

**Willamette Education  
Service District**

Code: **DJB**  
Adopted: 7/8/03  
Readopted: 7/12/05; 4/06/10  
Orig. Code(s): None

**Petty Cash Account**

Petty cash funds may be established annually in the amount as deemed appropriate by the Superintendent. Such funds may be used for the payment of properly itemized bills of nominal amounts under conditions calling for immediate payment. Allowances, responsibility, security, and accounting of petty cash funds will be in accordance with the Boards' policy and requirements of Oregon Revised Statutes.

END OF POLICY

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**Legal Reference(s):**

[ORS 294.311](#)

**Cross Reference(s):**

DIC - Financial Reports and Statements  
DIE - Audits