

**PETTY CASH ACCOUNTS**

In order to facilitate refunds and minor purchases, the Board shall authorize petty cash funds for the schools, the Superintendent's office, and the transportation department.

Expenditures against these funds must be itemized on a voucher and turned in to the business manager whenever replenishment is requested. Expenditures from petty cash funds shall be charged to the applicable budget category. The voucher must be approved by the business manager and must have the expenditure dated, itemized, and accompanied by appropriate receipts.

First Reading: 10/5/15  
Second Reading: 11/2/15  
Reviewed: 4-28-20 (Policy Advisory Council and Board Policy Committee)