



ADMINISTRATIVE PROCEDURE

SAN DIEGO UNIFIED SCHOOL DISTRICT

NO: 2208

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CATEGORY: **Fiscal Management, Depository of Funds**

EFFECTIVE: 1-29-62

SUBJECT: **Summer School Collections and Deposits**

REVISED: 10-06-05

A. PURPOSE AND SCOPE

1. To outline administrative procedures for collecting and banking funds while summer school is in session.
2. **Related Procedure:**
Collections or refunds for lost or damaged instructional materials 2165

B. LEGAL AND POLICY BASIS

1. **Reference:** Board Policy: D-3800.

C. GENERAL

1. **Originating Office.** Suggestions or questions concerning this procedure should be directed to the Accounting Operations Department, Financial Operations Division, Office of School Site Support.
2. **Collections of monies** are made for deposit to Associated Student Body funds or to district (school) instructional supply accounts while summer school is in session.
3. **School finance office** is closed during summer months.
4. **Regular school secretary or financial clerk** will have the following supplies and equipment on hand and readily *available for use by summer school secretary in June*:

- Student body receipt machine
 - At least 100 student body receipts (Inventory Item 22-S-7790, elementary; 22-S-7795, secondary)
- One pad of district trust fund bank deposit slips
- One pad of "District Daily Remittance Advice" form (Inventory Item 22-D-3500)
- One pad of student body bank deposit slips
- Two rubber stamps for endorsing ASB checks and district trust fund account with bank name, school name, and account number
- Disposable Plastic Deposit Bags
- Receipt book for deposit pickups (Form 296)

D. IMPLEMENTATION**1. Collection of Monies. Summer school secretary:**

- a. **Makes collections daily before school mail pickup.** Writes student body receipt for each collection; makes certain amount is entered in upper portion of receipt marked "District" or lower portion marked "Student Body," whichever is applicable.
- b. **Distributes receipts** as follows:
 - Original to person making payment
 - Duplicate retained in summer school files (in numerical order)
 - Triplicate retained for regular school secretary
- c. **Accounts for all receipts; no serially numbered receipts may be destroyed.** If an error is made when a receipt is written, writes "VOID" on all three copies; staples original and duplicate together for school file; places triplicate with other triplicate copies for regular secretary.

2. District Funds Deposit**a. Secretary**

- (1) Prepares "District Daily Remittance Advice" form in triplicate for each transmittal of funds to bank; sends white and pink copies to district cashier at the Eugene Brucker Education Center *via school mail* (not in money bag); retains green copy for school file.
- (2) Prepares "District Trust Fund Deposit Slip" in triplicate for each transmittal of funds to bank; encloses original and duplicate of form with money in disposable plastic deposit bag for transport to bank. Retains triplicate of form until a verified copy (which becomes the school record) is received from the bank.
- (3) Secures deposit bag until pickup by district driver; enters date and bag number on first open line in receipt book.

- b. **School mail driver** initials on appropriate line when picking up bag. *Driver will not accept the bag unless it is sealed.*

- c. **Bank** certifies duplicate copy of deposit slip; forwards copy to district cashier, who stamps slip, verifies amount received, and returns slip to school for filing.
 - d. **Secretary**
 - (1) Staples verified deposit slip to school's file copy. Retains all receipts in school office for regular secretary/financial clerk to record in school's cash receipt journal in September.
 - (2) Notifies district cashier promptly if verified deposit slip is not received within five days after deposit is sent to bank, or if amount on receipt is not identical with amount shown on school's copy of deposit slip.
3. **Student Body Funds Deposit. Secretary:**
- a. **Runs adding machine tape** on student body receipts issued during that day. *Total must agree with amount of money to be deposited.*
 - b. **Prepares ASB deposit slip** in triplicate; insures that all necessary information is included on deposit slip.
 - (1) Places deposit slip (original and duplicate) and the money in the disposable plastic deposit bag.
 - (2) Retains triplicate of the deposit slip until validated copy is returned.
 - (3) Keeps deposit bag in secure location until pickup by district driver. Enters date and bag number on first open line in receipt book for deposit bags.
 - (4) Upon receipt of validated deposit slip, destroys triplicate and files validated duplicate with pink copies of student body receipts.
4. **Lost or Damaged Textbooks** (Procedure 2165). NO REFUNDS ARE MADE DURING SUMMER SCHOOL.

E. FORMS AND AUXILIARY REFERENCES

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EFFECTIVE: **1-29-62**

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F. REPORTS AND RECORDS

G. APPROVED BY

Kerry B. Flanagan

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