PETTY CASH JOURNAL

DATE	PARTICULARS	CASH IN ($)	CASH OUT ($)	BALANCE
	TOTAL			

AUTHORIZED SIGNATURE

Petty Cash Instructions

- Petty Cash Ledgers are required from staff who handle/hold any of the participant's funds. If a participant handles/holds onto their own funds, a petty cash ledger and receipts are not required.

- Ledgers and receipts are due at the end of every month. These must be SCommed to Paige Styskal before payroll. Late ledgers may result in your pay being held.

- Ledgers are required to record account balances and keep track of cash in and cash out transactions. Ending balances must be carried forward to the next month as beginning balances. The beginning balance this month must tie to the prior month's ending balance.

- Since the purpose of the regulations and policies are to ensure participant's funds are protected, receipts are required. Requiring receipts also protects staff from accusations of financial exploitation. If staff does not have receipt for a transaction, make a note on the ledger stating the reason why (e.g., receipt was not given to you or the receipt was lost). If staff knows the amount and place of purchased item (e.g., $1.25 from the library) staff would document the $1.25 for library book and comment that a receipt was not given.

- Participant's funds may not be used or borrowed from staff. Please coordinate with the payee if additional funds are needed. If the participant doesn't have the funds and staff pays for the purchase on behalf of the participant, staff cannot take back the fund in the next month. Staff would need to comment that they contributed the remaining funds to make a purchase or ask the payee for additional funds. ABLED pays our staff very well and we expect staff to exercise compassion and common sense in taking care of their participants' needs.

- Any expenses over $100 must be approved by the participant's team prior to purchase.

- Any additional funds received by the participant (gifts, wages, or money found on the ground, etc.) must be recorded on the petty cash ledger, if the funds are given to their staff to hold/handle. But if the participant puts the funds in their wallet, deposits in a personal account, or piggy bank, staff must not track these funds.

See attached for a Petty Cash Ledger Example

PETTY CASH JOURNAL EXAMPLE

DATE	PARTICULARS	CASH IN ($)	CASH OUT ($)	BALANCE
	Balance from March			$10.05
4/1	April petty cash deposit	$50.00		$60.05
4/3	McDonald's		$5.67	$54.38
4/8	Tina's Nail Salon		$35.00	$19.38
4/16	Taco John's		$4.04	$15.34
4/17	Birthday gift from mom	$5.00		$20.34
4/29	Walmart		$19.87	$0.47
	TOTAL	$55.00	$64.58	$0.47

Paige Styskal

AUTHORIZED SIGNATURE

This amount will go forward to the petty cash ledger next month.