

# Clatskanie School District 6J

Code: **DJB**  
Adopted: 3/19/07  
Readopted: 4/22/13  
Orig. Code(s): DJB

## Petty Cash Accounts

In order to expedite refunds and minor purchases, revolving petty cash accounts may be established in building locations. Expenditures against these funds must be itemized and accounted for with appropriate records and receipts. Budget codes along with approving signatures of individuals authorized to expend district funds must be included on a petty cash accounting report.

Each building administrator or designee will be responsible for accurate record keeping of expenditures and will periodically submit to spot audits by the director of business services or one of the accounting staff.

Detail of expenditures will be submitted to the director of business services upon request for reimbursement of cash expended.

All petty cash funds will be closed at the end of the fiscal year: the remaining funds returned to the business office.

END OF POLICY

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### Legal Reference(s):

[ORS 294.311](#)

### Cross Reference(s):

DIC - Financial Reports and Statements  
DIE - Audits