

Coos Bay School District 9

Code: **DJB**
Adopted: 5/11/87
Readopted: 4/06/10
Orig. Code(s): DJB

Petty Cash Accounts

The district may maintain a petty cash account in the business office. Each school, and the maintenance department may have an “petty cash fund” which is replenished by the business office upon receipt of a report form and the necessary supporting documents for payment of the bills.

At the end of the school year, all petty cash funds shall be turned in to the business office.

END OF POLICY

Legal Reference(s):

[ORS 294.311](#)

Cross Reference(s):

DIC - Fiscal Accounting and Reporting/Financial Reports and Statements
DIE - Audits