



**Petty Cash**

**School Board Approved: October 3, 2005**

Petty cash funds may be established for schools, the SAU office, athletics, 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 schools shall be the Administrator at each school or person designated by the Business Administrator.

**Appendix: DJC-R**