

June 2, 2008

MEMORANDUM

TO: Change Fund Custodians, Alternate Custodians and Supervising Employees

FROM: Robert Weseloh, Controller

RE: **Change Fund Procedures of the Year Ending June 30, 2008**

State of Kansas policies require the following procedures be completed for your change fund established and maintained under K.S.A. 75-3078.

1. The Custodian must count the change fund at least once daily and record the results of such count on form DA-76, Record of Cash **Long** or **Short**, available at <http://da.state.ks.us/ar/forms/da076.pdf> .
2. The Custodian must prepare a form DA-75, Reconciliation of Change Fund, available at <http://da.state.ks.us/ar/forms/da075.pdf> . when either of the conditions below are met. You must submit the original to the Accounts Payable Department and retain a copy for your records.
 - a. Any shortage approaches \$100.00;
 - b. As of June 30 of each year regardless of **Long or Short**.
3. Notify Accounts Payable immediately of any change to designated Custodians, Alternate Custodians, and Supervising Employees by completing a revised DA-74, available at <http://da.state.ks.us/ar/forms/da074.pdf> .

Should a shortage occur for a fund, within the above criteria, the custodian must submit the form DA-75 referencing the assigned KUMC purchase order number. If processing a requisition after the June 25, 2008 cut-off, it will be considered an Emergency Purchase Order and you must contact **Peggy Davis (913-588-1100)** **before** entering the requisition. You will be required to follow procedures for an Emergency Purchase Order.

The Reconciliation of Change Fund (DA-75) must be in the Accounts Payable Office **no later than July 1, 2008**. Earlier compliance would be appreciated. The State of Kansas, Department of Administration, Division of Accounts and Reports may approve shortages up to \$100.00. Shortages in excess of \$100.00 must be referred to the Joint Committee on claims (Legislature).

Should any questions arise regarding this matter, please contact Toni Funderburke, Accounts Payable (913-588-5335). Thank you for your cooperation and assistance.

CC: Havis Wright
Toni Funderburke
Peggy Davis