

<b>Subject:</b>	<b>MANAGEMENT OF DISTRICT BANK ACCOUNTS</b>
<b>Section:</b>	<b>PPG# 6420</b>
<b>Chapter:</b>	<b>Fiscal Management</b>
<b>Effective Date:</b>	<b>7/1/98</b>

## **POLICY**

### Management of District Bank Accounts

When deemed necessary, the commissioners may establish special imprest and/ or petty cash accounts (funds) as are necessary to meet immediate needs for the fire district. The commissioners shall designate the name, amount, and approved signatories of any such fund. The district secretary shall serve as the custodian of each fund. Each fund shall be managed in a manner consistent with guidelines established by the state auditor.

The board of commissioners has established the following funds:

A. Thurston County Fire Protection District No.5 & 9 Petty Cash Revolving Fund:

1. This fund shall not exceed \$2,000 and shall be replenished each month by itemized vouchers submitted to the county treasurer.
2. The district secretary or chief must sign each check.
3. The fund shall be used for purchasing items or services requiring cash.
4. The payee, date, amount and purpose shall be recorded in the check register.

## **REFERENCES**

Cross Reference: Policy 2742 Advance Travel

Legal Reference: RCW 43.09.200 Division of municipal corporations-  
uniform system of accounting  
RCW 43.09.210 Division of municipal corporations-  
separate accounts for each fund or  
activity  
Revolving Fund  
State Auditor Bulletin #301,  
111(E)—Petty Cash

