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| <b>Eagle Butte School District</b> | <b>NEPN Code: DJB</b> |
| <b>Policy Manual</b>               |                       |

### **PETTY CASH ACCOUNTS**

In accordance with law, the Board may establish petty cash accounts for the schools in the district, not to exceed the amount of \$100 in each account. This account may be used to facilitate refunds and minor purchases of the school district.

Expenditures against this account must be itemized, documented with receipts, and will be charged to the applicable fund. After a budget item is exhausted, no expenditures against the item may be made from petty cash.

The Board will authorize an employee in each school to be accountable for the petty cash account. Disbursements from the account will not require Board approval or the signature of the Board president or the business manager.

Adopted: April 14, 2014

Revised: June 8, 2020