

RESOLUTION NO. 15- 8097

**RESOLUTION AUTHORIZING A PETTY CASH FUND
FOR THE PLUMAS COUNTY
MENTAL HEALTH DEPARTMENT, MHSA PROGRAM**

WHEREAS, THE Plumas County Mental Health Department provides for its MHSA individuals: and

WHEREAS, the goal of those services may include providing support for: and

WHEREAS, the implementation of these services may require immediate access to small amounts of funds for the purpose of supportive items.

NOW, THEREFORE, BE IT RESOLVED THAT:

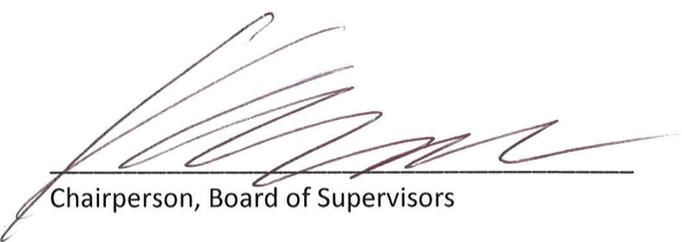
Plumas County Mental Health establishes a petty cash fund of \$ 200.00 for Plumas County Mental Health MHSA programs

Passed and adopted by the board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board held on the

AYES: SUPERVISORS THRALL, ENGEL, SIMPSON, SWOFFORD, GOSS

NOES: NONE

ABSENT: NONE


Chairperson, Board of Supervisors

ATTEST:

By: 

Nancy L. Daforno
Clerk Of the Board

PLUMAS COUNTY MENTAL HEALTH SERVICES

270 County Hospital Road, Suite 109 Quincy, CA 95971

(530) 283-6307 FAX (530) 283-6045



Mimi Hall, Interim Director

POLICY AND PROCEDURE MANUAL

Subject: Petty Cash	Policy No. 703.14	Effective Date: 07-08-08 Reviewed 6/5/2009	Original: 07-08-08 History: none	Page 1 of 2
Reference(s) :				Approved by: <hr/> Title: Director

1 **Policy:**

2 A petty cash fund will be established to assure reasonable access to cash amounts not to exceed \$200 for
3 clinicians and case managers to purchase incidental items for client care when a charge account is not
4 available. The petty cash fund will utilize imprest accounting principles to assure that there is a constant
5 balance of cash and receipts totaling \$200.00.

6 An imprest system ensures that you must document how the petty cash is spent. In a petty cash system, petty
7 cash docketts are written for each amount issued. So when all docketts are totaled at the end of the month and
8 deducted from the opening petty cash float, the calculated value must agree with what is left in the petty cash
9 float. Under the imprest system, only cash recorded as spent is replenished. Any cash shortfall may have to
10 be replenished by the guardian, usually a bookkeeper, of the petty cash float from their own personal
11 resources.

12 **Purpose:** To comply with regulations and to assure reasonable access to cash and high levels of employee
13 accountability.

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15 **Responsibilities:** Director is responsible for integrity and fidelity of petty cash system. Day to day
16 operational elements are over seen by the Fiscal Officer. Specific staff responsibilities are outlined in the
17 Process section of this document.

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19 **Process:**

20 **Disbursement of cash to staff member:** Cash will be disbursed by the Continuing Care Coordinator or the
21 Fiscal Officer. When staff requests petty cash, they must fill out a receipt with the date and amount of petty
22 cash requested and sign it when they receive the funds. The disbursed amount is entered on the petty cash
23 ledger as a withdrawal. *The person who received the petty cash is personally responsible for the funds. If*
24 *receipts are not available for fund replenishment, the staff person that was the recipient of the funds must*
25 *reimburse the fund with cash in lieu of receipts.*

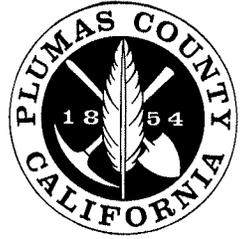
26 **Return of residual cash and receipts by staff member:** Receipts with the remaining cash and a travel
27 reimbursement form or CSOC Petty Cash Accountability form must be returned to the Continuing Care
28 Coordinator Fiscal Officer. The Continuing Care Coordinator or the Fiscal Officer will record the returned
29 cash on the original cash receipt and return cash to the petty cash fund. Returned cash will be recorded as a
30 deposit on the petty cash ledger. The reconciliation process is continuous. The staff member can request
31 additional funds only after they have cleared their previous balance.

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34 **Replenishment of Petty Cash Fund:**

35 Once receipts and cash have been reconciled the Continuing Care Coordinator or Fiscal Officer will forward
36 the travel reimbursement request or the CSOC Petty Cash Accountability Form for the petty cash expenses to
37 the DIC Office Assistant or the Fiscal Department. A claim will be prepared to the vendor "John
38 Sebold/Petty Cash, 270 County Hospital Road, #109, Quincy, CA 95971" and submitted to the County
39 Auditor for review and processing. Checks are generally processed in one week after which the check will
40 be picked up at the auditor's office by the department fiscal officer (DFO). The director signs the check.
41 The DFO cashes the check through the county treasurer's office and replenishes the petty cash fund.

42 The petty cash fund is reconciled by the department fiscal officer each time the fund is replenished or
43 monthly, whichever is earlier

Plumas County Petty Cash Policy

The establishment of a petty cash fund, reason for the necessity of a petty cash fund and the dollar amount, must be approved by the Board of Supervisors.

Upon approval of a petty cash fund, the department shall remit a claim to the Auditor's department in order to get the start-up money and the claim shall be completed as follows: Vendor/claimant must be the department head (it will say "petty cash fund"), County department is the fund number that the department is in—not the department number, County account is general ledger account number 11000, description is "to establish petty cash fund", and Board minutes must be attached as back-up.

To replenish petty cash funds the department shall remit a claim to the Auditor's department with the department head as the Vendor/claimant and coded as follows: county department—department that made the expense and that is in the fund where the petty cash was established, county account is the applicable expense account for the item(s) purchased, description is a brief explanation on what was purchased and invoice is the date on the receipt. All petty cash expenses must be itemized, with each receipt on a separate line, and original receipts must be attached.

Petty cash funds are NOT to replace the normal claim process. Departments shall attempt to obtain credit accounts before using petty cash funds to make purchases and bills cannot be paid using petty cash funds.

The petty cash drawer must contain the total cash amount as originally established or it must have cash plus receipts that total the originally established amount.

Itemized receipts, without exceptions, shall be obtained for all purchases using petty cash money.

Petty cash money cannot be borrowed or loaned out, but can only be used for County approved expenditures. Petty cash money cannot be used for personal reasons.

Petty cash money can be used for the following purchase of goods: Emergency purchases, cash on delivery items, minimal office supply purchases that can't wait for the normal claim process and postage.

Petty cash money shall NOT be used for the following (no exceptions): to pay for services, for travel expenses (advance or reimbursement), to pay bills where the items were already put on account—these need to go through the normal claim process, to pay for non-County approved expenditures, or to pay regular invoices/bills—i.e. electric, phone etc.

The Auditor shall give department head written notice of inappropriate petty cash usage and copy the County Administrative Officer. Upon the second incident, with County Administrative Officer's approval, the Auditor shall give department head notice that the department head will be required to turn in petty cash funds and formally close petty cash at the next Board meeting.

Established 8/2010