A. Petty Cash funds are available for the purchase of goods/supplies not to exceed $100. Purchases that can be handled by a purchase order should continue to be processed through the purchase order process.

B. Reimbursement guidelines:

1. Sales taxes will not be paid or reimbursed.

2. Reimbursements must be made within 30 days of the date of purchase.

3. Using multiple vouchers to exceed the $100 limit will not be reimbursed through petty cash.

4. Petty cash **cannot** be used for the following:
   i. Donations
   ii. Registration Fees
   iii. Services: Includes rental fees, repairs, speaker fees, performer fees, etc. Per IRS regulations, services are subject to reporting for income tax purposes, and must be reimbursed through the purchase order process.
   iv. Entry Fees
   v. Travel expenses
   vi. Gift Cards/Certificates: Cannot be purchased with District funds; therefore, no reimbursements can be made through petty cash.

C. There are two ways to use petty cash:

1. Petty Cash Reimbursement: Use personal funds to make the purchase and then be reimbursed through petty cash.

2. Petty Cash Advance: Obtain petty cash funds in advance of the purchase and then reconcile the purchase within 10 days.

   Both methods require a complete Petty Cash Voucher form approved by the supervisor.

D. Filling out the Petty Cash Voucher Form:
1. The Requestor is responsible for filling out:
   i. PURCHASE DATE: The date of the purchase (date from receipt).
   ii. NAME: The name of the individual requesting the cash.
   iii. LOCATION: The home school or building of the individual requesting the cash.
   iv. NAME OF VENDOR: The name of the business where the items will be or have been purchased. If multiple vendors are used, each vendor can be listed on one Revolving Cash Voucher form as long as the total is under $100.
   v. AMOUNT: The actual purchase price if the item has already been purchased, or the approximate purchase price if the item is yet to be purchased. It is not acceptable to process multiple cash vouchers for a single purchase.
   vi. DETAILED PURPOSE: The detailed reason for which the items will be used.

2. The Supervisor is responsible for filling out:
   i. ACCOUNT CODE(S) TO BE CHARGED: The supervisor must fill in the account code(s) to be charged for the item(s) purchased or to be purchased and the funds must be available in the budget.
   ii. APPROVAL: Signature of the Budget Manager (principal or supervisor).

3. The Petty Cash Secretary will fill out:
   i. AMOUNT DISBURSED: The petty cash secretary will fill in the amount given to the individual requesting the cash.
   ii. BY: The petty cash secretary will sign to show that he/she disbursed the funds. The employee disbursing the funds must not be the employee who is receiving the cash. If the petty cash secretary is being reimbursed for a purchase another employee in the office must disburse the cash to the petty cash secretary.
   iii. LESS AMOUNT RETURNED: If it’s a petty cash advance being reconciled and the purchase was less than the amount dispersed the petty cash secretary will fill in the amount returned by the individual on this line.
   iv. NET DISBURSEMENT: For petty cash reimbursements the petty cash secretary will fill in the total amount disbursed. For petty cash advances the petty cash secretary will fill in the amount disbursed when the advance is reconciled and the final disbursement amount is known.
   v. PURCHASE REQUEST #: The purchase request number from entering the voucher in BusinessPlus.

4. The Requestor will signed the CASH RECEIVED BY line at the time that the reimbursement or advance is given.

E. PETTY CASH ADVANCES must be reconciled within 10 days.

F. ORIGINAL DETAILED RECEIPTS are required.
1. If the original receipt is lost, the employee must request a duplicate receipt from the vendor, and it must be noted that the original was lost and to pay from the duplicate receipt. Copies or faxes of receipts are not acceptable.

2. Internet or email printouts are not valid receipts unless the original packing slip or a copy of the employee’s credit card or bank statement is included showing the charge was made.

3. If a copy of a check is being presented as proof of payment, it must be a copy of the canceled check from the bank, and documentation must be provided from the vendor showing what was purchased.

G. DO NOT use a highlighter on any receipts or vouchers because when the documents are scanned in Accounts Payable the highlighted area turns black and the information cannot be seen.

H. The petty cash secretary should only disburse funds upon receiving a completed Revolving Cash Voucher. Upon settlement, the employee is given the pink copy, the yellow copy is sent to the principal or supervisor that approved the disbursement of the funds, and the white copy is retained by the petty cash secretary.

I. Reimbursements should be made within a few days of receiving the approved voucher & receipts from the employee. Under no circumstances should an approved voucher be held and not paid for more than one week. Reimbursements made in a timely manner will assure that District accounts are as up-to-date as possible, allowing for better control of District funds.

J. Reimbursements through petty cash cannot be sent through school mail. The employee must pick up the reimbursement themselves.