

## FOOD EXPENDITURES

In reference to and in accordance with an opinion issued by the Office of the Mississippi Attorney General, dated July 30, 1999, to the Honorable Phil Bryant, State Auditor, regarding refreshments and meals at meetings, the Board of Trustees of the District has determined that the purchase of food and beverages for certain District functions is a necessary and reasonable expense, and shall be approved and allowed under the following circumstances.

1. The purchase of food (snacks and/or meals) and non-alcoholic beverages (bottled water, coffee, tea, juices and/or soft drinks) for participants at meetings of the board of trustees;
2. The purchase of food (snacks and/or meals) and non-alcoholic beverages (bottled water, coffee, tea, juices and/or soft drinks) for participants at seminars, workshops, staff or other meetings and similar events; and
3. Pursuant to Section 37-7-301(s), activity funds may be used to purchase food (snacks and/or meals) and non-alcoholic beverages (bottled water, coffee, tea, juices and/or soft drinks) for athletic or student recognition banquets for students, parents and employees of the District.

The purchase of food and beverages pursuant to paragraph 2 or 3 of this policy must be approved in advance, in writing, by the Superintendent of Schools or the Superintendent's designee(s) upon a finding or determination by the Superintendent or his or her designee, that the activity in question, i.e., the meeting, workshop, seminar, etc., is reasonably related and incident to a particular District goal or function.

Purchases of food and/or beverages for any other purposes or functions not covered in this policy shall be approved on a case-by-case basis by the board of trustees.

SOURCE: Miss. Code Ann. §37-7-301(s)

DATE: September 20, 1999

REVIEWED: December 6, 2016

April 4, 2017