

Internal Audit Report #2018-001

Petty Cash – Sewerage East Bank Field Office

Draft Date: January 11, 2018

Final Date: January 30, 2018



Tara Hazelbaker, CPA

DIRECTOR OF INTERNAL AUDIT | JEFFERSON PARISH

OVERVIEW

BACKGROUND

Jefferson Parish accounts for petty cash on an imprest basis. Departments are advanced cash to pay for small business-related purchases which require cash or where a formal requisition or purchase order is impractical. The advance is the responsibility of a custodian and the department director who are both required to sign a Custodial Agreement and abide by Funds Handling Policies and Procedures.

As the need arises, a department employee requests an advance from the custodian or spends his/her own money on a business-related item. The receipt is submitted to the custodian for reimbursement. The custodian keeps track of the petty cash balance via a "Petty Cash Log." When the petty cash is depleted to twenty-five percent (25%) of the approved petty cash limit or at the end of each quarter, whichever comes first, the custodian prepares a "Request for Petty Cash Reimbursement" form. The form is remitted to the Department of Accounting who then reviews the receipts and approves payment to replenish the Petty Cash Fund. A check is issued to the custodian and all receipts are expensed to the appropriate accounts. The custodian negotiates the check for cash, places the cash into the secured petty cash location, and updates the running cash balance on the Petty Cash Log. (See Attachment A for "Fund Handling Policies & Procedures.")

Jefferson Parish has a total of fifty-seven (57) petty cash funds held at various locations, totaling approximately thirty thousand dollars (\$30,000).

OBJECTIVES

The objectives of this review were to verify the existence and accuracy of petty cash funds for the department selected, evaluate the appropriate use of funds and department need for petty cash, and verify adherence to internal control policies and procedures.

SCOPE

Current policies and procedures regarding Funds Handling were obtained. (See Attachment A.) The custodian for the Department of Sewerage – East Bank Field Office, Thomas Hoyt, was randomly selected for audit. The Custodial Agreement for Mr. Hoyt was obtained from the Department of Accounting and indicated an approved petty cash balance of five hundred dollars (\$500). (See Attachment B.) The most recent Request for Petty Cash Reimbursement form as was obtained from the Department of Accounting, and was dated September 18, 2017. (See Attachments C & D.) On January 8, 2018, the Department of Internal Audit conducted an unannounced audit of Petty Cash Funds for the department referenced herein. The results of which are on the next pages of this report.

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FINDING #1

CRITERIA

According to Section 6.1 of the Funds Handling Policies & Procedures, “the Responsible Custodian...must sign the Custodial Agreement.” (Attachment A)

Sec. 6.1 - The Responsible Custodian must be a Jefferson Parish employee or otherwise be approved by the Accounting Department, and must sign the Custodial Agreement (Exhibit D). If the funds needs to be transferred to another Responsible Custodian for any reason (e.g. annual leave, shift changes, etc.) then a Transfer Agreement (Exhibit E) must be completed and submitted to the Accounting Department.

FINDING

The Department did not have a current Custodial Agreement on file that was signed by the current Director.

OBSERVATIONS

Internal Audit obtained the Custodial Agreement on file with the Department of Accounting. The agreement in place for the Department of Sewerage was from a previous policy version dated August 1, 2014 (see Attachment B). The most current version of the agreement has a date of December 12, 2016. The agreement on file was signed by the previous Director, Ms. Linda Daily, versus the current Director, Mr. Brett Todd.

SUGGESTION

At all times, the Department should maintain the most current version of the Custodial Agreement signed by the current custodian and director. Custodians should be periodically trained and refreshed on the current policy and procedures in place.

RESPONSE FROM THE DEPARTMENT OF SEWERAGE

The current version (dated 12/12/16) of the Custodial Agreement has been executed for each of the department’s Petty Cash Funds and forwarded to Jeannine Ureta in the Department of Accounting. Copies were also forwarded to the Department of Internal Audit for review.

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FINDING #2

CRITERIA

According to Section 2.2 of the Funds Handling Policies & Procedures, “When the petty cash amount is depleted to 25% of the approved petty cash limit or at the end of each quarter, whichever comes first, petty cash shall be replenished. The Petty Cash Fund may be replenished more often, if necessary.” (Attachment A)

Sec. 2.2 - Complete Request for Petty Cash Reimbursement Form. When the petty cash amount is depleted to 25% of the approved petty cash limit or at the end of each quarter, whichever comes first, petty cash shall be replenished. The Petty Cash Fund may be replenished more often, if necessary. At the end of each fiscal year, the Request for Petty Cash Reimbursement Form must be submitted to the Accounting Department by January 10th of the following year, or the closest following day that the Parish offices are open for business. For example, 4th Quarter, December 31, 2016, must be submitted by January 10, 2017.

FINDING

Petty Cash was not being replenished each quarter or when the petty cash amount was depleted to twenty-five percent (25%) or one hundred twenty-five dollars (\$125).

OBSERVATIONS

Internal Audit obtained a Petty Cash disbursement history from the AS/400 Financial Management System for Mr. Hoyt. Disbursements to Mr. Hoyt began on December 10, 2015. There were four (4) disbursements in 2016 approximating the time schedule and threshold amount as per policies and procedures in place. However, there were only two (2) disbursements in 2017, one of which exceeded the twenty-five percent (25%) threshold. (See Attachment E.) Regular replenishment aids in ensuring petty cash funds are reconciled and maintained appropriately.

Disbursement activity did not suggest a need to reduce the approved limit from five hundred dollars (\$500).

SUGGESTION

The Department should replenish petty cash in accordance with the policies and procedures in place.

RESPONSE FROM THE DEPARTMENT OF SEWERAGE

Executive Superintendent, Venice Cooper, will provide additional training for Mr. Hoyt on the Funds Handling Policy & Procedures to ensure that he understands the process.

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FINDING #3

CRITERIA

According to Section 2.2., paragraph 2, of the Funds Handling Policies & Procedures, the Responsible Custodian is to "Complete a Request for Petty Cash Reimbursement Form (Exhibit A), in which the Responsible Custodian summarizes the disbursements by Account Number (Fund-Dept-Sub Dept-Account-Project), any overage or underage, and the remaining cash on hand." (Attachment A)

Complete a Request for Petty Cash Reimbursement Form (Exhibit A), in which the Responsible Custodian summarizes the disbursements by Account Number (Fund-Dept-Sub Dept-Account-Project), any overage or underage, and the remaining cash on hand. Petty Cash Vouchers (Exhibit B) should be used when completing this form. (See Section 3.3 of this policy.)

FINDING

There was an overage in the Petty Cash fund which was not identified on the last Request for Petty Cash Reimbursement form dated September 18, 2017. (See Attachments C & D.)

OBSERVATIONS

Internal Audit performed a reconciliation of the Petty Cash on hand as of January 8, 2018. The Custodian, Mr. Hoyt, aided in the reconciliation process. There was a total of five hundred thirty-seven dollars and sixty-eight cents (\$537.68) on hand. The approved limit is five hundred dollars (\$500) meaning there was an overage of thirty-seven dollars and sixty-eight cents (\$37.68). (See Attachment F for expanded reconciliation.)

Petty Cash Summary		
Bills	\$	159.00
Coins		5.81
Receipts		272.87
Vouchers		100.00
Total	\$	537.68
Authorized		500.00
Over	\$	37.68

Mr. Hoyt commented that the petty cash fund had an overage at the point in time in which he assumed responsibility. The overage was not reported to the Department of Accounting either by Mr. Hoyt or by the prior custodian. Further, the Request for Petty Cash Reimbursement form dated September 18, 2017, which was reviewed during this audit, was misstated since it indicated a total petty cash balance of five hundred dollars (\$500).

SUGGESTION

The Petty Cash fund should be maintained at its approved limit. Any overage or underage should be reported to the Department of Accounting for proper handling.

RESPONSE FROM THE DEPARTMENT OF SEWERAGE

The Department of Sewerage has contacted Jeannine Ureta, Accountant III, for the Department of Accounting who has given instruction to send the \$37.68 overage amount to Accounting for deposit.

FINDING #4

CRITERIA

According to Sections 2.4 and 3.5 of the Funds Handling Policies & Procedures, the Responsible Custodian is to utilize the Petty Cash Log to maintain a running cash balance. (Attachment A)

Sec. 2.4 - Add Cash to Petty Cash Fund. The Responsible Custodian shall deposit the cash into the Petty Cash Fund, and immediately **update the Petty Cash Log** (Exhibit C; see Sec. 3.5) by adding the amount, type and date of reimbursement and updating the running cash balance.

Sec. 3.5 - Update Petty Cash Log. Whenever a voucher is completed, the Responsible Custodian should immediately **update the Petty Cash Log** (Exhibit C) by adding the amount, type and date of expenditure and updating the running cash balance. This information can be maintained on an electronic spreadsheet.

FINDING

The Responsible Custodian was not utilizing the Petty Cash Log or any other form of documentation to maintain a running cash balance for the petty cash fund.

OBSERVATIONS

Internal audit found the cash box to be maintained in an organized fashion. Bills and coinage were separated by domination, that is, the twenties, tens, quarters, dimes, etc. were in separate compartments of the box. The box was secured by a combination lock and further secured within a locked safe. However, there was nothing to indicate a running balance as required by the policies and procedures.

SUGGESTION

The Responsible Custodian should utilize the Petty Cash Log as required by the current policies and procedures in place.

RESPONSE FROM THE DEPARTMENT OF SEWERAGE

Mr. Hoyt is now utilizing the Petty Cash Log to maintain a running cash balance for the fund.

SUMMARY

In summary, Internal Audit found the petty cash fund to be adequately secured within a locked safe, with cash maintained in an organized fashion. Receipts for disbursements were maintained within the cash box and Petty Cash Vouchers were utilized in accordance with current policies and procedures in place. Amounts disbursed appeared to be for business-related purposes. Petty Cash activity suggested that the five hundred dollars (\$500) approved limit is appropriate at this time.

Opportunities for improvement were noted as follows:

1. The Department did not have a current Custodial Agreement on file that was signed by the current Director.
2. Petty Cash was not being replenished each quarter or when the petty cash amount was depleted to twenty-five percent (25%) or one hundred twenty-five dollars (\$125).
3. There was an overage in the Petty Cash fund of thirty-seven dollars and sixty-eight cents (\$37.68) which needs to be reported and remitted to the Department of Accounting, and
4. The Responsible Custodian was not utilizing the Petty Cash Log or any other form of documentation to maintain a running cash balance for the petty cash fund.

Internal Audit would like to thank the petty cash custodian, Mr. Thomas Hoyt, and department director, Mr. Brett Todd, for their full cooperation during this review process.

REPORT WRAP UP

Internal Audit obtained responses from the Department of Sewerage which are noted in the "Response From..." section of each Finding. Additionally, a response from the Parish Administration can be found in Attachment 1, immediately following this report.

****END****



ATTACHMENT #1

RESPONSE* FROM PARISH ADMINISTRATION

The Jefferson Parish Administration appreciates the work and diligence of the Internal Audit Department and the prompt corrective actions taken by the Sewerage Department. After a thorough review of the audit report's findings, the Administration concurs with all recommendations made and corrective actions taken.

**Response received via email on January 30, 2018,
from Natalie Newton, Jefferson Parish Deputy Chief Operating Officer.*

ATTACHMENT A

FUNDS HANDLING POLICIES & PROCEDURES

Funds Handling Policies & Procedures

Sec. 1.0 – POLICY & PROCEDURE

Sec. 1.1 - This statement is the Administration's policy and procedure with respect to the control and disbursement of any and all funds collected and maintained by Jefferson Parish personnel. The following are typical scenarios applicable to Jefferson Parish for the collection and maintenance of funds:

- 1) Petty Cash: pay for small business-related purchases which require cash (see Sec. 2.0 and 3.0);
- 2) Cash Drawer: daily and regular collection of customer payments (see Sec. 4.0);
- 3) Change Fund: make change for cash drawers (see Sec. 4.0); and
- 4) Collect Funds (cash, checks, money orders, etc.) to be deposited periodically (see Sec. 5.0).

A responsible custodian must be designated for any type of funds collected and maintained (see Sec. 6.0).

Sec. 2.0 – FUND PETTY CASH

Sec. 2.1 - When cash is replenished to a petty cash fund, the basic concept is to replace the amount of any cash that had previously been properly disbursed from the fund. This involves summarizing all disbursements made and issuing cash back to the fund for that amount. The procedures for petty cash replenishment are contained in Sections 2.2 through 2.4.

Sec. 2.2 - *Complete Request for Petty Cash Reimbursement Form.* When the petty cash amount is depleted to 25% of the approved petty cash limit or at the end of each quarter, whichever comes first, petty cash shall be replenished. The Petty Cash Fund may be replenished more often, if necessary. At the end of each fiscal year, the Request for Petty Cash Reimbursement Form must be submitted to the Accounting Department by January 10th of the following year, or the closest following day that the Parish offices are open for business. For example, 4th Quarter, December 31, 2016, must be submitted by January 10, 2017.

Complete a Request for Petty Cash Reimbursement Form (Exhibit A), in which the Responsible Custodian summarizes the disbursements by Account Number (Fund-Dept-Sub Dept-Account-Project), any overage or underage, and the remaining cash on hand. Petty Cash Vouchers (Exhibit B) should be used when completing this form. (See Section 3.3 of this policy.)

All original Petty Cash Vouchers and receipts must be attached to the Request for Petty Cash Reimbursement Form for all disbursements made and should be submitted within four (4) months from the date of the receipt. The request form must include both the signature of the Responsible Custodian and the Responsible Director.

Submit the Request for Petty Cash Reimbursement Form along with all attachments to the Accounting Department via runner or mail to: Accounting Department, 200 Derbigny St, Ste. 4200, Gretna, LA 70053. (The Responsible Custodian should retain a copy of the form and maintain in the petty cash file.)

Funds Handling Policies & Procedures

The Request for Petty Cash Reimbursement Form will be distributed to the appropriate accounting staff that will review and approve the form. The form is then forwarded to the Accounting Director for approval before being sent to Accounts Payable for processing.

Sec. 2.3 - Obtain Cash. The accounts payable staff records the expenditures in the general ledger and initiates/issues a check made payable to the Responsible Custodian in the amount needed to replenish petty cash to its approved limit. The Responsible Custodian shall negotiate the check to cash.

Sec. 2.4 - Add Cash to Petty Cash Fund. The Responsible Custodian shall deposit the cash into the Petty Cash Fund, and immediately update the Petty Cash Log (Exhibit C; see Sec. 3.5) by adding the amount, type and date of reimbursement and updating the running cash balance.

Sec. 3.0 – DISBURSE PETTY CASH

Sec. 3.1 - The disbursement procedure for petty cash, other than change funds and cash drawers, is designed to provide sufficient documentation of each expenditure, as well as prove that funds were actually disbursed. The petty cash disbursement procedure is outlined in Sections 3.2 through 3.5

Sec. 3.2 - Screen Disbursement Requests. Disburse funds only for reasonable, necessary, and approved parish related expenditures. Any expenditure greater than \$200 must be purchased via the Direct Expenditure process or via a Departmental Purchase Order (DEPO) or otherwise in accordance with guidelines set forth by the JP Purchasing Department. Expenditures should be made via a Direct Expenditure or DEPO whenever practical. If a disbursement request falls within these petty cash disbursement guidelines then complete a Petty Cash Voucher.

Sec. 3.3 - Complete Petty Cash Voucher. The person being reimbursed or the person to whom the Responsible Custodian is giving funds to make a purchase (the Recipient) must complete a Petty Cash Voucher (Exhibit B). This voucher shall contain the date, a sequential voucher number as determined by the Responsible Custodian, a description of the expenditure, the general ledger account number in which the expenditure will be recorded, the amount given to the Recipient (Cash Out), the amount returned by the Recipient (Cash In), and the total amount spent. The Recipient must sign to both the Cash Out and Cash In signifying his or her agreement with the recorded amounts. The receipt for which the person is being reimbursed is to be stapled to the voucher. This step is needed to track the type of expenditure being made, which can then be charged to various expense accounts.

Sec. 3.4 - Disburse Cash. For security reasons, the Petty Cash Fund shall be locked at all times when not in use. When in use, unlock the container in which petty cash is stored. Count the cash being disbursed, and have the Recipient count it as well to verify the amount being received. The Recipient of cash shall then sign the voucher; this provides proof that the Responsible Custodian did not misappropriate the corresponding amount of cash. Store all completed vouchers in the petty cash box. Note: If the disbursement is for a purchase to be made in the future, then collect the receipt and any unused funds once the purchase is complete. The Recipient must also sign the voucher verifying any unused funds that were returned.

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Sec. 3.5 - Update Petty Cash Log. Whenever a voucher is completed, the Responsible Custodian should immediately update the Petty Cash Log (Exhibit C) by adding the amount, type and date of expenditure and updating the running cash balance. This information can be maintained on an electronic spreadsheet.

Sec. 4.0 – CHANGE FUNDS AND CASH DRAWERS

Sec.4.1 - Change Funds and Cash Drawers shall be reconciled at the end of each business day. The fund total shall remain intact at all times, that is, the balance shall not fall below the approved limit.

Sec. 5.0 – COLLECTION OF FUNDS TO BE DEPOSITED PERIODICALLY

Sec. 5.1 – Funds, including cash, checks, money orders, etc. are collected by various parish departments including but not limited to parks and recreation, animal shelter, library and transit. Funds that are collected must be reconciled at the end of each business day. Funds totaling one hundred dollars (\$100) or more must be deposited or remitted to the appropriate parish personnel on the same day collected. Funds collected must otherwise be deposited on a weekly basis regardless of amount.

Sec. 5.2 – All departments who wish to collect funds must obtain approval from the Department of Accounting prior to the start of collections.

Sec. 6.0 – RESPONSIBLE CUSTODIAN

Sec. 6.1 - The Responsible Custodian must be a Jefferson Parish employee or otherwise be approved by the Accounting Department, and must sign the Custodial Agreement (Exhibit D). If the funds needs to be transferred to another Responsible Custodian for any reason (e.g. annual leave, shift changes, etc.) then a Transfer Agreement (Exhibit E) must be completed and submitted to the Accounting Department.

**For any questions related to the Petty Cash Policies & Procedures,
please contact the Accounting Department at 504-364-2777**

This policy supersedes Petty Cash Policies & Procedures effective 08/01/14.

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By Accounting Dept
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Funds Handling Policies & Procedures

EXHIBIT A – REQUEST FOR PETTY CASH REIMBURSEMENT

*Electronic version is available.

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Funds Handling Policies & Procedures

REQUEST FOR PETTY CASH REIMBURSEMENT			
DEPARTMENT:		DATE:	
RESPONSIBLE CUSTODIAN:		DIRECTOR:	
	<i>Signature</i>		<i>Signature</i>
VENDOR #:		PHONE:	
LOCATION:		PETTY CASH TOTAL:	
Summarize transactions by Account Number and list each only once.			
DESCRIPTION	AMOUNT	ACCOUNT NUMBER Fund-Dept-Sub Dept-Account (Project)	
	-	TOTAL DISBURSED	
		ADD CASH ON HAND	
	-	TOTAL PETTY CASH	
For Use Only by JP Department of Accounting			
		ACCOUNTANT APPROVAL	
Date	Signature		
		ACCOUNTING DIRECTOR APPROVAL	
Date	Signature		

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EXHIBIT B – PETTY CASH VOUCHER

*Electronic version is available.

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PETTY CASH VOUCHER					
DATE: _____		Cash Out (A):	<input type="text"/>		
VOUCHER #: _____					Signature
DESCRIPTION OF EXPENDITURE:					
<input type="text"/>		Cash In (B):	<input type="text"/>		Signature
ACCOUNT NUMBER:					
Fund-Dept-Sub Dept-Account (Project)		Total Spent (A-B):	<input type="text"/>		
PETTY CASH VOUCHER					
DATE: _____		Cash Out (A):	<input type="text"/>		
VOUCHER #: _____					Signature
DESCRIPTION OF EXPENDITURE:					
<input type="text"/>		Cash In (B):	<input type="text"/>		Signature
ACCOUNT NUMBER:					
Fund-Dept-Sub Dept-Account (Project)		Total Spent (A-B):	<input type="text"/>		
PETTY CASH VOUCHER					
DATE: _____		Cash Out (A):	<input type="text"/>		
VOUCHER #: _____					Signature
DESCRIPTION OF EXPENDITURE:					
<input type="text"/>		Cash In (B):	<input type="text"/>		Signature
ACCOUNT NUMBER:					
Fund-Dept-Sub Dept-Account (Project)		Total Spent (A-B):	<input type="text"/>		
PETTY CASH VOUCHER					
DATE: _____		Cash Out (A):	<input type="text"/>		
VOUCHER #: _____					Signature
DESCRIPTION OF EXPENDITURE:					
<input type="text"/>		Cash In (B):	<input type="text"/>		Signature
ACCOUNT NUMBER:					
Fund-Dept-Sub Dept-Account (Project)		Total Spent (A-B):	<input type="text"/>		

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EXHIBIT C – PETTY CASH LOG

*Electronic version is available.

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Funds Handling Policies & Procedures

EXHIBIT D –CUSTODIAL AGREEMENT

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CUSTODIAL AGREEMENT

DEPARTMENT	
LOCATION	
RESPONSIBLE DIRECTOR	
RESPONSIBLE CUSTODIAN	
RESPONSIBLE CUSTODIAN'S VENDOR ID#	
FUND TOTAL	\$ (approved limit)
FUND PURPOSE/TYPE	
	Petty Cash Fund
Check one per agreement	Change Fund
	Cash Drawer
	Collection of Funds
	Other: specify _____
Will anyone besides the Responsible Custodian have access to this petty cash fund?	<p style="text-align: center;">Circle: Yes or No</p> <p>If Yes, attach a list of names and titles with access (note: Responsible Custodian retains responsibility for cash shortages as noted in points #3 and #6 in the agreement below.)</p>

As identified above, the Responsible Custodian and Responsible Director have requested a Jefferson Parish cash fund and/or will otherwise be custodian of Jefferson Parish funds to be deposited. By signing below, we agree we have read and will comply with all of the terms of this agreement.

1. We understand that we are responsible for informing the Jefferson Parish Accounting Department (by sending an email to jureta@jeffparish.net), if any of the identifying information above changes. The Accounting Department will coordinate issuing a new Custodial Agreement.
2. The fund identified above ("the fund") will be used exclusively for the purpose identified above. If "Petty Cash Fund" is identified above, then expense advances for approved Jefferson Parish expenditures may be made from the petty cash fund. Payroll or other advances of a personal nature are not allowed and is a misuse of the petty cash fund.
3. The funds will be secured at all times in a locked location that is accessible only to the Responsible Custodian named above. If the Responsible Custodian chooses to allow others access to the fund (without establishing a new Responsible Custodian), the Responsible Custodian named above retains responsibility for cash shortages as identified in point #6 below.
4. The fund is subject to audit, with or without notice, by a representative from the Accounting Department or by the Parish's authorized internal or external auditors. The Responsible Custodian must be present for the audit and the Responsible Custodian must produce cash and/or paid receipts equal to the petty cash total listed above.

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5. For petty cash funds that are not used as change funds or cash drawers:
 - a. Disbursement requests to replenish the fund need to be submitted at least quarterly to the Accounting Department (200 Derbigny St, Ste 4200, Gretna, LA 70053); and
 - b. Requests must include original, paid receipts and/or other supporting documentation, along with confirmation that cash on hand and/or paid receipts equal the petty cash fund total above.

In consultation with the Responsible Custodian and Responsible Director, the Accounting Department shall determine the appropriate petty cash fund total.

Change funds and cash drawers shall be reconciled at the end of each business day. The fund total shall remain intact at all times, that is, the balance shall not fall below the approved limit listed above.

Collection of funds shall be reconciled at the end of each business day. Funds totaling one hundred dollars (\$100) or more must be deposited or remitted to the appropriate parish personal on the same day collected. Funds collected must otherwise be deposited on a weekly basis regardless of amount.

6. The Responsible Custodian is responsible for the integrity of the fund. When the fund in the Responsible Custodian's name is closed out, the Responsible Custodian is personally responsible for returning cash and/or paid receipts equal to the fund total above to the Accounting Department. Any shortfall may be deducted from the Responsible Custodian's paycheck, in accordance with the Jefferson Parish Administrative Management Policy 602, Section 4, Fines or Restitution. The Accounting Department will reissue petty cash to the next Responsible Custodian through a new Petty Cash Custodial Agreement.
7. Misappropriation, including personal use, of the fund shall require restitution by the Responsible Custodian and corrective action up to and including termination of employment, in accordance with Jefferson Parish Personnel Rules. Additionally, misappropriation may result in closure of the petty cash fund.
8. Any misappropriation or theft of funds must be reported to the Chief Administrative Assistant responsible for the department, Director of Accounting, Director of Internal Audit, Director of Security, and Director of Risk Management. The Administration will then notify the District Attorney, Louisiana Legislative Auditor, and Jefferson Parish Police Department, if necessary.
9. If the fund needs to be transferred to another Responsible Custodian for any reason (e.g. annual leave, shift changes, etc.) then the Transfer Agreement must be completed and submitted to the Accounting Department.

Funds Handling Policies & Procedures

10. The Responsible Director's signature and the Responsible Custodian's signature below acknowledges understanding and agreement to this Custodial Agreement, and pledges adherence to the current Jefferson Parish Funds Handling Policies and Procedures.

RESPONSIBLE DIRECTOR

Print Name	Department	Signature	Date

RESPONSIBLE CUSTODIAN

Print Name	Department	Signature	Date

NOTE for Department: Make three (3) copies of the fully completed and signed form for the Responsible Custodian and Responsible Director to retain for their records, and a copy shall be included in the employee's personnel file maintained in the department. The original, fully completed and signed agreement must be forwarded to the Accounting Department (200 Derbigny St, Ste. 4200, Gretna, LA 70053).

Funds Handling Policies & Procedures

EXHIBIT E –TRANSFER AGREEMENT

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TRANSFER AGREEMENT

Purpose: This form must be used whenever the fund is transferred to another Responsible Custodian for any reason. E.g. annual leave, shift changes, etc.

Fund Total	\$ (approved limit)
Transfer Effective Date	

		Current Responsible Custodian Initials	New Responsible Custodian Initials
Cash	\$		
Receipts	\$		
Total	\$		
Amount + / -	\$		

CURRENT RESPONSIBLE CUSTODIAN

Print Name	Department	Signature	Date

NEW RESPONSIBLE CUSTODIAN *

Print Name	Department	Signature	Date

* The New Responsible Custodian must sign a Custodial Agreement if he or she has not already done so.

NOTE for Department: Make three (3) copies of the fully completed and signed form for the Current Responsible Custodian and New Responsible Custodian to retain for their records, and a copy shall be included in the employee's personnel file maintained in the department. The original, fully completed and signed agreement must be forwarded to the Accounting Department (200 Derbigny St, Ste. 4200, Gretna, LA 70053).

ATTACHMENT B

CUSTODIAL AGREEMENT – T. HOYT

Petty Cash Policies & Procedures

PETTY CASH CUSTODIAL AGREEMENT

DEPARTMENT	Sewerage
LOCATION	4901 Jefferson Hwy., Suite B, Jefferson
RESPONSIBLE DIRECTOR	Linda Daly
RESPONSIBLE CUSTODIAN	Thomas Hoyt
RESPONSIBLE CUSTODIAN'S VENDOR ID#	
PETTY CASH FUND TOTAL	\$500.00 (approved limit)
PETTY CASH FUND PURPOSE/TYPE	Eastbank Field Office Expenses
	<input checked="" type="checkbox"/> Jefferson Parish Expenditures
Check one per agreement	<input type="checkbox"/> Change Fund
	<input type="checkbox"/> Cash Drawer
	<input type="checkbox"/> Other: specify _____
Will anyone besides the Responsible Custodian have access to this petty cash fund?	<p style="text-align: center;">Circle: <input checked="" type="radio"/> Yes or No</p> <p>If Yes, attach a list of names and titles with access (note: Responsible Custodian retains responsibility for cash shortages as noted in points #3 and #6 in the agreement below.)</p>

As identified above, the Responsible Custodian and Responsible Director have requested a Jefferson Parish petty cash fund. By signing below, we agree we have read and will comply with all of the terms of this agreement.

1. We understand that we are responsible for informing the Jefferson Parish Accounting Department (by sending an email to jurcta@jeffparish.net), if any of the petty cash identifying information above changes. The Accounting Department will coordinate issuing a new Petty Cash Custodial Agreement.
2. The petty cash fund identified above ("the petty cash fund") will be used exclusively for the purpose identified above. If "Jefferson Parish Expenditures" is identified above, then expense advances for approved Jefferson Parish expenditures may be made from the petty cash fund. Payroll or other advances of a personal nature are not allowed and is a misuse of the petty cash fund.
3. The petty cash fund will be secured at all times in a locked location that is accessible only to the Responsible Custodian named above. If the Responsible Custodian chooses to allow others access to the petty cash fund (without establishing a new Responsible Custodian), the Responsible Custodian named above retains responsibility for cash shortages as identified in point #6 below.
4. The petty cash fund is subject to audit, with or without notice, by a representative from the Accounting Department or by the Parish's authorized internal or external auditors. The Responsible Custodian must be present for the audit and the Responsible Custodian must produce cash and/or paid receipts equal to the petty cash total listed above.

Effective 08/01/14
By Accounting Dept
Page 11 of 14

Petty Cash Policies & Procedures

5. For petty cash funds that are not used as change funds or cash drawers:

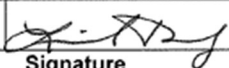
- a. Disbursement requests to replenish the fund need to be submitted at least quarterly to the Accounting Department (200 Derbigny St, Ste 4200, Gretna, LA 70053); and
- b. Requests must include original, paid receipts and/or other supporting documentation, along with confirmation that cash on hand and/or paid receipts equal the petty cash fund total above.

In consultation with the Responsible Custodian and Responsible Director, the Accounting Department shall determine the appropriate petty cash fund total.

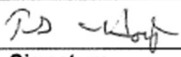
Change funds and cash drawers shall be reconciled at the end of each business day. The petty cash total shall remain intact at all times, that is, the balance shall not fall below the petty cash fund total (approved limit) listed above.

6. The Responsible Custodian is responsible for the integrity of the petty cash fund. When the petty cash fund in the Responsible Custodian's name is closed out, the Responsible Custodian is personally responsible for returning cash and/or paid receipts equal to the petty cash fund total above to the Accounting Department. Any shortfall may be deducted from the Responsible Custodian's paycheck, in accordance with the Jefferson Parish Administrative Management Policy 602, Section 4, Fines or Restitution. The Accounting Department will reissue petty cash to the next Responsible Custodian through a new Petty Cash Custodial Agreement.
7. Misappropriation, including personal use, of the parish petty cash fund shall result in closure of the petty cash fund and corrective action up to and including termination of employment, in accordance with Jefferson Parish Personnel Rules.
8. If the Petty Cash Fund needs to be transferred to another Responsible Custodian for any reason (e.g. annual leave, shift changes, etc.) then the Petty Cash Transfer Agreement must be completed and submitted to the Accounting Department.
9. The Responsible Director's signature and the Responsible Custodian's signature below acknowledges understanding and agreement to this Petty Cash Custodial Agreement, and pledges adherence to the current Jefferson Parish Petty Cash Policies and Procedures.

RESPONSIBLE DIRECTOR

Linda Daly	Sewerage		11/16/15
Print Name	Department	Signature	Date

RESPONSIBLE CUSTODIAN

Thomas Hoyt	Sewerage		11/16/15
Print Name	Department	Signature	Date

NOTE for Department: Make three (3) copies of the fully completed and signed form for the Responsible Custodian and Responsible Director to retain for their records, and a copy shall be included in the employee's personnel file maintained in the department. The original, fully completed and signed agreement must be forwarded to the Accounting Department (200 Derbigny St, Ste. 4200, Gretna, LA 70053).

Effective 08/01/14
By Accounting Dept
Page 12 of 14

Glenn Miller, General Superintendent will also have access to this Petty Cash Fund.

ATTACHMENT C

REQUEST FOR PETTY CASH REIMBURSEMENT

VENDOR'S INVOICE		JEFFERSON PARISH REMITTANCE ADVICE		CHECK NO. 1204537
DATE	NUMBER	INVOICE - ITEM DESCRIPTION	DISCOUNT	NET AMOUNT
9/18/2017	09182017	PETTY CASH		487.32

JEFFERSON PARISH

P.O. Box 9
GRETN, LOUISIANA 70054
GENERAL FUND

14-345/650

1204537

9/26/2017

VOID AFTER 6 MONTHS

Capital One

PAY *****487 DOLLARS AND 32 CENTS

TO HOYT, THOMAS

THE PETTY CASH

ORDER EB SEWERAGE

OF 4901 JEFF HWY, SUITE B

29829

AMOUNT
*****487.32

NON-NEGOTIABLE

1204537

REQUEST FOR PETTY CASH REIMBURSEMENT

DEPARTMENT: SEWERAGE

DATE: 9/18/2017

RESPONSIBLE CUSTODIAN: Thomas Hoyt

DIRECTOR: Brett Todd

VENDOR #: 454933-29829

PHONE: 736-6678

LOCATION: 4901 Jefferson Hwy, Suite B, Jefferson, LA

PETTY CASH TOTAL: \$ 500.00

Summarize transactions by Account Number and list each only once.

DESCRIPTION	AMOUNT	ACCOUNT NUMBER	
		Fund-Dept-Sub	Dept-Account (Project)
Kubota Keys Line Crew	6.54	53000-3851-119-7231.1	7231.5
Keys fo new office	4.00	53000-3851-119-7231.1	7231.5
Bushing for pully	16.50	53000-3851-119-7231.3	
Line for Rhino Cutter	49.29	53000-3851-119-7228	
Hose for portable pump	24.68	53000-3851-119-7231.3	7227.2
Keys for office	90.00	53000-3851-119-7210	7231.5
Keys for shop	37.32	53000-3851-119-7210	7231.5
Bearings	63.56	53000-3851-119-7231.3	
Lock for Supt. Office	90.00	53000-3851-119-7210	7231.5
Bushing for motor pully	39.44	53000-3851-119-7231.3	
Operators, Keys for Kubota	26.19	53000-3851-119-7231.1	7231.5
Drill bit	9.08	53000-3851-119-7231.2	7232.7
Extension for scanner cable	30.72	53000-3851-119-7231.1	7231.5
	487.32		

TOTAL DISBURSED

2.68 ADD CASH ON HAND

500.00 TOTAL PETTY CASH

For Use Only by JP Department of Accounting

9/20/17 Amiana V Brown ACCOUNTANT APPROVAL

Date Signature

9/21/2017 Jeffrey S. Brown ACCOUNTING DIRECTOR APPROVAL

Date Signature

Eff. 07/07/14
Accounting Dept.

Quiana Brown

From: Venice Cooper
Sent: Wednesday, September 20, 2017 4:29 PM
To: Quiana Brown
Cc: Thomas Hoyt; Morris Sapia; Glenn Miller; Jane Lennie
Subject: FW: EB Petty Cash
Attachments: doc01193220170920152955.pdf; PETTY CASH CORRECTIONS SEPT.pdf

Quiana:

Please see the attached revised form. Some of the charges were credited to the wrong accounts. Please charge the accounts as follows:

53000-3851-119-7231.5	\$284.77
53000-3851-119-7231.3	\$119.50
53000-3851-119-7232.7	\$9.08
53000-3851-119-7227.2	\$24.68
53000-3851-119-7228	<u>\$49.29</u>
TOTAL	\$487.32

Venice Cooper,
Executive Superintendent
Jefferson Parish Department of Sewerage
504-736-6674

From: Quiana Brown
Sent: Wednesday, September 20, 2017 3:26 PM
To: Venice Cooper
Subject: EB Petty Cash

Venice,

Account 7228 does not have enough funds to cover the expenses.

Thank you.

Quiana V Brown
Accountant II
Jefferson Parish Accounting Department
General Government Building
200 Derbigny St, Suite 4200
Gretna, La 70053
Ph: 504-364-2783

ACCOUNT NUMBER:53000-3851-119-

PETTY CASH VOUCHER

DATE: 6/5/17

VOUCHER #: 1354

DESCRIPTION OF EXPENDITURE:

KEYS FOR LANE KABOTA

Account number:53000-3851-119-7231.2

Cash Out (A):

6.54

[Signature]

Signature

Cash In (B):

[Blank]

Signature

Fund-Dept-Sub Dept-Account (Project)

Total Spent (A-B):

6.54

ACME LOCK CO.
265 JULES AVE.
JEFFERSON LA 831-0008

DATE 06/06/2017 TUE

DUPLICATE #1	\$5.50
VISA	\$0.50
TAX1	\$0.54
TOTAL	\$6.54
CHARGE1	\$6.54
CLERK 01	No.80970
TIME 11:46	00

4.60

30 | Page

PETTY CASH VOUCHER

DATE: 8/21/17
 VOUCHER #: 1357
 DESCRIPTION OF EXPENDITURE:
G.D. BUSHING FOR
PULLY
 ACCOUNT NUMBER:
 Fund-Dept-Sub Dept-Account (Project)
 53000-3851-119- 7231.3
 Cash Out (A): \$16.50
 Cash In (B):
 Total Spent (A-B): 16.50
No cash
 Signature: [Signature]
 Signature:

PETTY CASH VOUCHER

ALLIED BEARING & SUPPLY, INC.
 5605 JENSEN ST
 HARRAHAN, LA 70123
 Phone: (504)733-0000 Fax: (504)734-0344
 BILLED AT HARRAHAN, LA LOCATION ROS

DATE: 08/21/2017 TIME: 09:14:35
 ACCT NO: JEFFERSON
 PLS TO/REG: RSH / 1012 TERMS: Net 30
 PO NUM: JOB:
 SHIP VIA: Customer Pickup TAX EXEMPT: MUNICIPALITY
 PAGE: 1
 ORDER: 100987

SHIP TO:
 JEFFERSON PARISH GENERAGE
 1221 ELWOOD PK BLVD
 SUITE 803
 HARRAHAN, LA 70123

DELIVERY
 TICKET

PK: (504)731-4648
 FAX: (504)731-4658

ITEM NUMBER	DESCRIPTION	QUANTITY			YOUR PRICE	EXT AMOUNT
		ORDERED	SHIP	R/O		
Q.SG-1-1/2	G.D. BUSHING	1	1	✓	16.50	16.50 R

THANK YOU FOR YOUR BUSINESS!

Paid Cash
RSH

RECEIVED BY:
 GRS GS

WEIGHT: .00 TAXABLE: .00
 FEE: .00 CHG: .00
 CHARGE: .00 LABOR: .00
 SUM TOTAL: 16.50
 TAX: .00
 FPA/HOL: .00
 INV TOTAL: 16.50

DATE: 8/22/17

VOUCHER #: 1358

DESCRIPTION OF EXPENDITURE:

LINE FOR R380 CASTER

ACCOUNT NUMBER:

Fund-Dept-Sub Dept-Account (Project)

53000-3851-119- 7228

Cash Out (A):

60.00

Michael Cho
Signature

Cash In (B):

10.71

TLW
Signature

Total Spent (A-B):

49.29

Michael Cho

7.14



More saving.
More doing.™

5151 CITRUS BOULEVARD
(504) 729-4400

0362 00004 13757 08/22/17 08:26 AM
CASHIER SHERIE

015221169818 RT HD 155 -A-
RING (UFF HD LINE .155X100
3014.97

44.91

SUBTOTAL 44.91
SALES TAX 4.38
TOTAL 49.29
CASH 60.00
CHANGE 10.71



0362 04 13757 08/22/2017 1167

DATE: 8/24/17
Voucher # 1359
DESCRIPTION OF EXPENDITURE:
Hose for portable pump
ACCOUNT NUMBER:
Fund-Dept-Sub Dept-Account (Project)
53000-3851-119- 7231.3
Cash Out (A): 24.68 Signature _____
Cash In (B): _____ Signature _____
Total Spent (A-B): 24.68
PETTY CASH VOUCHER ND

AutoZone 3017
3949 AIRLINE HW
METairie, LA
(504) 838-8823
Loyalty Card 910100XXXXX9520
#268417 KE20SS 2.99 P
Koehler
3/4-1 3/4" Hose Clamps, 2 PK
#268417 KE20SS 2.99 P
Koehler
3/4-1 3/4" Hose Clamps, 2 PK
#268417 KE20SS 2.99 P
Koehler
3/4-1 3/4" Hose Clamps, 2 PK
B & W 17.69
#004951 50277 13.52 P
50277 Goodyear
3/4" Heater Hose, EA
SUBTOTAL 22.49
STATE TAX @ 5.000% 1.12
PARISH TAX @ 4.750% 1.07
TOTAL 24.68
XXXXXXXXXXXX0037 DEBIT 24.68
APPROVED: _____
Data Source: CHIP
App Name/Label: US DEBIT
AID: A00000000930840
PIN Online Verified
REG #01 LSR #01 RECEIPT #268508
STR. TRANS #396667
STORE #3017
DATE 08/24/2017 11:04
OF ITEMS SOLD 11
* 3017396667082417 *
Member: DOMINICK SCHMIT
as of 06/05/2017 at 14:34:59 PM EST
Credits Towards Next Reward: 2
Take a survey for a
chance to win \$10000
at www.autozonecares.com
or by calling 1-800-598-8943.
No Purchase Necessary. Ends 8/31/17.
subject to Entry Periods.
subject to full Official Rules
at www.autozonecares.com.
Ref No:
3017-396667-170824-2

8/29/17

IER #: 1361

PTION OF EXPENDITURE:

3. Pen 5 Wup

NT NUMBER:

ept-Sub Dept-Account (Project)

3851-119- 7240

Cash Out (A):

70.00

Michael Chan
Signature

Signature

Cash In (B):

32.68

77 Mar

Signature

Total Spent (A-B):

37.32

Michael Chan
in cell

In case

PETTY CASH VOUCHER

YOUR REQUEST
THANK YOU
CALL AGAIN

項目	単位	金額
1. 雑費	100	100.00
2. 雑費	100	100.00
3. 雑費	100	100.00
4. 雑費	100	100.00
5. 雑費	100	100.00
6. 雑費	100	100.00
7. 雑費	100	100.00
8. 雑費	100	100.00
9. 雑費	100	100.00
10. 雑費	100	100.00
11. 雑費	100	100.00
12. 雑費	100	100.00
13. 雑費	100	100.00
14. 雑費	100	100.00
15. 雑費	100	100.00
16. 雑費	100	100.00
17. 雑費	100	100.00
18. 雑費	100	100.00
19. 雑費	100	100.00
20. 雑費	100	100.00
21. 雑費	100	100.00
22. 雑費	100	100.00
23. 雑費	100	100.00
24. 雑費	100	100.00
25. 雑費	100	100.00
26. 雑費	100	100.00
27. 雑費	100	100.00
28. 雑費	100	100.00
29. 雑費	100	100.00
30. 雑費	100	100.00
31. 雑費	100	100.00
32. 雑費	100	100.00
33. 雑費	100	100.00
34. 雑費	100	100.00
35. 雑費	100	100.00
36. 雑費	100	100.00
37. 雑費	100	100.00
38. 雑費	100	100.00
39. 雑費	100	100.00
40. 雑費	100	100.00
41. 雑費	100	100.00
42. 雑費	100	100.00
43. 雑費	100	100.00
44. 雑費	100	100.00
45. 雑費	100	100.00
46. 雑費	100	100.00
47. 雑費	100	100.00
48. 雑費	100	100.00
49. 雑費	100	100.00
50. 雑費	100	100.00
51. 雑費	100	100.00
52. 雑費	100	100.00
53. 雑費	100	100.00
54. 雑費	100	100.00
55. 雑費	100	100.00
56. 雑費	100	100.00
57. 雑費	100	100.00
58. 雑費	100	100.00
59. 雑費	100	100.00
60. 雑費	100	100.00
61. 雑費	100	100.00
62. 雑費	100	100.00
63. 雑費	100	100.00
64. 雑費	100	100.00
65. 雑費	100	100.00
66. 雑費	100	100.00
67. 雑費	100	100.00
68. 雑費	100	100.00
69. 雑費	100	100.00
70. 雑費	100	100.00
71. 雑費	100	100.00
72. 雑費	100	100.00
73. 雑費	100	100.00
74. 雑費	100	100.00
75. 雑費	100	100.00
76. 雑費	100	100.00
77. 雑費	100	100.00
78. 雑費	100	100.00
79. 雑費	100	100.00
80. 雑費	100	100.00
81. 雑費	100	100.00
82. 雑費	100	100.00
83. 雑費	100	100.00
84. 雑費	100	100.00
85. 雑費	100	100.00
86. 雑費	100	100.00
87. 雑費	100	100.00
88. 雑費	100	100.00
89. 雑費	100	100.00
90. 雑費	100	100.00
91. 雑費	100	100.00
92. 雑費	100	100.00
93. 雑費	100	100.00
94. 雑費	100	100.00
95. 雑費	100	100.00
96. 雑費	100	100.00
97. 雑費	100	100.00
98. 雑費	100	100.00
99. 雑費	100	100.00
100. 雑費	100	100.00

DATE: 4/2/17

VOUCHER #: 1362

DESCRIPTION OF EXPENDITURE:

BEARINGS

ACCOUNT NUMBER:

Fund-Dept-Sub Dept-Account (Project)

53000-3851-119- 7231.3

Cash Out (A):

100.00

Signature

Cash In (B):

36.45

Signature

Total Spent (A-B):

63.55

PETTY CASH VOUCHER

ACCOUNTING DEPT.
(504) 837-9919
(504) 837-9913 Fax

AMERICAN BEARING, LLC. / ENGINE PARTS

P.O. Box 10222
Jefferson, LA 70181

4133 Jefferson Hwy.
Jefferson, LA 70121
(504) 837-9900
(504) 837-9908

(504) 837-9532 Fax
salesabs@abs-epi.com

INVOICE

NUMBER 01B8212-IN

DATE 09/07/17

TIME 11:57 AM

CUSTOMER NO: 01-EAS3300

EAST JEFFERSON WATERWORKS
3600 JEFFERSON HWY.
JEFFERSON LA 70121

EAST JEFFERSON WATERWORKS
3600 JEFFERSON HWY.
JEFFERSON LA 70121

CUSTOMER ORDER NO.	SALESPERSON	SHIPPED VIA	WEIGHT	NO. OF PCS.	TERMS
cash	rb	P/U			NET 30 DAY

PART NO.	DESCRIPTION	ORDER	SHIP	BD	UM	PRICE	EXTENSION
BCA-110SS	BALL BEARING	1.00	1.00	0	EA	37.04	37.04
BCA-307SS	BALL BEARING	1.00	1.00	0	EA	26.52	26.52

NET INVOICE: 63.56

FREIGHT: .00

SALES TAX: .00

INVOICE TOTAL: 63.56

ACKNOWLEDGMENT

I, the undersigned, acknowledge receipt of the services noted herein, all labor, travel time, materials, equipment and / or parts and acknowledge any lien referred to in this document.

Received by

TERMS: We cannot accept returned merchandise after 30 days. A handling charge of 10% will be made on all returned merchandise. All merchandise returned must have original invoice. Net 30 days from invoice date, unless otherwise specified. In compliance with the recently enacted Truth in Lending law we wish to advise that as of 1 January 1970 we must add to your statement (1-1 1/2% per month, 18% per year) interest on any bill not paid within 30 days of the invoice date. 25% attorney fees due on delinquent account if placed in hands of attorney for collection.

AFTER HOURS CHARGES \$25.00
MINIMUM BILLING \$15.00
NOT RESPONSIBLE FOR MATERIAL LEFT OVER 30 D.

DATE: 9/15/14

VOUCHER #: 1364

DESCRIPTION OF EXPENDITURE:

BUSINESS FOR MOTOR POOL
CALHOUN & LABARGE RD

ACCOUNT NUMBER:

Fund-Dept-Sub Dept-Account (Project)

53000-3851-119- 72323

Cash Out (A):

39.44

Signature

Cash In (B):

Signature

Total Spent (A-B):

39.44

72323

ALLIED BEARING & SUPPLY, INC.
5605 JENSEN ST

HAIRPORT, LA 70123

Phone: (504)733-8000 Fax: (504)734-0341

BILLED AT HAIRPORT, LA LOCATION

ABS

DATE: 09/15/2017

ACCT NO: JEFFE01

SLS ID/REP: RSN / RNS

PO NUM:

SHIP VIA: Customer Pickup

TIME: 09:35:04

TERMS: Net 30

JOB:

TAX EXEMPT: MUNICIPALITY

PAGE: 1

ORDER: 101501

SOLD TO:
JEFFERSON PARISH
P.O. BOX 9
BREITNA, LA 70054

SHIP TO:
JEFFERSON PARISH
3600 JEFFERSON HWY
BUILDING D
JEFFERSON, LA 70121

DELIVERY
TICKET

WATER PLANT

PH: (504)364-2578
FAX: (504)364-2593

ITEM NUMBER	DESCRIPTION	QUANTITY			YOUR PRICE	EXT AMOUNT
		ORDERED	SHIP	B/O		
DC SD-1-7/8	0.5. BUSHING	2	2		19.72	39.44

THANK YOU FOR YOUR BUSINESS!

I NEED REIMBURSEMENT
- Jesse

7 APR 2018
RECEIVED BY

REFUND: .00
TENDER: .00
CHANGE: .00

TAXABLE: .00
NON-TAX: 39.44
LABOR: .00

SUB TOTAL: 39.44
TAX: .00
FRT/DEL: .00
INV TOTAL: 39.44

ACCOUNT NUMBER:53000-3851-119-

PETTY CASH VOUCHER

DATE: 9/15/17

VOUCHER #: 1365

DESCRIPTION OF EXPENDITURE:

Keys for K00510

Account number:53000-3851-119-72312

Cash Out (A):

26.15

Michael Olan
Signature

Cash In (B):

Rn
Signature

P.O. BOX 939
KENNER, LA 70063
Ph: 504-467-6794
Fax: 504-467-6799



CASE

P.O. BOX 2803
GULFPORT, MS 39505
Ph: 228-392-9922
Fax: 228-392-8866

KOBELCO

Kubota

SOLD TO
CASHK CASH SALE (KENNER)
THANK YOU FOR
YOUR BUSINESS

SHIP TO
JEFFERSON PARISH
EASTBANK

Sold By: MANUEL PO #: Ship By: Tax #: Date 9/13/17 PARTS INVOICE PI13327 11:35:24

Tax	D	Qty	Description	Price	Amount
NK		3	KUB COUNTER PL501-68920		
			KEY, STARTE 115	8.73	26.19

A 20% RESTOCK FEE WILL BE CHARGED ON ALL RETURNED PARTS. ALL RETURNS MUST BE IN ORIGINAL PACKAGING AND IN NEW, UNUSED CONDITION. FRT IS NON-REFUNDABLE.

*** ALL INVOICE TERMS ARE NET 30 DAYS ***

** SUBTOTAL 26.19

Cash Sale

PAY THIS
AMOUNT

\$26.19

PETTY CASH VOUCHER

DATE: 9/16/17

VOUCHER #: 1366

DESCRIPTION OF EXPENDITURE:

DEWALT BSS

Account number: 53000-3851-119- 7231.1

Cash Out (A):

9.08

T.D. Usher

Signature

Cash In (B):

Signature

Fund-Dept-Sub Dept-Account (Project)

Total Spent (A-B):

9.08

T.D. Usher



More saving.
More doing.™

5151 CITRUS BOULEVARD
(504) 729-4400

0362 00007 56429 09/16/17 01:23 PM
CASHIER ANGELA

028874116061 1/4X12AIRBOX <A> 8.27
DEWALT 1/4"X12" AIRCRAFT BLCK OX BIT

SUBTOTAL	8.27
SALES TAX	0.81
TOTAL	\$9.08
CASH	10.00
CHANGE DUE	0.92



0362 07 56429 09/16/2017 5721

RETURN POLICY DEFINITIONS
POLICY ID DAYS POLICY EXPIRATION

A 1

PETTY CASH VOUCHER

DATE: 9/18/17
VOUCHER #: 1367

Cash Out (A): 30.72 Ph U
Signature

DESCRIPTION OF EXPENDITURE:

EXT. CORD FOR PRINTER USB
Account number: 53000-3851-119- 214.2

Cash In (B):
Signature

Fund-Dept-Sub Dept-Account (Project)

Total Spent (A-B) 30.72 Ph U

OFFICE DEPOT
OfficeMax

HARAHAN - (504) 736-0215
09/18/2017 12:01 PM



2PVT7U4PYR35R6CRW

SALE 6493-1-3056-883058-17.6.1
828660 CABLE,USB,EXT, 27.99 SS
Subtotal: 27.99
Sales Tax: 2.73
Total: 30.72
Cash: 40.00
CHANGE: (9.28)

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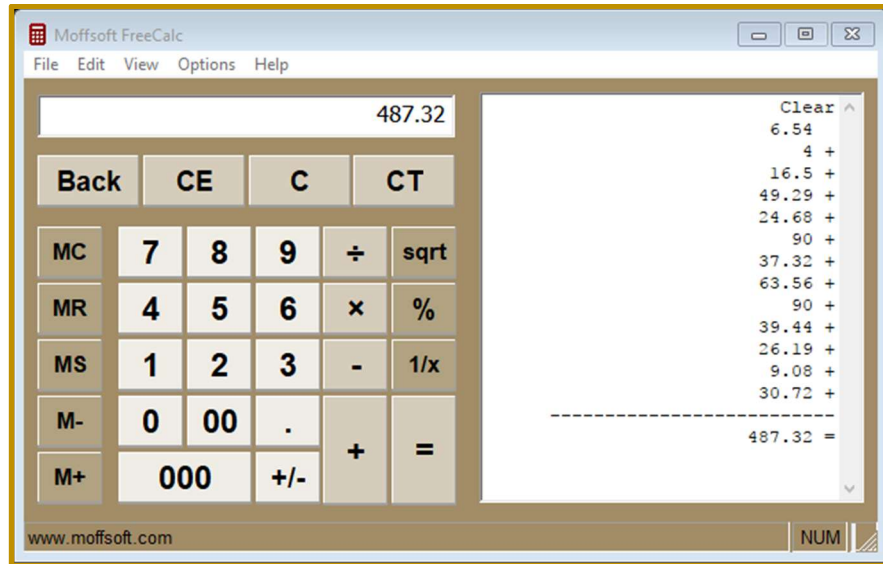
Participate in our online customer survey and receive a coupon for \$10 off your next qualifying purchase of \$50 or more on office supplies, furniture and more. (Excludes Technology. Limit 1 coupon per household/business.)

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ATTACHMENT D

CALCULATED 09/18/17 REIMBURSEMENT AMOUNT



ATTACHMENT E

PETTY CASH REIMBURSEMENT REQUEST HISTORY

Session A - [24 x 80]

File Edit View Communication Actions Window Help

Jefferson Parish FMS 12/19/17 Vendor Inquiry Favorite: AP0710S1 +

---Display Vendor Invoices---AP0730S1

Vendor : 29829 EB SEWERAGE PETTY CASH
Open Invoice Balance: .00

Type options, press Enter. +
5=Display 10=Payments 14=Invoice Items 15=G/L Distributions
16=Approvals 21=ProCard User Defined Fields 24=Documents
More: +

Opt	Invoice #	Invoice Description	Inv Date	Inv Net Amt
—	09182017	PETTY CASH	9/18/17	487.32
—	7/26/17	T HOYT-PETTY CASH-SEWERAGE	7/26/17	367.12
—	10312016	PETTY CASH SEWERAGE DEPT	11/02/16	335.95
—	10/18/2016	T HOYT-PETTY CASH-SEWERAGE	10/18/16	155.48
—	XXX0000061064	T HOYT-PETTY CASH-SEWERAGE	7/22/16	333.97
—	030116	T HOYT-PETTY CASH-EB SEWERA	3/01/16	401.78
—	121015	T HOYT-PETTY CASH-SEWERAGE	12/10/15	486.60

*=Documents Attached More...

F3=Exit F4=Prompt F7=Full Exit F9=Reseq. F11=View 2 F12=Cancel---

MA A 15/006
|902 - Session successfully started |HP Universal Printing PCL 6 (v6.4.1) on USB001

Session A - [24 x 80]

File Edit View Communication Actions Window Help

Jefferson Parish FMS 12/19/17 Vendor Inquiry Favorite: AP0710S1 +

---Display Vendor Invoices---AP0730S1

Vendor : 29829 EB SEWERAGE PETTY CASH
Open Invoice Balance: .00

Type options, press Enter. +
5=Display 10=Payments 14=Invoice Items 15=G/L Distributions
16=Approvals 21=ProCard User Defined Fields 24=Documents
More: + -

Opt	Invoice #	Invoice Description	Inv Date	Inv Net Amt
—	092515	B HARTLINE-PETTY CASH-SEWER	9/25/15	344.56
—	083115	B HARTLINE-PETTY CASH-SEWER	8/31/15	326.94
—	7212015	B HARTLINE-PETTY CASH-SEWER	7/21/15	168.90
—	5312015	B HARTLINE-PETTY CASH-SEWERA	5/31/15	306.37
—	3/31/15	B HARTLINE-PETTY CASH-SEWER	4/01/15	179.47
—	3012015	B HARTLINE-PETTY CASH-SEWER	3/01/15	292.50
—	12312014	B HARTLINE-PETTY CASH-SEWER	12/31/14	212.89

*=Documents Attached More...

F3=Exit F4=Prompt F7=Full Exit F9=Reseq. F11=View 2 F12=Cancel---

MA A 15/006
|902 - Session successfully started |HP Universal Printing PCL 6 (v6.4.1) on USB001

ATTACHMENT F

THOMAS HOYT: PETTY CASH RECONCILIATION AS OF JANUARY 8, 2018

20's	80.00
10's	20.00
5's	40.00
1's	19.00
Total Bills	159.00
Quarters	3.50
Nickels	1.15
Dimes	1.10
Pennies	0.06
Total Coins	5.81
Receipts	
9/29/2017	8.76
10/9/2017	15.35
10/9/2017	24.10
11/9/2017	10.96
11/9/2017	97.33
11/9/2017	60.02
12/18/2017	20.61
12/20/2017	20.61
12/21/2017	9.68
12/21/2017	5.45
Total Receipts	272.87
Vouchers	
1/8/2018	100.00
Total Vouchers	100.00
Grand Total	537.68
Authorized	500.00
Over	37.68