



Yosemite Community College District

P.O. Box 4065 / Modesto, CA 95352 / 2201 Blue Gum Avenue  
Phone (209) 575-6530 / FAX (209) 575-6562

DATE: July 25, 2016  
TO: Teresa Scott, Executive Vice Chancellor  
FROM: Mary Bylsma, Internal Auditor/ Budget Analyst  
RE: Audit of Cash on Hand – Accounts Payable and Facilities

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An audit of the Accounts Payable cash box was done on July 21, 2016.

Cash	\$302.58
Receipts	\$47.42
Total	\$350.00

I verified the cash and receipts of the cash box, which reconciled to the dollar limit of \$350 that the department keeps on hand. Accounts Payable uses the funds to pay for small purchases. The original receipts are kept in Accounts Payable, until Kathy Clark from Accounting prepares a Direct Payment Request to reimburse the cash box. Kathy verifies that the remaining cash and receipts total \$350 each time she prepares a DPR.

An audit of the Facilities cash box was done on July 25, 2016.

Cash	\$300.00
Receipts	\$0.00
Total	\$300.00

I verified the cash of the cash box which reconciled to the department's cash on hand total of \$300. Facilities keeps records of each purchase made with the original receipt. To reimburse the cash box, they prepare a Direct Payment Request with supporting backup and submit to Accounts Payable for payment.

Both departments keep their cash box locked in a secured location within their office.

Date 8/16/16

By Wendy Hume *PH*

Denom	#	\$	rolls/clips	GT
0.01	50	0.50	5.50	6.00
0.05	36	1.80	40.00	41.80
0.10	2	0.20	100.00	100.20
0.25	8	2.00	280.00	282.00
0.50		0.00		0.00
1.00		0.00		0.00
1.00	45	45.00	200.00	245.00
2.00		0.00		0.00
5.00	22	110.00		110.00
10.00	17	170.00		170.00
20.00	28	560.00		560.00
50.00		0.00		0.00
100.00		0.00		0.00
Other (checks/receipts)				0.00
Tollbooth			85.00	85.00
Cellar			200.00	200.00
Window 1			100.00	100.00
Window 2			100.00	100.00
Window 3				0.00
Totals	208	889.50	1,110.50	2,000.00
Should be				2,000.00
Difference; over/(short)				0.00

Columbia College Snack Bar

DATE: 8/31/16

<b>Change Bag</b>			
<u>0</u>	X 100		\$ -
<u>0</u>	X 50		\$ -
<u>1</u>	X 20		\$ 20.00
<u>2</u>	X 10		\$ 20.00
<u>3</u>	X 5		\$ 15.00
<u>25</u>	X 1		\$ 25.00
<u>0</u>	Dollars	<u>0</u>	Half dollars
<u>2</u>	X 10 +	<u>0</u>	Quarters
<u>0</u>	X 5 +	<u>0</u>	Dimes
<u>0</u>	X 2 +	<u>0</u>	Nickels
<u>0</u>	X .50 +	<u>0</u>	Pennies
<b>B O Snack Bar PC bag</b>			
Cash		100	
Receipts/I.O.U.'s		<u>0</u>	\$ 100.00
Cashier Banks			\$ 300.00
2 snack bar drawers @ \$150 ea.			xx
<b>TOTAL</b>			<u><u>\$ 500.00</u></u>
Petty Cash Balance			\$ 500.00
Over/Short			\$ -

By: Robert Gritz

Reviewed By:

ACBL - GL Account Balance Inquiry

GL Account Tag :

GL Account : 52-0000-4280-694100-19105

Net Asset Class :

Gen : Cash on Hand : FS-Cash : Food Services : CC Cafeteria

Fiscal Year 2016

Open

Annual Amount

Allocated Budget 0.00

Actuals 500.00

Encumbrances 0.00

Unencumbered Balance 500.00-

Requisitions 0.00

Available Funds 500.00-

Budget Officer Not Assigned