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PETTY CASH – CLOSE CHECKING ACCOUNT AND CAL CARD  
ACCOUNT (ACC-W021)  
Sacramento City Unified School District

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**1.0 SCOPE:**

- 1.1 How to close a petty cash checking and CAL Card account

The online version of this procedure is official. Therefore, all printed versions of this document are unofficial copies.

**2.0 RESPONSIBILITY:**

- 2.1 Fiscal Services Technician II

**3.0 APPROVAL AUTHORITY:**

Approved signature on file

- 3.1 Accounting Services Supervisor

**4.0 DEFINITIONS:**

- 4.1 SCUSD – Sacramento City Unified School District.
- 4.2 Petty cash account – a checking account, usually with Bank of America, that allows sites to purchase certain items without going through the Purchasing department of SCUSD
- 4.3 Petty cash reconciliation - a group of three documents that confirms the accountability of funds advanced to sites. The three documents consist of a petty cash reconciliation form, a bank statement, and a copy of the check register.
- 4.4 CAL Card – District VISA issued in employee's name
- 4.5 Imprest amount – the amount advanced to a Principal or Site Manager to set up a petty cash bank account

**5.0 WORK INSTRUCTION:**

- 5.1 For checking accounts, receive the following documents from a Principal or Site Manager:
  - 5.1.1 Written request to close their petty cash account.
  - 5.1.2 Current petty cash reconciliation where the reconciled bank and checkbook balances equal the imprest amount and there are no outstanding issues.
  - 5.1.3 A petty cash check payable to SCUSD for the imprest amount. To expedite the closure of an account, both a petty cash check and a SCUSD reimbursement check for the total imprest amount may be received.
- 5.2 For checking accounts, deposit the check(s) in the appropriate bank.
- 5.3 For checking accounts, create and post the appropriate journal entries.
- 5.4 To close CAL Card accounts, contact the Purchasing Director at ext. 6662.

**6.0 ASSOCIATED DOCUMENTS:**

- 6.1 Petty Cash Manual (ACC-W043)
- 6.2 Petty cash checking account reconciliation and attachments

**7.0 RECORD RETENTION TABLE:**

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<u>Identification</u>	<u>Storage</u>	<u>Retention</u>	<u>Disposition</u>	<u>Protection</u>
Petty cash closure documents	File cabinet in Accounting Services office	4 years	Discard as desired	Secured area

**8.0 REVISION HISTORY:**

<u>Date:</u>	<u>Rev.</u>	<u>Description of Revision:</u>
11/30/04	A	Initial Release
3/12/07	B	Corrected reference in Associated Documents and CAL Card references
3/31/08	C	Added definition 4.5, updated work instructions 5.1 and 5.2

**\*\*\* End of work instruction \*\*\***