

**OFFICE OF LARRY E. REIDER
KERN COUNTY SUPERINTENDENT OF SCHOOLS**

DATE: August 14, 2003

TO: Site Administrators

FROM: Jeanne Hughes

SUBJECT: Receipt Books/Security

Please follow these guidelines for collecting money from students/parents for such items as lost books, caps and gowns, or other items.

1. A receipt book with corresponding log sheet will be checked out to each site that handles money.
2. The principal will assign one (or two) staff member(s) to be in charge of accurate documentation and safe keeping of the cash/checks received.
3. When money is collected either in the form of cash or a check, a receipt will be issued.
4. The original is given to the customer.
5. The yellow copy is retained in the receipt book.
6. The transaction is documented on the log sheet.
7. Checks and/or cash will be kept in a secure (locked) area.
8. At the end of each month or at \$100 (whichever comes first), the handler should
 - tally the log and match it to the amount received
 - sign and date the log sheet
 - send a copy along with the cash and checks to Anna Rubio for deposit through interoffice mail in a secure envelope
9. Any discrepancies should be reported immediately.
10. Site administrators should periodically review this practice with their assigned staff, reminding them of the need for security and accuracy.

*The
Secretary's
Secretary*

Thank you.