

# Mapleton School District 32

Code: **DJB**  
Adopted: 7/12/01  
Readopted: 12/18/13  
Orig. Code(s): DJB

## Petty Cash Accounts

Petty cash funds may be established annually in the amount of \$100 for the central administrative office. Such funds will be used for the payment of properly itemized bills of nominal amounts and under conditions calling for immediate payment. Allowances, responsibility, security and accounting of petty cash funds will be in accordance with Board policy and requirements of law.

END OF POLICY

---

### Legal Reference(s):

[ORS 294.311](#)

### Cross Reference(s):

DIC - Financial Reports and Statements  
DIE - Audits