ADMINISTRATIVE PROCEDURES

Procedure Number: 22-3

Effective Date: 09/09/1997
Revision Date: 08/22/2018

County Administrator

SUBJECT: **PETTY CASH AND CHANGE FUNDS**

DEPARTMENT RESPONSIBLE: **Finance and Risk Management**

1. STATEMENT

This procedure provides guidelines to Presiding Judges, Elected Officials, Department Directors, and Administrators for the establishment and appropriate usage of the Petty Cash and the Change Funds. It specifies the procedures to be followed in order to establish a new cash fund or cancel an existing fund, to increase or decrease the amount of an existing cash fund, to report a change in either a Fund or a Custodian or the location of a cash fund, and for obtaining reimbursement for qualifying Petty Cash expenditures. It also defines the responsibilities and functions that should be performed by the Presiding Judge, Elected Official, Department Director or Designee, the Fund Custodian, and Fund Custodian's supervisor.

At the end of each fiscal year, a renewal Pima County Required Information for a Petty Cash or Change Fund form is required for each existing Petty Cash or Change Fund to validate custodians.

2. DEFINITIONS

Petty Cash Funds

Petty Cash Funds are established for making small, inexpensive or emergency purchases and shall not be used to avoid or circumvent the County procurement procedure. The preferred method of paying for these purchases is a Pima County P-card.

The Petty Cash Funds shall not be used:

- To cash County warrants or personal checks.
- For advancing money to an individual for reasons other than authorized petty cash expenditures.
- For purchases of food or beverages, except as discussed in Administrative Procedure 3-27, Food and Beverage Purchases.
- Utilized as a Change Fund.

Change Funds

Certain cash funds are established for the purpose of supporting a County sales or service operation and for providing change to customers for these types of transactions.

The daily cash fund in a change account will remain constant. Petty Cash Funds and Change Funds are NOT interchangeable. Under no circumstances will a Change Fund be utilized to process a Petty Cash expenditure. The Change Funds shall not be used to cash County warrants or personal checks or for advancing money to an individual.

3. RESPONSIBILITIES

A. Responsibilities of the Presiding Judge, Elected Official, Department Director or Designee.

- Requests the establishment of a Petty Cash or Change Fund. The Department will prepare and submit a GAXBSA (Specialized New Petty Cash or Change Fund Payment Request) document in AMS Advantage with proper approval routing. More detailed instructions are located on the PimaCore website. The procedure for obtaining a new Petty Cash or Change Fund is further addressed in Section 4. No more than one Petty Cash or Change Fund may exist for each unique Accounting String Combination.

- Designates a fund Custodian and, if required, an Alternate Custodian and ensures that each custodian receives a copy of this procedure and all future revisions.

- Ensures that all keys or lock combinations are restricted to the Custodian or Alternate Custodian.

- Authorizes the reimbursements of the Petty Cash Fund.

- Conducts unannounced audits of the funds at least annually to ensure that the funds are managed in accordance with this procedure and that internal guidelines are in place to ensure adequate control of the funds.

- Notifies the Department of Finance and Risk Management of any changes in the amount, the custodianship, or the location of the fund.

B. Responsibilities of the Fund Custodian

- Ensures that he/she has read this procedure and understands its provisions.

- Provides safe and secure storage of the fund.

- Ensures that each petty cash expenditure is for the purpose for which the fund was authorized.

- Ensures that receipts are received for all petty cash expenditures.

- Ensures that the fund can be balanced at any given time.

- Balances the cash fund and reports any overages or shortages in the fund to his/her immediate supervisor.

- Reports any thefts to the appropriate law enforcement agency, his/her immediate supervisor, and the Division Manager, Financial Operations, Department of Finance and Risk Management immediately. To obtain reimbursement, copies of the police report, the original written statement, findings, and corrective action must be scanned and attached to the header record of the AMS Advantage Financial System PR (Payment Request) document, then submitted via workflow for proper approvals with final routing to the Division Manager, Financial Operations, Department of Finance and Risk Management.

- Assumes personal liability for cash losses and discrepancies in the fund.

- Ensures that petty cash expenditures are not withdrawn from a Change Fund and that a Petty Cash Fund is not used as a Change Fund.

- Ensures that the funds from one cash fund are not commingled with another cash fund.

C. Responsibilities of the Custodian's Immediate Supervisor

- Investigates any cash overages, shortages, or theft and takes the necessary corrective action.

- Audits each cash fund at the end of every fiscal year and whenever there is a change in custodianship.

D. Responsibilities of the Department of Finance and Risk Management

- Keeps and maintains a file of Pima County Required Information for a Petty Cash or Change Fund forms for each approved Petty Cash and Change fund listing for each Department, the Custodian, the Alternate Custodian, and the authorized amount of the fund.

4. REQUESTING A NEW PETTY CASH OR CHANGE FUND

A. Complete the Required Information for a Petty Cash or Change Fund form (Attachment 1). This form needs to be signed by the Department Director, Appointing Authority or Designee and the Primary Custodian.

B. A request for the establishment of a new Petty Cash or Change Fund is completed by the Department preparing and submitting a GAXBSA (Specialized New Petty Cash or Change Fund Payment Request) document in AMS Advantage.

C. A warrant will then be issued to the Custodian to establish a Petty Cash or Change Fund. The Custodian may cash the warrant at the Treasurer's Office, at any branch of Bank of America, or at his or her own financial institution. The Treasurer's Office will request a Pima County ID card. For non-account holders, Bank of America will request one form of photo identification.

D. For auditing purposes, the Department of Finance and Risk Management, Financial Operations Division, Accounts Payable Compliance will record the requesting Department's name, amount of the Petty Cash or Change Fund, the Department Code, Fund number, Unit Number, BSA, and the Custodian's name(s) in the register of Petty Cash/Change Funds.

5. REQUESTING A CHANGE TO AN EXISTING PETTY/CASH OR CHANGE FUND

A. To request an increase to the Petty Cash/Change fund amount, complete the Required Information for a Petty Cash or Change Fund form.

1. Check the box titled Change in Petty Cash/Change Fund Amount.

2. In the New Petty Cash/Change Fund Amount field, enter the new amount that is being requested.

3. In the Previous Petty Cash/Change Fund Amount field, enter the previous amount of the fund.

4. The Primary Custodian and the Alternate Custodian, if there is one, must sign the form.

5. The Department Director or Appointing Authority or Designee must sign the form authorizing the change.

6. Complete a GAXBSA (Specialized Payment Request) Document in AMS Advantage Financial System in the same manner as for a new petty cash/change fund with the exception that the amount will be the difference between the current amount and the new amount.

7. Scan and attach the Required Information for a Petty Cash or Change Fund form to the GAXBSA (Specialized Payment Request) document in AMS Advantage Financial and submit via appropriate workflow for approvals and tracking.

B. To request a change in the Primary or Alternate Custodian, complete a Required Information for a Petty Cash or Change Fund form.

1. Check the box titled Change in Custodian or Alternate Custodian.

2. Complete both of the Primary and Alternate Custodian Information fields, whether or not there is a change in one of the Custodians.

3. Both Custodians must sign the form.

4. The Department Director must sign the form authorizing the change.

5. Scan and submit the Required Information for a Petty Cash or Change Fund form via email to the "PettyCashChange_Fund@pima.gov" Outlook email box; monitored by the Department of Finance and Risk Management, Financial Operations Division, Accounts Payable Compliance Group.

C. To request a decrease in the amount of an existing Petty Cash/Change Fund, the following forms must be completed and submitted to the Department of Finance and Risk Management:

1. The Custodian should complete a CR (Cash Receipt) document in AMS Advantage Financial System in accordance with Departmental and Pima County Treasurer's procedures, for the amount of the requested decrease, using the accounting string combination that was assigned to this cash fund. If the accounting string combination is not known, send an emailed request for information to the "PettyCashChange_Fund@pima.gov" and the needed information will be emailed to the requester by AP Compliance staff.

2. Print a copy of the CR, take it and the amount of the decrease to the Pima County Treasurer. Obtain a Deposit Ticket from the Treasurer. Make sure the CR reference number is on the Deposit Ticket.

   A Required Information for A Petty Cash or Change Fund form requesting a change in the fund amount must be prepared. The Department Director, Appointing Authority or Designee must sign the form authorizing the change. The Deposit Ticket is to be scanned and attached, along with the new Required Information Form and submitted via email to "PettyCashChange_Fund@pima.gov," Upon receipt in the email box, the form will be recorded in the appropriate register and documented for future reference by AP Compliance.

Note: If the Department of Finance and Risk Management does not receive a completed Required Information for a Petty Cash or Change Fund form informing them of the decreased amount in the fund and the fund is audited, the Custodian will be held accountable for the amount previously registered in the Petty Cash/ Change Fund Register. Also, at the end of each fiscal year, a renewal Petty Cash/Change Fund form is required.

6. PETTY CASH FUND PROCEDURES

A. Disbursements from a Petty Cash Fund

1. The following Petty Cash disbursements are prohibited:

   - A single disbursement may not exceed one hundred dollars ($100). Dividing an expenditure in order to circumvent this policy and stay under $100 is strictly prohibited;
   - Payment of fines incurred by employees;
   - Travel, except for parking fees of less than $10.00 for a work related event.
   - Any meal reimbursement;
   - Flowers and gifts;

- Cashing personal or County warrants or advancing money to an individual for reasons other than authorized petty cash expenditures;
- Repetitive purchases, which should be processed on a purchase order;
- Purchases between County Agencies and/or Departments;
- Expenditures for employee-related activities (i.e., gifts, door prizes, awards, food, beverages, bottled water);
- Local meeting dues reimbursement;
- Payment to compensate a company or an individual for services rendered (see the next section for allowed expenses).

2. While payments to compensate a company or an individual for services rendered are generally not allowed, the following payments will be accepted:

   - **Emergency** film developing and copying charges; (The vendor must be a business and the Department must secure a completed W-9 form.)
   - **Emergency** key duplication; (Key duplication should be performed by Facilities Management.)
   - **Emergency** witness travel reimbursement;
   - **Emergency** under cover investigative expenses;
   - Employee reimbursement of Van Tran expenses;
   - Employee reimbursement for taxi or ride-sharing company expenses that qualify under the Guaranteed Ride Home Program.
   - Employee reimbursement for services provided by a third party vendor to conduct remote video visitation for clients who are incarcerated in a facility outside Pima County, but are still represented by Pima County Defense Services department.
   - 3 Day MVD Permits to move a vehicle without registration or emission testing;
   - Postage paid to the United States post office.

3. If an individual is requesting an advanced amount in order to purchase the items required and the expenditure is not prohibited as specified in Section 6.A.1, the following should be completed:

   a. On a Receipt of Petty Cash Funds form (Attachment 2), the Custodian will enter the amount of the Advance, date, purpose of the expenditure, and the accounting string combination. The Custodian must sign the Approved By line. If the Custodian is the recipient of the funds, the Custodian's supervisor must sign the

Approved By line.

b. The Custodian will disperse the requested funds to the recipient and have the recipient sign the Received By line. The Custodian will instruct the recipient to bring back an original receipt which must include the date, vendor, items purchased, and the dollar amount. The receipt should not include any personal purchases. If a receipt includes personal purchases, the County-related items are to be circled, and personal items crossed out.

c. Within two business days of the advance, the recipient shall bring the original receipt and remaining cash to the Custodian. Once the Custodian has ensured that the recipient has returned with the appropriate receipt and correct amount of change, the Custodian will then complete the Receipt of Petty Cash Funds form and both the recipient and the Custodian will initial the amounts recorded.

4. If an individual is requesting reimbursement for expenses already incurred and the expenditure is not prohibited as specified in Section 6.A.1, the following should be completed:

a. The Custodian will request evidence of the expenditure in the form of an original paid invoice; a receipt or cash register tape showing the date, vendor, items purchased and the dollar amounts; a copy of the front and endorsed back of the check issued to the vendor; or a copy of the credit card statement showing the expense, if an Internet purchase was made.

Incidental items that are $5.00 or less per item, and in which receipts are unobtainable, i.e., pay phone calls, parking meters, may be reimbursed with approval from the Presiding Judge, Elected Official, or Department Director.

The $20 reimbursement to members of an Advisory Committee who are not Pima County employees or Elected Officials may be reimbursed out of the Petty Cash Fund upon receiving an invoice from one of the committee members. The documentation must include the nature of the meeting, the date of the meeting, and the signature of the member. Refer to the Administrative Procedure 22-12, Reimbursement of the Advisory Board Meeting Expenses.

The receipts should not include any personal purchases. If the receipt includes personal purchases, the County-related items are to be circled and personal items crossed out.

If the purchaser loses the receipt, a statement must be attached stating that the receipt was unavailable. The statement must be signed by the purchaser and the Presiding Judge, Elected Official, or Department Director.

Payment from a duplicate and/or reproduced document is prohibited, unless approved, in advance, by the Department of Finance and Risk Management. Both the Presiding Judge, Elected

Official, or Department Director and the Department of Finance and Risk Management must obtain adequate assurance that the original document was not previously reimbursed.

b. On a Receipt of Petty Cash Funds form (Attachment 3), the Custodian will enter the receipted amount, the date, the purpose of the expenditure, the accounting string combination. The Custodian must sign the Approved By line. If the Custodian is the recipient of the funds, the Custodian's supervisor must sign the Approved By line.

c. The Custodian will give the recipient the requested objects and have the recipient sign the Received By line. The Custodian will staple the receipt to the back of the Receipt of Petty Cash Funds form.

B. Replenishment of Funds

1. The Petty Cash Fund is optimally replenished once a month or prior to depletion of the fund. In addition, the Petty Cash Fund must be replenished at the end of each fiscal year by the date stated in the Fiscal Year-End Guidance.

2. Prior to requesting reimbursement, the Custodian shall complete a Petty Cash Reconciliation form (Attachment 3) and reconcile the fund by completing lines 11 through 18. Each Receipt of Petty Cash Funds form should be listed as a separate line on the Petty Cash Reconciliation form. Upon completion of the reconciliation, the Custodian and Department Director, Appointing Authority or designee are to sign the form. Instructions for completing this are on the bottom of the form.

3. The Custodian will then initiate a PR (Payment Request) document in AMS Advantage Financial System, summarizing the expenditures for each accounting string combination. The PR (Payment Request) Document must have the reconciliation form and supporting receipts attached.

7. CHANGE FUND

A. Funds received from sales should be deposited on a daily basis with the Treasurer/Bank. After all daily deposits from sales are made, the amount of the Change Fund should be the same amount as the authorized amount of the Change Fund.

Change Fund = *Cash on Hand - Sales Deposits*
(+/-Overages/Shortages)
(After depositing the receipts, the cash remaining should equal the original amount of the Change Fund)

B. Departments with Change Funds are expected to develop detailed cashiering procedures for their own use.

8. CHANGE IN CUSTODIANS OF THE FUND

The Presiding Judge, Elected Official, Department Director, Appointing Authority or Designee must notify the Financial Operations Division, Department of Finance and Risk Management, AP Compliance when there is a change in a Custodian or Alternate Custodian of a cash fund by submitting a Required Information for A Petty Cash or Change Fund form via email to "PettyCashChange_Fund@pima.gov". Before a fund can be transferred to a new Custodian, an audit of the funds and receipts must be performed. Refer to the Audit Procedure in Section 10. Petty Cash Reimbursements will not be issued to an unauthorized Petty Cash Custodian. In addition, a renewal Petty Cash/Change Fund form must be completed at the end of each fiscal year, scanned and submitted via email to "PettyCashChange_Fund@pima.gov".

9. OVERAGES/SHORTAGES IN CASH FUND BALANCES

A. Losses

1. Theft of Petty Cash/Change Funds

Losses involving theft or burglary, regardless of the amount, must be reported immediately to the custodian's supervisor; the Division Manager, Financial Operations, Department of Finance and Risk Management; and the appropriate law enforcement agency. A police or incident report must be obtained. The Custodian must submit a written statement explaining the occurrence to his/her supervisor within two days. The supervisor shall conduct an investigation and take any necessary corrective actions.

To obtain reimbursement, copies of the police report, the original written statement, findings, and corrective action must be attached to the following form(s) and submitted to the Department of Finance and Risk Management:.

a. A Petty Cash Fund theft must be reported on the Petty Cash Reconciliation form and on the PR (Payment Request) Document as an entry to revenue source code 4411 for the amount of the theft.

b. A Change Fund theft should only be reported on a PR (Payment Request) Document form as an entry to revenue resource code 4411 for the amount of the theft.

2. Shortages

a. Any significant shortage will be investigated by the Custodian's supervisor. Shortages exceeding $100 annually should be reported to the Division Manager, Financial Operations, Department of Finance and Risk Management.

b. Money lost because the Custodian fails to safeguard the fund is the Custodian's liability and must be repaid by the Custodian.

c. Money lost due to circumstances beyond the Custodian's control will be charged to the Department. To obtain reimbursement, shortages to a Petty Cash Fund will be reported on the Petty Cash

Reconciliation form and on the PR (Payment Request) document (revenue source code 4403) for the amount of the shortage. Shortages to a Change Fund will only be reported on a PR document form using revenue source code 4403.

B. Overages

1. Any significant overage will be investigated by the Custodian's supervisor. Overages exceeding $100 annually should be reported to the Division Manager, Financial Operations, Department of Finance and Risk Management.

2. When there are overages to either a Petty Cash or Change Fund, a CR (Cash Receipt) form should be completed using revenue source code 4403. The overage amount should be deposited at the Treasurer's Office and a Deposit Ticket obtained.

10. AUDIT

At the end of each fiscal year and upon a change in a Custodian or Alternate Custodian, the existing Petty Cash/Change Fund Custodian(s) and his/her supervisor shall audit the Petty Cash Funds or Change Funds and document this reconciliation on the Petty Cash or Change Fund Reconciliation forms (Attachments 3 and 4). In addition, unannounced Petty Cash/Change Fund audits shall be performed at least annually to ensure that each fund is being maintained in accordance with this procedure. Petty Cash funds should be accounted for by the sum of the cash and the receipts. Change funds should be accounted for by the sum of the cash less the payment vouchers. The following steps should be conducted when performing the audit:

- The Custodian and supervisor will count the cash in the fund, reporting the currency and coin by denomination.
- Total the non-reimbursed receipts or payment vouchers, listing each one individually.
- For Petty Cash Funds, total the cash and the Receipt of Petty Cash Fund forms. For Change Funds, subtract the daily cash receipts from the cash on hand.
- The Custodian and supervisor must sign and date the reconciliation forms.
- Completed forms must be scanned and submitted via email to PettyCashChange_Fund@pima.gov at the end of each audit and/or annually at a date as set forth in the Fiscal Year End Closing Manual that is published by Finance and Risk Management each year.

11. GUIDANCE

Any questions should be submitted via email to the "PettyCashChange_Fund@pima.gov" Outlook mailbox, and will be responded to by Finance and Risk Management, Financial Operations Division, AP Compliance Group.

Attachment 1

Print

PIMA COUNTY
REQUIRED INFORMATION FOR A PETTY CASH OR CHANGE FUND

Department's Name: Finance and Risk Management — Date: 01/13/2012

Director's Name: Tom Burke — Work Phone Number: 10-3030

PimaCore Document Code and ID: GAXBSA 12*14 — AMS Dept Code, Fund Number, Unit Number, BSA Number (1000 Change Fund, 1001 Petty Cash Fund): FN 1000 0393 1001

Check the Type of Fund Being Requested/Changed: ☒ **Petty Cash Fund** ☐ **Change Fund**

Name of the Petty Cash/Change Fund: Finance Training Petty Cash Fund

Check the Appropriate Box for the Type of Action Being Requested:

- ☒ Request for a New Petty Cash/Change Fund
- ☐ Renewal of Existing Petty Cash/Change Fund
- ☐ Closure of Existing Petty Cash/Change Fund *
- ☐ Change in Petty Cash/Change Fund Amount
- ☐ Change in Custodian or Alternate Custodian
- ☐ Change in Location of the Petty Cash/Change Fund

Amount Being Requested (Dollars must be in even $10 increments.)

New Petty Cash/Change Fund Amount: $ 250.00 — Previous Petty Cash/Change Fund Amount: $

Indicate the Public Purpose and Reason for the Petty Cash/Change Fund, providing examples of typical usage, or if this is for a change of location, provide the details of the change. * For closure, final disposition documents must be submitted.

This fund will be used for those incidental expenses required of the Training Division

Custodian Information:	Primary Custodian	Alternate Custodian (attach list for more alternate custodians, if applicable)
Name	Cary Grant	Clark Gable
Work Phone	10-9999	10-9997
Work Mailing Address	DT-AB6-809	DT-AB6-810
Supervisor's Name	Bette Davis	Bette Davis
Supervisor's Phone #	10-9998	10-9998

The Primary Custodian and/or Alternate Custodian must read the following statement and sign their name(s) below:

I have received a copy of the Petty Cash/Change Cash Funds Procedure and I agree to abide by all applicable Federal, Grantor Agency, County and/or Department regulations, policies and procedures regarding petty cash and/or change funds. It is my responsibility to safeguard the fund. In the event of a petty cash or change fund overage or shortage, I agree to notify my supervisor immediately. I understand that personal funds cannot be used to eliminate the reporting of shortages and excess funds cannot be removed to eliminate overages.

At the end of my assignment as a Petty Cash or Change Fund Custodian, I agree to return all monies advanced to me to my supervisor or as directed. If all the funds are not returned prior to the end of my duties, I authorize Pima County to deduct the amount missing from my paycheck.

If this is a change of custodianship, I, the new custodian, have accounted for the dollar amount either by cash or valid receipts on hand. Any shortage has been paid into the fund and any overage has been deposited to the appropriate revenue account.

Cary Grant — Signature of Primary Custodian

Clark Gable — Signature of Alternate Custodian

Tom Burke — Signature of Department Director, Appointing Authority or Designee

Revised 1-11-12

Attachment 2

PIMA COUNTY

Advanced Amount $ _____
Returned Amount $ _____
Receipted Amount $ _____

RECEIPT OF PETTY CASH FUNDS

Date _____

Purpose _____

_____

Department Code _____ Fund Number _____

Object Number _____ Unit Number _____

Major Program _____ Phase _____

Program _____ Program Period Code _____

_____ _____
Approved By Received By

Attachment 3

PETTY CASH RECONCILIATION

(1) Department Name: Finance & Risk Management

(2) Amount	(3) Dept Code	(4) Fund Number	(5) Object Code	(6) Unit Number	(7) Major Program	(8) Program Code	(9) Phase	(10) Program Period Code	(11) Paid By/To	(12) Purpose
$ 1.90	FN	1000	5000	0394					Ackerman's Pen	Office Supplies
$ 12.56	FN	1000	5142	0394					UPS	Freight Charge
$ 5.37	FN	1000	5008	0394					Walden Books	Reference Book
$ 27.58	FN	1000	5142	0392					Greyhound Bus	Freight Charge
$ 32.00	FN	1000	5018	0392					Alphagraphics	Color Copies
$ 38.07	FN	1000	5000	0377					Zuni Office Supply	Office Supplies
$ 42.50	FN	1000	5142	0394					Federal Express	Freight Charge
$ 12.33	FN	1000	5000	0377					Ackerman's Pen	Office Supplies

$ 172.31	(13) TOTAL EXPENDITURE
$ -	(14) CASH ADVANCE
$ 27.69	(15) CASH ON HAND
$ 200.00	(16) TOTAL OF LINES 13, 14, & 15
$ 200.00	(17) AUTHORIZED PETTY CASH FUND AMOUNT
$ -	(18) OVERAGE / SHORTAGE (Line 16 minus Line 17)

Fill in boxes as they correspond to the numbers on the form.
1) Department Name and Date
2) Amount of Single Purchase
3) Department Code in AMS Advantage Financial
4) Fund Number in AMS Advantage Financial
5) Object Code in AMS Advantage Financial
6) Unit Number in AMS Advantage Financial
7) Major Program in AMS Advantage Financial
8) Program Code in AMS Advantage Financial
9) Phase in AMS Advantage Financial
10) Program Period Code in AMS Advantage Financial
11) Name of Establishment where purchase was made
12) Description of Item(s) Purchased
13) Total of All Amounts listed above
14) Cash Advanced to an Employee for a Purchase
15) Actual Count of Cash Remaining in Petty Cash Fund
16) Sum of Line 13 + 14 +15
17) Total Authorized Amount of Petty Cash Fund
18) Line 16 minus Line 17

Custodian Signature _____ Date _____

Appointing Authority or Designee _____ Date _____

Attachment 4

CHANGE FUND RECONCILIATION

Department Name: Finance & Risk Management

Dept Code	FN	Fund Number	1000	Unit Number	0392

CASH ON HAND

Coin & Currency	Value - Each	Quantity	Total Value
Coin	$ 0.01	100	$ 1.00
Coin	$ 0.05	50	$ 2.50
Coin	$ 0.10	150	$ 15.00
Coin	$ 0.25	50	$ 12.50
Coin	$ 0.50	2	$ 1.00
Coin	$ 1.00	4	$ 4.00
Currency	$ 1.00	4	$ 4.00
Currency	$ 2.00	0	$ -
Currency	$ 5.00	2	$ 10.00
Currency	$ 10.00	1	$ 10.00
Currency	$ 20.00	2	$ 40.00
Currency	$ 50.00	1	$ 50.00
Currency	$ 100.00	0	$ -
TOTAL CASH ON HAND			$ 150.00
AUTHORIZED CHANGE FUND			$ 150.00
OVERAGE / SHORTAGE			$ -

Custodian Signature _____ Date _____

Appointing Authority or Designee Signature _____ Date _____

Revised 1-03-12