

# RESOLUTION 2020-016

## Procedure for Establishing a Cash Drawer

The purpose of a Cash Drawer is to provide the ability for a department to be able to make change for a customer that is paying in cash. The Cash Drawer amount will be provided from the General Fund.

### The following guidelines shall govern all cash drawers:

1. The Cash Drawer will be limited to a hundred dollars that is authorized by the County Treasurer.
2. The department supervisor shall exercise safeguards over the cash drawer.
3. All cash should be in a safe.
4. Receipts should be given for all payments. The receipts should contain the date, name of customer receiving cash, amount of cash and business purpose.
5. Cash Drawer should not be used for personal expenses.
6. A reconciliation of the cash drawer should be completed and reviewed by the custodian's department supervisor at time of deposit to the Treasurer's office.
7. Periodic unannounced audits of the cash drawer fund should be conducted by the department supervisor.
8. The custodian is to ensure that the cash drawer is always in balance (cash on hand and receipts are equal to cash totals).
9. The last business day of the year the cash drawer will be brought to the County Treasurer's office not later than noon. The County Treasurer will balance and reconcile the cash drawer for the start of the new year.

Date this 6<sup>th</sup> day of April, 2020

Board of County Commissioners

[Redacted Signature]

Lynn Luck, Chairman

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Richard Malm, Member

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Wayne Ledbetter, Member

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