

**PARK COUNTY SCHOOL DISTRICT #6
BOARD OF EDUCATION POLICY**

CODE: DJC

PETTY CASH

In order to simplify refunds and minor purchases, the board of trustees may authorize petty cash funds for schools in the central administration office as found desirable.

Expenditures from petty cash may be made for small items such as stamps. However, this type of expenditure must always be supported by receipts. Replenishment of a petty cash fund shall be made from the General Fund or the Revolving Fund Account.

When a petty cash fund needs to be replenished, a voucher requesting the necessary funds shall be made out. The voucher must be approved by the business manager and must have the expenditure dated, itemized, and accompanied by appropriate receipts. The voucher will then be forwarded to the central administration office for processing.

Adopted: 1/20/98