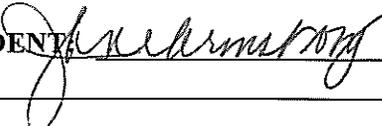


<b>Scotts Valley Fire Protection District</b>	
<b>POLICY: 1606</b>	<b>SUBJECT: Petty Cash Fund</b>
<b>DATE APPROVED: 9/12/2012</b>	
<b>BOARD PRESIDENT:</b> 	<b>FIRE CHIEF:</b> 

**Policy 1606: Petty Cash Fund**

The California Health and Safety Code Section 13905 permits the Board of Directors to establish a Petty Cash Fund to pay small claims directly provided the fund does not exceed five hundred dollars (\$500).

- Resolution 2006-9 was adopted by the Board of Directors to establish the fund.
- The petty cash fund is established in the amount of one hundred dollars (\$100).
- The Fire Chief is appointed the Officer who is authorized to spend and account for the petty cash funds and draw additional claims to reimburse the petty cash account in accordance with this District policy.
- The petty cash funds must remain secured at all times when not in use.

**Disbursement of Funds**

Funds are customarily disbursed from the petty cash account in the following ways:

1. A specific amount of cash is given to an employee from the petty cash fund to make a purchase. Upon completing the purchase, the receipts and any change are returned to the petty cash officer.
2. Items are purchased from the employee's personal resources and reimbursement is requested from the fund. In this case, original receipts shall be given to the petty cash officer before the reimbursement occurs.

For all transactions, the petty cash officer shall review all receipts for completeness and accuracy. The vendor, the amount, the date and purpose of the purchase, the budget accounts and the employees signature and date will be recorded (Form 1601-1).

The receipts shall be logged in the petty cash ledger and placed back into the secured petty cash fund.

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**Reimbursement of the Petty Cash Fund**

1. The petty cash officer shall count the cash remaining and the total of all receipts. The amount of cash and all receipts should equal the approved amount of the petty cash fund.
2. Prepare a claim with the proper coding for each receipt. The total of the claim should equal the total of all receipts submitted.
3. Submit the claim with receipts attached for payment.
4. Upon receipt of the check reimbursing the petty cash fund, the petty cash officer shall cash the check and replenish the petty cash fund.

**Form 1606-1 – Petty Cash Form**