



ADMINISTRATIVE PROCEDURE

CATEGORY: **Fiscal Management, Associated Student Body**

SUBJECT: **Student Body Cash Collection, Supplementary Receipts**

A. PURPOSE AND SCOPE

1. To outline administrative procedures governing uniform accountability for decentralized collection of student body funds in secondary schools such as class dues and sale of annuals, not otherwise controlled by pre-numbered tickets.

B. LEGAL AND POLICY BASIS

1. **Reference:** Board Policy D-5000.

C. GENERAL

1. **Originating Office.** Suggestions or questions concerning this procedure should be directed to the Financial Accounting Department, Office of the Controller, Finance Division.
2. School financial clerk is responsible for control of all receipt books used for collecting student body funds.

D. IMPLEMENTATION

1. School financial clerk issues receipt book to student or staff member; establishes a record of receipt books issued, showing name of person to whom issued, date issued, and serial number of first unused receipt.
2. Student or staff member:
 - a. Collects money and issues a signed receipt showing payer's name, purpose for which collection was made, and amount of money collected.
 - b. Leaves duplicate copy of issued receipts in the receipt book; leaves both copies of voided receipts in book.
 - c. Gives money collected and receipt book to financial clerk at end of collection.
3. School Financial Clerk:
 - a. Verifies cash against receipts written; prepares student body receipt covering total amount turned in; lists name of person, beginning and ending numbers of receipts, and account to be credited.
 - b. Initials last receipt used in the receipt book; enters beginning and ending numbers on the student body receipt used to cover funds received.

E. FORMS AND AUXILIARY REFERENCES

1. Receipt Book, Stock Items 22-R-1658, PS #3524, and 22-R-1660, PS #2644

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F. REPORTS AND RECORDS

G. APPROVED BY



General Counsel, Legal Services
As to form and legality

H. ISSUED BY



Chief of Staff