

DJB

PETTY CASH ACCOUNTS

Petty cash funds may be established for schools, central office units, and special programs in such instances as they will expedite the purchase of minor items and/or provide immediate payment for minor services.

Expenditures against these funds must be itemized and documented with receipts, and will be charged to the applicable budget code. After a budget item is exhausted, no expenditures against the item may be made from petty cash.

The custodian for such accounts at the school will be the principal. The account custodian at the Board's office will be the business manager.

Any and all monies received at the school will be processed through the internal accounts and the district office, which will be reallocated to the Petty Cash account when appropriate.

Adopted by Bartlett School Board - 10/5/82
Revision Adopted - 8/1/95