

**Policy: DJC**

**PETTY CASH ACCOUNTS**

In order to facilitate reimbursement and minor purchases, the Board authorizes a petty cash fund to be maintained in each Building and in the Central Office.

The custodian for such accounts at the buildings will be the Building Principal. The account custodian at the Central Office will be the Superintendent or his or her designee. The account custodian must support each transaction with proper receipts.

Justifiable expenditures from the petty cash accounts will include but not be limited to: miscellaneous classroom materials and supplies, stamps and freight \$100 maximum. All items purchased with petty cash funds should meet the criteria of an expedient measure and should not be used to circumvent established policy on purchasing authority.

The petty cash funds will be replenished as imprested funds and are to be reimbursed to each account through accounts payable after approval by the Superintendent or his or her designee.

Adopted: August 20, 2004