



**SAN BENITO COUNTY
AGENDA ITEM
TRANSMITTAL FORM**

Dom Zanger
District No. 1

Kollin Kosmicki
District No. 2

Mindy Sotelo
District No. 3
Vice-Chair

Angela Curro
District No. 4
Chair

Bea Gonzales
District No. 5

Item Number: 1.2

MEETING DATE: 11/26/2024

DEPARTMENT: AUDITOR/CONTROLLER

AGENDA ITEM PREPARER: Leann Godinez

DEPT HEAD/DIRECTOR: Joe Paul Gonzalez

SUBJECT:

AUDITOR'S OFFICE - J.P. GONZALEZ

Adopt Resolution approving Cash Handling policy and guidelines, Petty Cash and Cash Fund policy and procedures, and associated forms for use by departments with revolving funds, establish revolving funds for petty cash and change funds for use of designated Departments; and authorize the Chair to sign the Resolution.

SBC FILE NUMBER: 608

RESOLUTION NO.: 2024-144

AGENDA SECTION:

CONSENT AGENDA

BACKGROUND/SUMMARY:

A cash handling policy establishes proper control over all receipts and receivables and helps ensure sound financial management practices. The cash handling policy and guidelines establish the framework and minimum requirements from which county departments must compose written cash handling procedures for their respective departments and operations.

Government Code 29321 authorizes the board of supervisors to establish a revolving fund for the use of any officer of the county "...by adopting a resolution setting forth: (1) the necessity for the fund, (2) the office, department, service, or institution for which the fund is available, and (3) the amount of the fund, which shall not exceed ... \$250,000.00." The petty cash and cash fund policy establishes the framework for establishing, maintaining, and reconciling revolving funds.

The petty cash and cash fund policy establishes a maximum cash fund not to exceed \$1,000.00 per

department.

County departments have established revolving funds over the past twenty years, the County Auditor brings forth a list of all existing revolving funds and their balances as of June 2024. Establishing a new revolving fund would be approved through resolution approved by the Board of Supervisors.

RESOLUTION OR ORDINANCE NEEDED FOR THIS ITEM:

N/A

CONTRACT NEEDED FOR THIS ITEM:

N/A

RFP AND BID HISTORY:

N/A

LAST CONTRACT AMOUNT OR N/A:

N/A

CONTRACT HISTORY (Describe all amendments and previous contracts):

N/A

STRATEGIC PLAN GOALS: 1. Operational Development & Excellence

Yes

STRATEGIC PLAN GOALS: 2. Planning And Sustainable Growth

No

STRATEGIC PLAN GOALS: 3. Technology

No

STRATEGIC PLAN GOALS: 4. Community Engagement

No

STRATEGIC PLAN GOALS: 5. Health & Safe Community

No

BUDGETED:

N/A

BUDGET ADJUSTMENT NEEDED:

N/A

SOURCE OF FUNDING:

N/A

UNFUNDED MANDATE:

N/A

SBC BUDGET LINE ITEM NUMBER:

N/A

CURRENT FY COST:

N/A

STAFF RECOMMENDATION:

Adopt a Resolution:

- Approving Cash Handling policy and guidelines;
- Approving Petty Cash and Cash Fund policy and procedures, and associated forms for use by departments with revolving funds; and
- Establishing revolving funds for petty cash and change funds for use of designated Departments; and

Authorize the Chair to sign the Resolution.

ATTACHMENTS:

[Board Resolution Establishing Revolving Funds for Petty Cash & Change Funds](#)
[County of San Benito Cash Handling Policy and Guidelines \(2024\)](#)
[Petty Cash & Change Fund Policy \(2024\)](#)