

# San Bernardino County Superintendent of Schools Procedure 3314.2

## Revolving Cash Funds

### Procedure for Use

1. A general ledger account shall be established in the accounting records to reflect the revolving cash fund as an asset of the County Superintendent of Schools.
2. The revolving cash custodian shall be the Director, Internal Business Services. Purchases shall be approved by either the Director, Internal Business Services, Program Manager, or Fiscal Analyst II. The revolving cash fund must be maintained for the purposes for which the fund was established.
3. Disbursements made should be only for those items which are clearly legal expenditures of the County Schools Service Fund and for which the same documentary support is received as would permit the payment if made by commercial warrant.
4. Issuing Checks from the Revolving Cash Fund
  - a. The checks used should be press-numbered and should be imprinted with "San Bernardino County Superintendent of Schools Revolving Cash Account." Each check should be drawn payable to a named payee and should not be signed unless drawn based on an itemized receipt or other appropriate documentation for a legal expenditure. Void checks should be made non-negotiable by obliterating the signatures and should be kept on file for the accountability of all checks. The supply of unused checks should be kept in a safe location, accessible only by authorized personnel.
  - b. Revolving cash fund checks may be made out to a vendor for the actual purchase, to an employee for reimbursement of supplies or expenses paid from their own personal funds, or to an employee for a payroll-related issue.
  - c. Before a revolving cash fund check can be issued, a Request for Revolving Cash Reimbursement and receipt/documentation must be submitted.
    - (1) The Request for Revolving Cash Reimbursement must show the date, an itemized listing of the services or supplies purchased, unit prices, total amount expended, vendor's name and account(s) to be charged. In the case of a payroll-related request, a Request for Revolving Cash Reimbursement – Payroll form must be submitted with a salary projection printout and any other necessary supporting documentation.
    - (2) The employee requesting revolving cash must sign the Request for Revolving Cash Reimbursement.
    - (3) The Request for Revolving Cash Reimbursement must have the signature of the Director or authorized administrator.
    - (4) For reimbursement of the employee, an itemized, original receipt must be submitted with the Request for Revolving Cash Reimbursement.

d. When all documents have been received, a revolving cash fund check may be issued. Each check shall be drawn payable to a named payee.

5. Reimbursement of Revolving Cash Fund

For reimbursement of the revolving cash fund, District Financial Services requirements must be met. As with all County Superintendent of Schools expenditures, District Financial Services has the responsibility of reviewing the legality of revolving cash purchases. In the event that an expenditure is rejected by District Financial Services as an illegal expenditure, the County Superintendent of Schools has no recourse, and no method of reimbursing the revolving cash fund for that expenditure. At that point the payment becomes a personal obligation of the manager who authorized the expenditure.

6. Monthly Reconciliation of Revolving Cash Fund

The bank statements for the revolving cash fund shall be reconciled monthly by someone other than the employee responsible for writing the checks and reimbursing the fund, the custodian of the fund, or individuals authorized to sign the checks.

**Legal Provisions**

1. The amount of the fund shall not exceed thirty thousand dollars (\$30,000).

The revolving cash fund may be increased within this limitation, reduced or discontinued. Upon resolution of the County Board of Education to reduce or discontinue the revolving cash funds, the custodian shall redeposit with the County Treasury the amount by which the fund is reduced or, if discontinued, the total amount of the revolving cash fund.

2. An invoice for reimbursement of the fund shall be submitted at least monthly, supported by required receipts. Upon demand of the County Auditor, an accounting shall be given of the fund.

*Approved: August 24, 1993*  
*Revised: February 19, 2002*  
*Revised: May 1, 2003*  
*Revised: August 13, 2013*  
*Revised: October 9, 2013*  
*Revised: December 17, 2024*

Date Approved	
Ted Alejandre County Superintendent of Schools San Bernardino County, California	
By	