve a legitimate district purpose?
- 2) Is it necessary to accomplish district business?
- 3) Is the amount reasonable?
- 4) Is the funding source appropriate?
- 5) Would the expenditure withstand public scrutiny?
- 6) Would I be comfortable explaining this purchase to the board, taxpayers, or an auditor?

If the answer to any question is “no”, the expenditure should not be approved.

Employee Recognition

Employee recognition should acknowledge meaningful service while demonstrating prudent stewardship of public funds.

Examples include:

- 1) retirement;
- 2) years of service;
- 3) employee appreciation;
- 4) significant accomplishments; or
- 5) outstanding contributions to students or the district

Unless otherwise approved by the Superintendent, expenditures shall not exceed the following:

Recognition Item	Maximum Amount
Employee recognition gift (non-monetary)	\$50 per employee
Retirement gift (non-monetary)	\$200
Retirement or farewell refreshments	\$5 per employee

Exceptions require prior written approval from the Superintendent.

Business Meals

Business meals should generally not exceed \$30 per person, including tax, gratuity, and beverages.

Exceptions require prior written approval from the Superintendent or Business Administrator.

Business meals are allowable only when:

- 1) a legitimate district business purpose exists;
- 2) business is actively conducted during the meal;
- 3) attendance is necessary to accomplish district business;
- 4) funding is appropriate;
- 5) prior approval has been obtained; and
- 6) documentation requirements are satisfied.

Meals that are primarily social or recreational are not allowable.

Meals During Meetings

District-funded meals may be provided only when a meeting agenda is maintained, the budget administrator provides prior approval, and:

- 1) meetings extend at least five (5) consecutive hours; or
- 2) scheduling through the meal period is necessary to accomplish district business.

Whenever feasible, departments should utilize Cache County School District Nutrition Services.

Volunteers and Community Partners

Reasonable meals may be provided for volunteers, presenters, advisory committee members, community partners, and invited guests when their participation directly supports official district business.

Meals for spouses, family members, or personal guests are not reimbursable unless specifically approved by the superintendent.

Documentation Requirements

Every reimbursement or payment request shall include:

- 1) original itemized receipt;
- 2) date and location of the meal;
- 3) business purpose;
- 4) meeting agenda, when applicable;
- 5) names and titles (or relationship to the district) of attendees;
- 6) funding source; and
- 7) name of the approving administrator.

Incomplete documentation may result in the denial of reimbursement.

Procurement Card Transactions

When meals are purchased using a district procurement card:

- 1) attach the completed Business Meal Authorization Form;
- 2) include original itemized receipts; and
- 3) submit documentation with the monthly procurement card reconciliation.

Reimbursement Requests

Employees requesting reimbursement shall submit:

- 1) invoice Payment Request;
- 2) Business Meal Authorization Form; and
- 3) required supporting documentation in accordance with district purchasing procedures.

Responsibilities

Employees

Employees are responsible for ensuring expenditures comply with district policy and procedures before purchases are made.

Supervisors

Supervisors are responsible for determining:

- 1) business necessity;
- 2) reasonableness;
- 3) availability of funding;
- 4) compliance with district policy; and
- 5) completeness of documentation.

Business Office

The business office shall:

- 1) ensure expenditures are properly accounted for;
- 2) coordinate IRS reporting;
- 3) maintain internal controls;
- 4) monitor compliance with this procedure; and
- 5) recommend updates to administrative spending limits as needed.

Noncompliance

Expenditures that do not comply with Policy 6270 or this procedure:

- 1) may be denied reimbursement;
- 2) may require repayment to the district;
- 3) may be reported as taxable income when required; and

- 4) may result in corrective or disciplinary action consistent with district policy.

Questions regarding allowable expenditures should be directed to the business office before making purchases.

Periodic Review

The business administrator shall periodically review administrative spending limits and implementation practices and, as appropriate, recommend revisions to the superintendent to ensure continued compliance with applicable law, IRS guidance, inflation, and district operational needs.

Legal References

Updated September 17, 2026