

DeForest Area School District  
Administrative Regulation

<b>TITLE:</b> <b>EXPENSE REIMBURSEMENT</b>	<b>NUMBER: AR 9.7(13)</b> <b>RULE</b>
<i>Executive Limitation: EL 9, Asset Protection (9.7 – Fund Management Practices)</i>	
<b>Recorded as Administrative Regulation:</b> <i>Established: 11/8/10                      Revisions:</i>	
<b>Origin as Board Of Education Policy: Fiscal Management 671.2</b> <i>Established:                                      Revisions:</i>	

**PETTY CASH PROCEDURES**

**POLICY:** Petty Cash funds may be used to reimburse staff for out-of-pocket expenses for **immediate or emergency** use for District related purchases.

**PURPOSE:** Provide guidelines for staff for reimbursement of District related purchases. District staff are authorized to incur **emergency/immediate** type expenditures that are less than **\$35.00**. These types of purchases do not require the issuance of a purchase order or requisition, but do require prior approval as directed by building administrator.

**PROCEDURES:**

1. This process is to be used when purchasing items and supplies for **immediate** use that **could not** be purchased or obtained from other District sources.
2. **Items or supplies not allowable on petty cash reimbursement: Meal expenses, mileage, parking fees, tolls, gas, personal services, telephone or cell phone charges.**
3. There is a limit of **\$35.00** for each purchase made when using this process. Purchases cannot be split on different tickets for the purpose of keeping the reimbursement below the limit.
4. DeForest Area School District is exempt from Wisconsin sales tax. It is staff's responsibility to indicate to the vendor that the purchase is for a tax-exempt organization. A tax exempt form is available through the Business Office. The District's tax exempt form must be submitted to the vendor at time of purchase. **Sales tax is not reimbursable under this policy, and if paid by the employee, will not be reimbursed.**

5. Permission must be obtained from the principal and/or director responsible for budgetary decisions **before** making a petty cash purchase. Staff must complete and submit a petty cash voucher providing the following information for prior approval:
  - Staff member making the request
  - Date of Request
  - Business purpose and description of purchase
  - Appropriate account number to charge
  - Funds available for purchase
6. After the purchase is made, the staff member will complete the petty cash voucher entering the date of purchase and the amount of reimbursement requested. They must attach the **original itemized paid** receipt for the purchase to the petty cash voucher to request reimbursement. An Internet receipt requires documentation of proof of payment.
7. All petty cash transactions must be presented as soon as possible, but no later than thirty (30) days from the date of purchase/expense.
8. The designated Petty Cash Fund Cashier has the responsibility to:
  - Verify the dollar amount of the request against the receipt attached (no tax will be reimbursed).
  - Verify the account number is correct for the items purchased.
  - Verify the date of purchase on receipt is within the account period (fiscal year) and that the receipt date matches the petty cash slip date.
  - Dispense requested cash, request the payee sign petty cash voucher acknowledging receipt of funds and sign the petty cash voucher to acknowledge disbursement of cash.
  - File the petty cash vouchers and attached receipts in the petty cash drawer/box.
  - Secure petty cash funds in locked drawer or safe. Access to the funds should be restricted to one person.
  - Reconcile petty cash vouchers and cash, which should equal the petty cash allocation at all times.
  - Complete the petty cash fund reimbursement request, attach vouchers and submit the request to the Business Office when funds are 80% depleted; i.e., \$100 allocation, funds left to disburse \$20.
9. The Business office will review the reimbursement request, petty cash vouchers and supporting documentation to ensure accuracy and completeness before processing the voucher and generating a check for the requested amount. The check shall be made payable to the petty cash fund for the school and sent to the Petty Cash Officer who submitted the original request.
10. Petty cash funds are subject to unannounced verifications by management of the responsible department and the Business Office. At the time of the audit, the petty cash fund cashier must provide a full account of the fund.