

BIG HORN COUNTY SCHOOL DISTRICT NUMBER ONE  
Box 688  
Cowley, Wyoming 82420  
POLICIES AND REGULATIONS  
File: DJC

**PETTY CASH ACCOUNTS**

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

Expenditures against these funds must be itemized, documented with receipts, and turned in to the superintendent whenever replenishment is requested. Expenditures from petty cash funds shall be charged to the applicable budget category. After a budget item is exhausted, no expenditure against the item may be made from petty cash.

Current practice codified 1977  
Adopted: date of manual adoption