



# **ADMINISTRATIVE PROCEDURE**

SAN DIEGO UNIFIED SCHOOL DISTRICT

NO: 2236

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

EFFECTIVE: **1-29-62**

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

REVISED: **10-21-2002**

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## **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 prenumbered 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 Accounting Department, Finance Division, Business Operations Branch.
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; establishes a record of receipt books issued, showing name of student to whom issued, date issued, and serial number of first unused receipt.
2. **Student**
  - 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.

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**3. School Financial Clerk**

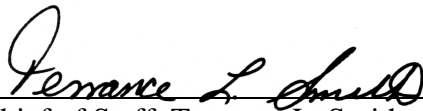
- a. Verifies cash against receipts written; prepares student body receipt covering total amount turned in; lists name of student, beginning and ending numbers of receipts, and account to be credited.
- b. Initials last receipt used in the receipt book; enters beginning and ending numbers on the student body receipt used to cover funds received.

**E. FORMS AND AUXILIARY REFERENCES**

1. Receipt Book, Stock Items 22-R-1658 and 22-R-1660

**F. REPORTS AND RECORDS**

**G. APPROVED BY**



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Chief of Staff, Terrance L. Smith  
For the Superintendent of Public Education