

# Sherwood School District 88J

Code: **DJB**  
Adopted: 3/13/96  
Revised/Readopted: 7/01/08; 11/12/14  
Orig. Code(s): 6630

## Petty Cash Accounts

The Board may authorize such petty cash accounts as are in accordance with Board policy and the requirements of state law or regulations and approved accounting procedures. Allowances, responsibility, security and accounting of petty cash funds will be in accordance with Board policy and requirements of law.

Such funds will be used for the payment of properly itemized bills of nominal amounts and under conditions calling for immediate payment.

END OF POLICY

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### Legal Reference(s):

[ORS 294.311](#)

### Cross Reference(s):

DIC - Financial Reports and Statements  
DIE - Audits