

GCCCD

District Business Services

QUICK REFERENCE – Cash Handling

Procedures for collection and handling of cash, checks, etc. while conducting District business

Cash Deposits/Collections

- All collections of cash (including checks, wire transfers, coin, etc.) must be:
 - counted and logged the same day,
 - deposited using a cash transmittal form (or Foundation for Grossmont & Cuyamaca Colleges (FGCC) deposit form)
 - deposited at least weekly with Campus Cashiers, District Accounting, or FGCC,
- All cash received must be deposited in total (expenses cannot be paid from revenues)
- Expenses for supplies, concessions, food purchases or other costs must be paid or reimbursed separately via Business Office Petty Cash Funds or Workday Expense Reports
- Cash and equivalents must be kept in a secured location accessible only to authorized employees
- Do not leave cash or your deposit records unattended
- Reconcile cash, checks, etc. to the total amount collected and reflected on your deposit form (cash transmittal)

District Deposits – Take to Campus Cashiers (District Services deposit directly with District Accounting)

- Deposits must be delivered in person and include a cash transmittal form
- All deposits should be clearly identified for bookkeeping purposes with the description, Smartkey and Revenue or Abatement Category
- Amounts deposited must match the amount of the cash transmittal form. Cashiers/District Services will confirm the deposit amount and provide a receipt.
- Depositors shall receive a receipt or a copy of the deposit form reconciling to the amount deposited
- Cashiers will deposit with District Accounting or armored truck pickup weekly

Reconciling

- District Accounting will deposit the funds and record the deposit information in Workday
- District and FGCC Accounting departments reconcile all bank accounts monthly
- Departments can view and track their deposits in Workday. If your deposit was with FGCC, you can access your account on IFAS.

This procedure applies to concession sales, event tickets, club sales, Ornamental Horticulture collections, fundraising, box office receipts, athletic events, parking, publication sales, advertising sales, facility rentals, etc. If you receive funds unexpectedly, contact your site Business Office.

This procedure does not apply to student fees, which must be board approved and paid by the student on-line or directly at Campus Cashiers. (reference: [BP/AP 5030](#))