

FOOD AND NUTRITION PROCEDURES

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Miami-Dade County Public Schools

Subject: PETTY CASH EXPENDITURES

For Action By: FOOD SERVICE MANAGERS, PRINCIPALS, BOOKKEEPERS
AND TREASURERS

Refer Questions to: FOOD SERVICE ACCOUNTING

Each school food service manager is provided with a petty cash fund for use in paying for small emergency purchases of merchandise or service. The Petty Cash funds will be issued with the register change fund at the beginning of each school year. When the check is cashed, the petty cash fund is to be separated from the register change and stored separately. The stub from the check is to be filed in the Register Change/Petty Cash file.

All purchases made with petty cash funds must have a legible receipt, cash register tape, or invoice. **Tax is not reimbursable.** The school tax number must be used for purchases to avoid paying tax.

The Petty Cash Invoice and Recap form ([FM-0948](#)) is used to recap all petty cash receipts, including student refunds. Items on the receipts must be identified separately on the form as: food; supplies; or student refunds. The total of each line should be written in the total column, and across the bottom of the form for each column.

REPLACEMENT OF PETTY CASH FUND

The manager must monitor the amount of petty cash available and request reimbursement before all funds have been spent. Allow two to four weeks for the replacement check to arrive. **The register change fund should not be used if the petty cash fund has all been spent.** When replacing the monies used, the manager must do the following:

1. Prepare the Petty Cash Invoice and Recap form by listing all invoices, receipts, or student refund receipts and attach to the form.
2. Make one copy of the form and receipts for Register Change/Petty Cash file.
3. Take the **original form and receipts, and the funding structure listed below** to the designated school secretary or treasurer who will create an on-line Purchase Requisition to reimburse the cafeteria petty cash fund by using the MSA procedures.

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PETTY CASH EXPENDITURES (continued)

The secretary or treasurer is to:

1. Retain the original Petty Cash Invoice and Recap form with receipts until the Purchasing department mails a hard copy of the purchase order to the school. This is the Accounts Payable copy of the purchase order.
2. Attach the original Petty Cash Invoice and Recap form with receipts to the purchase order and send them to the Accounts Payable department at location #9999, Room 650.

Note: The replacement check will not be prepared and mailed until Accounts Payable receives the purchase order with the form and attached receipts.

Requester ID:	Your School ID
Buyer ID:	R (General Authorization)
Approval Routing:	School Principal, PARHAMP
Item Description:	Petty Cash Reimbursement
Ship to Code:	Your School ID
Budget Structure:	
Fund	- 0410
Center	- Your School Location Number
Program	- 5200
Function	- 7600
Object	- 5570 (for food supplies)
	5512 (for office/cleaning supplies or small equipment)
	5510 (for supplies that are part of meal, i.e. napkins)
Vendor Number	- Food Service Manager Number (Check "VRS" using food service manager's last name under short name field)
Category	- 099
Item No.	- 06

USE OF PETTY CASH FUNDS

Although not all inclusive, the following is a listing of items that cannot be purchased with district funds:

- Coffee, coffee makers, cups, etc.
- Food for hospitality meetings and awards
- Bottled water (except when properly authorized)
- Beautification and decoration accessories
- Equipment for personal use (i.e. microwaves, refrigerators)
- Taxes, late penalties/fees

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PETTY CASH EXPENDITURES (continued)

THEFT

If a theft of cafeteria funds has occurred, the incident must be reported and a copy of the "Plant Security Report" must be obtain. It must be signed by the school principal. A copy of the report must be forwarded to:

FOOD SERVICE ACCOUNTING
#9999 – Room 652
or
FAX TO: (305) 995-2090

END OF YEAR CLOSEOUT PROCEDURES

All unused petty cash funds must be deposited at the end of each school year. The manager should refer to the check stub to determine the amount of petty cash issued at the beginning of the school year. If there are any receipts, invoices, or student refunds for petty cash funds spent, a Petty Cash Invoice and Recap form must be completed. Do not request an on-line requisition. The form and receipts are to be attached to the Petty Cash and Cash Register Change Fund Deposit Summary form and mailed to: Food Service Account, location #9999, room 652. The manager should add the total of the petty cash being deposited and the total of the receipts being submitted and verify that the total equals the amount of petty cash issued at the beginning of the year.

Use the same deposit slip for both the Cash Register change and the Petty Cash. On the deposit slip, write clearly "Cash Register Change Fund" and how much is being deposited. Then write "Petty Cash" and how much is being deposited. Write the grand total in the boxed at the bottom and side of the deposit slip. A copy of the deposit slip must be kept on file at the school.