



# ADMINISTRATIVE PROCEDURE

SAN DIEGO UNIFIED SCHOOL DISTRICT

NO: 2237

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

EFFECTIVE: **10-23-06**

SUBJECT: **Cash Collection by Elementary School Teachers for Small Projects**

REVISED: **NEW**

## A. PURPOSE AND SCOPE

1. To outline administrative procedures for collecting cash from students by elementary school teachers for small projects.

### 2. Related Procedures:

Selling Paperback Books .....	2115
Sale of industrial Technology Supplies and Materials to Students .....	2155
Collections or Refunds for Damaged or Lost Instructional Materials .....	2165
Summer School Collections and Deposits .....	2208
Field Trips, Domestic Single-Day .....	4585

## B. LEGAL AND POLICY BASIS

1. **Reference:** Board Policy: D-3800, D-4000, D-4010, H-8650, and H-8800.

## C. GENERAL

1. **Originating Office.** Suggestions or questions concerning this procedure should be directed to the Accounting Operations Department, Financial Operations Division, Office of the Chief Administrative Officer.
2. **Collections of monies** are made for small projects such as field trips and paperback book sales.
3. **School finance office** cannot disburse cash to teachers or vendors. All disbursements must be made by check, which is often not acceptable to vendors.
4. **Regular elementary school secretaries** are not equipped to handle the number of small cash receipts that occur in the classrooms for small projects.

## D. IMPLEMENTATION

1. **Collection of Monies from Students:** Elementary School Teacher
  - a. **Collect money for small projects.** Elementary school teachers may collect cash and/or checks, not to exceed twenty dollars (\$20) per student at any one time, with prior approval from the principal. Such approval shall include proper disposition of checks collected.
  - b. **Record the collection.** The elementary school teacher will note the student's name, amount collected, and purpose for the funds collected on a document that can be easily produced for audit purposes. An example of an acceptable

document might be a photocopy of a teacher's roster annotated to reflect the amount and date each student paid. A separate document should be produced for each project. For example, if a teacher collects \$10 from a student that is for two separate field trips, two documents will be produced, one showing \$5 for the first field trip and another document showing \$5 for the second field trip.

**c. Storage of funds (two options are available):**

- i. **Teacher maintains custody of funds.** Teacher may store funds at the school site or at another location. When the teacher maintains custody of the funds on the school site, the funds will be kept in a locked desk, cabinet or safe. The teacher will give a copy of the documentation created in D.1.b to the principal or principal's designee along with the location of the funds. The principal or principal's designee keeps the document on file for future audits; *or*
- ii. **Teacher turns funds over to principal or principal's designee for custody:** The funds will be given to the principal or principal's designee for deposit in the school's central safe along with copies of the documents created in D.1.b. For schools not having a central safe, the principal will determine where the funds will be stored.

**Items D.2, D.3 and D.4 apply only to funds that have been turned over to the principal or principal's designee for custody.**

**2. Receiving Collections from Teacher:** Principal or Principal's designee

- a. Prior to accepting cash or checks from a teacher, the principal or principal's designee will confirm the amount of cash to be received with the document containing the student's name, amount collected and purpose for the funds. A separate document will be received for each project.
- b. Teachers submitting funds into the custody of the principal or the principal's designee will be issued a separate receipt for each document. The principal shall sign and return a copy of the document created in D.1.b as proof of receipt of monies.
- c. Funds, along with the supporting document, will be placed in a sealed envelope with the teacher's name and a description of the project noted on the outside. The document supporting the contents of the envelope, with student's name, amount collected and purpose for the funds, will be signed by the principal or principal's designee with the original placed in the envelope and a copy given to the teacher.

3. **Requesting Funds from Principal or Principal's designee:** Elementary School Teacher

Principal or principal's designee takes the document for the project from the envelope. The teacher counts the enclosed funds and signs the document as evidence of receipt. A copy of the signed document will be given to the teacher and the original will be filed by the principal or principal's designee.

4. **Excess Funds remaining at year end:** Elementary School Teacher

Every attempt should be made to refund unused funds to the students that were not able to participate in a project. Funds remaining after due diligence has been exercised in returning funds to the appropriate students shall be deposited in the school's ASB account.

5. **Filing Signed Document:** Principal or Principal's designee

- a. Files signed document as evidence of funds distributed to the teacher.
- b. Makes document available for audit purposes upon request.
- c. Retains document for four years from date of creation.

**E. FORMS AND AUXILIARY REFERENCES**

**F. REPORTS AND RECORDS**

**G. APPROVED BY**



Chief of Staff

For the Superintendent of Schools