

**Jefferson County
School District 509J**

Code: **DJB**
Adopted: 8/23/04
Readopted: 6/12/06; 7/23/18
Orig. Code(s): DJB

Petty Cash Accounts

To facilitate refunds and minor purchases, the district shall allow petty cash funds at each school and in the district's business department, food service program and department locations. Expenditures against these funds must be carefully itemized by the principals or department supervisors and submitted to the purchasing clerk. The purchasing and accounts payable clerks will reimburse the petty cash funds through normal payment procedures. Any cash and unreimbursed receipts remaining at the end of a school year shall be returned to the business office.

END OF POLICY

Legal Reference(s):

[ORS 294.311](#)

Cross Reference(s):

DIE - Audits