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**DOUGLAS COUNTY ADMINISTRATIVE  
POLICIES AND PROCEDURES**

**NUMBER:** 300.05  
**EFFECTIVE DATE:** 4/01/93  
**REVISED:** 01/03/03,

5/01/03, 06/05/03

**AUTHORITY:** BOC  
**COUNTY MANAGER:** *Don Heller*  
**PAGE 1 OF 2**

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**SUBJECT: PETTY CASH PROCEDURES**

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- I. PURPOSE:** To establish a policy outlining procedures and policies regarding petty cash.
- II. POLICY:** The County recognizes the need for establishment of a Petty Cash Fund for certain departments. A written request should be directed to the Comptroller's Office stating the purpose of such a fund and the dollar amount needed to cover the anticipated need.
- A. A resolution will be prepared by the Comptroller's office for the Commissioners' approval
  - B. Upon approval, a claim shall be prepared by the department requesting the funds and forwarded to the Comptroller's Office to draw the initial check to set up the petty cash. The claim should use the account number 102.000 and be made payable to the person who will be responsible for cashing the check.
  - C. It is recommended that no more than one or two persons be allowed access to the petty cash fund and that it be kept in a safe place. The people with access are responsible for the balancing of the petty cash. It is the responsibility of the Department Head to insure that the fund is properly maintained.
  - D. Occasionally petty cash is tied to Special Events, which requires monies for change purpose only. These monies should be charged to 102.000, requested as close to the event as possible and redeposited the following week into the same account as requested.
- III. REIMBURSEMENT TO PETTY CASH FUND:**
- A. A "Received of Petty Cash" form should be filled out each time funds is requested for a purchase. Receipts must be obtained and returned promptly to the appropriate person in charge. A brief description of the items purchased should be provided on the receipt and any unused money returned to the fund.

- B. Douglas County is a sales tax exempt entity. When purchasing items on behalf of the County, reasonable efforts should be used to purchase items without tax. Many vendors are set up for County purchases or procurement cards should be used to take advantage of our tax-exempt status. Failure to do so may result in non-reimbursement of sales tax paid by the employee.
  - C. The petty cash fund should be reimbursed no less than monthly and whenever the cash balance gets low. A claim should be prepared coding the purchases to the proper budget account, i.e., the purchase of stamps would be coded to the postage account, 520.060.
  - D. At all times, the Receipts and/or Received Slips, plus the remaining monies, should balance to the total amount authorized by the County Commissioners for each department.
- IV. **RESPONSIBILITY FOR REVIEW:** The Comptroller shall review this policy as needed or at least once every five years.

03/31/03