

**South Umpqua  
School District 19**

Code: **DJB**  
Adopted: 1/16/02  
Revised/Readopted: 7/12/17  
Orig. Code(s): DJB

**Petty Cash Accounts**

Petty cash funds will be established for each school building and administrative division. Such funds will be used for the payment of properly itemize bills of nominal amounts and under conditions calling for immediate payment. Allowances, responsibility, security and accounting for petty cash funds will be in accordance with Board policy and requirements of law.

END OF POLICY

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**Legal Reference(s):**

[ORS 294.311](#)

**Cross Reference(s):**

DIC - Financial Reports and Statements  
DIE - Audits