

Dixon Public Library District

POLICY AND PROCEDURE HANDBOOK

POLICY TITLE: Petty Cash
POLICY NUMBER: 5023

5023.1 A "petty cash" checking account fund will be maintained in the District office having a balance-on-hand maximum of \$700.00. Included in this fund will be the following:

- \$150.00 Circulation Cash Register cash fund
- \$200.00 Petty Cash Checking Account
- \$350.00 Office Petty Cash fund.

5023.1.1 With the approval of the District Librarian or her/his designee, petty cash may be advanced to Library District staff upon their request and the execution of a receipt for same, for the purpose of procuring item(s) or service(s) appropriately relating to District business. After said item(s) or service(s) have been obtained, a receipt for same will be submitted to the District Librarian or his/her designee, and any remaining advanced funds will be returned. The maximum petty cash advance will be \$100.00.

5023.1.2 Whenever staff of the Library District incur "out-of-pocket" expenses for item(s) or service(s) appropriately relating to Library District business as verified by valid receipts, said expended cash will be reimbursed upon request from the District's petty cash fund after approval by the District Librarian or her/his designee. In those instances when a receipt is not obtainable, the requested reimbursement may be approved by the District Librarian prior to remuneration.

5023.1.3 No personal checks will be cashed in the petty cash fund.

5020.1.4 The petty cash fund will be included in the District's annual independent accounting audit.

Adopted 06/19/2006
Revised 11/20/06