

Kashia Elementary School District

Purchasing Procedures

1. Textbooks and curricular materials will be purchased by administration.
2. The Chief Business Official will provide each certificated staff member with a budget amount for supplies and materials, etc. at the beginning of each school year.
3. Obtain prior approval from the Superintendent prior to making any purchases for reimbursement.
4. Submit original receipts with signature along with a signed reimbursement form to the Superintendent for review, approval and signature.
 - a. Reimbursement forms are available on the "Employee Resources" tab of the district website at www.kashiaesd.org
 - i. Provide a description of the item(s) purchased and indicate whether or not it is being deducted from the employee's annual supply budget.
5. The purchase will be deducted from the certificated staff members' annual budget for supplies/materials, unless prior approval was obtained from the Superintendent to purchase additional items (e.g. using special grants, etc.).
6. Certificated employees are responsible for keeping track of their available balance from their annual supplies budget. Reimbursements for items purchased in excess of the annual amount budgeted may not be approved.
 - a. **NOTE:** District administration is working on setting up blanket purchase orders with vendors such as Amazon and Office Depot. Staff will be notified if and when these are set up. Until then, the reimbursement process is used for most expenses, unless the store has a charge account set up with the district (e.g. Gualala Market) or the vendor will take a Purchase Order (see special purchases below).

7. Contractors, Classified Personnel: On occasion, an Independent Contractor or Classified employee may be asked to purchase an item for reimbursement. Follow steps #3 and #4 above.
8. Store Charges: Employees who can charge school purchases to local store accounts such as Gualala Market will be designated at the beginning of each school year and provided with a budget for items such as student snacks. Obtain a receipt for each charged purchase; sign and submit to the Superintendent.
9. Mileage: Employees (and Independent Contractors dependent upon terms of the Services Agreement) can be reimbursed for miles traveled on school-related business (e.g. transporting students on a field trip) when using their personal vehicle, with prior approval from the Superintendent.
 - a. Complete the mileage form available on the "Employee Resources" page of the district website at www.kashiaesd.org.
 - b. Mileage is reimbursed at the Internal Revenue Service annual rate.
10. Special Purchases: Obtain approval from the Superintendent and Chief Business Official for special expenses outside of the annual supplies/materials budget, such as conferences, training programs, supplemental curricular materials, technology, etc. In these cases, the vendor may take a Purchase Order. The Chief Business Official can set up the Purchase Order and pay the vendor directly, eliminating the need for reimbursement.
11. Prohibited Expenditures:
 - a. Alcohol: No public funds may be expended on the purchase of alcoholic beverages.
 - b. Gifts of Public Funds: The California Constitution prohibits the gift of public funds to any individual, corporation, or even to another government agency. Expenditures of school funds must be for a direct and primary public purpose to avoid being a gift.
 - i. See the chart below for examples of Prohibited Gifts of Public Funds, Compared With Allowable Expenses:

Description:	Examples of <i>Prohibited</i> Expenses:	Examples of <i>Allowable</i> Expenses:
Flowers/Plants/Candy	Flowers given to show sympathy due to illness or death, or to express joy or congratulations for personal milestones (this constitutes a personal gift of primarily individual benefit (personal versus public purpose).	Flowers given as thank-you gifts for volunteers or staff when donated funds are used that have been designated for this purpose, or funds collected from the sale of tickets (e.g. sports events, drama events).
Gift Certificates and Gift Cards	Gift certificates and cards when purchased with public funds.	Gift certificates and cards when donated by merchants or individuals.
Charity	School districts may not donate public funds for charitable purposes.	Schools may provide students with essentials needed at school (e.g. pencils, paper, etc.)
Awards	Awards bestowed for life transition events and personal milestones that occur for everyone; or awards for community members.	Awards to employees for exceptional contributions, and to students for excellence. Also awards may be given to recognize years of service, e.g. at the time of retirement.
Staff Gifts or Appreciation Meals	Items given as “welcome back” gifts at the beginning of the year, or appreciation meals/events (e.g. at the beginning of the year, at holidays, etc.) when purchased with public funds, as these events do not typically fulfill an educational purpose.	Staff gifts/appreciation meals paid for with donated funds that have been designated for this purpose. Meals associated with an agenda meeting are allowed under “Food and Meals” below.