



Code: **DJB**  
Adopted: 5/18/99  
Revised/Readopted: 7/09/08; 9/28/16

## Petty Cash Accounts

In order to expedite small purchases, revolving petty cash accounts of not more than \$500, with the exception of start-up cash tills which will not exceed \$2,000, may be established in building or department locations at the discretion of the building administrator or program manager. Expenditures against these funds must be itemized and accounted for with appropriate records and receipts. Account codes along with approval signatures of individuals authorized to expend district funds must be included on a request for petty cash reimbursement.

Each building administrator, program manager or designee will be responsible for safeguarding petty cash, accurately recording expenditures and periodically submitting to spot audits performed by the director of fiscal services or designee.

A purchase order will be submitted to the fiscal services department along with the appropriate detail of expenditures and reimbursement of cash expended. All petty cash on hand at the end of the school year must be returned to fiscal services.

END OF POLICY

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### Legal Reference(s):

[ORS 294.311](#)

### Cross Reference(s):

DIC - Financial Reports and Statements  
DIE - Audits