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FILED

SEP 11 2001

LANCASTER COUNTY CLERK

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF INCREASING )  
AND MODIFYING THE COUNTY'S )  
PETTY CASH FUND )

RESOLUTION NO. 01-55

WHEREAS, Neb. Rev. Stat. §23-106 (REISSUE 1997), provides that:

(2) The County board shall have the authority to establish a petty cash fund for such county for the purpose of making payments for subsidiary general operational expenditures and purchases. Such county board shall set, by resolution of the board, the amount of money to be carried in such petty cash fund and the dollar limit of an expenditure from such fund and such amount shall be stated in the fiscal policy of the county board budget message.

WHEREAS, on May 3, 1983, the Board of County Commissioners of Lancaster County, Nebraska, passed County Resolution No. 3811, wherein a Petty Cash Fund was established for the County of Lancaster; and

WHEREAS, the County Board previously modified Resolution No. 3811 as evidenced by County Board Resolutions Number 3909 and 4292; and

WHEREAS, the County Board wishes to further modify Resolution No. 3811 and increase the petty cash fund to reflect the current needs of the County and its various departments; and

WHEREAS, the budget message in the Lancaster County Budget, 2003 and subsequent fiscal years shall state that:

In compliance with the provisions of Neb.Rev.Stat. §23-106 (2), the Lancaster County Board of Commissioners are establishing an imprest petty cash fund of \$3,500. The purpose of the petty cash fund is to handle subsidiary general operational expenditures and purchases. Since County agencies are not physically located in one place several subsidiary petty cash accounts will be operating out of the \$3,500 petty cash fund.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of

Lancaster County, Nebraska, that Resolution No. 3811 as amended, hereby is further amended to include the revised budget statement as provided above and as follows:

- 1) A \$3,500 petty cash fund be, and hereby is established for the County of Lancaster.
- 2) There are hereby created subsidiary Petty Cash Accounts for the following agencies in the amounts hereafter specified:

SUBSIDIARY PETTY CASH ACCOUNTS

<u>Agency</u>	<u>Custodian</u>	<u>Amount</u>
Lancaster County Corrections	Administrative Services Officer	\$100.00
Community Mental Health Center	Administrative Services Officer	\$400.00
Juvenile Detention Center	Administrative Services Officer	\$50.00
Lancaster Manor	Administrative Services Officer	\$300.00
Department of Juvenile Mental Health (Families First and Foremost)	Administrative Aide I	\$2000.00
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Total Subsidiary Accounts		\$2,850.00
Available but not allocated		\$650.00
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Total Budget Message		\$3,500.00

- 3) All expenditures shall be limited to no more than \$350.00 per transaction.
- 4) The Lancaster County Board of Commissioners shall develop, adopt and amend, as necessary, a separate document containing guidelines governing the expenditure of the Petty Cash Fund for the Department of Juvenile Mental Health that will meet the requirements of the Nebraska Revised Statutes with regards to processing claims of the Petty Cash Fund. Copies of those guidelines will be maintained on file at the offices of the Lancaster County Clerk and the Lancaster County Department of Juvenile Mental Health.
- 5) The Directors for each Department with a petty cash fund will be personally liable for any expenditure of funds that State Statute does not expressly permit Lancaster County to expend.

BE IT FURTHER RESOLVED, that in the future that all reductions and increases within the Petty cash fund shall be handled administratively through the County's Budget & Fiscal Director provided the Petty Cash Fund shall not exceed \$3,500; and

BE IT RESOLVED, that all the provisions of Resolution No. 3811 and subsequent amendments shall remain in full force and effect except those specifically amended herein which shall become effective the date of the execution hereof by the Board of County Commissioners of Lancaster County.

DATED this 11 day of September, 2001, at the County-City Building, Lincoln, Lancaster County, Nebraska.

BY THE BOARD OF COUNTY  
COMMISSIONERS OF LANCASTER  
COUNTY, NEBRASKA

Bob Traskman  
Larry Kudka  
Way A. Howard  
John Campbell  
Heier absent

APPROVED AS TO FORM  
this 12<sup>th</sup> day of  
September, 2001.  
David M. Johnson  
for GARY E. LACEY