



ADMINISTRATIVE PROCEDURE

SAN DIEGO UNIFIED SCHOOL DISTRICT

NO: 2165

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CATEGORY: **Fiscal Management, Revenues**

EFFECTIVE: **1-29-62**

SUBJECT: **Collections or Refunds for Damaged or Lost Instructional Materials**

REVISED: **12-15-05**

A. PURPOSE AND SCOPE

1. To outline administrative and financial procedures for assessing and collecting indebtedness for damaged, lost, or misplaced library books, textbooks, calculators, other instructional materials, and uniforms; and handling refunds for misplaced textbooks or other instructional materials (state and district) and library books.
2. **Related Procedure:**

Collections for district property and payment of rewards	5026
Property damage or loss	5025
Vandalism	5006

B. LEGAL AND POLICY BASIS

1. **Reference:** Board policy: D-3800, H-8800; California Code of Regulations, Title 5, Section 9502; Education Code Sections 19910, 19911, 48904, and 48904.3.
2. The district is required by law to collect money in payment for *willful* or *negligent* damage or loss of textbooks and instructional materials (California Code of Regulations, Title 5, Section 9502). Collections made for lost and damaged textbooks may be credited to school budget accounts by following the procedure in D.1.b.(4).
3. The parent/guardian of a student is liable for any school district property loaned to the student and not returned upon demand of the district employee authorized to make such demand (Education Code Sections 19911 and 48904).

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. **Access to Textbooks or Instructional Materials/Library Books**
 - a. At no time may sites deny the reissuance of textbooks, instructional materials, or library books to students.

- b. Replacement of library books and textbooks/instructional materials is the responsibility of the principal.

3. **Willful Loss or Damage of Instructional Materials**

- a. The principal must first determine whether a student has willfully damaged or failed to return a textbook. If the loss or damage occurred due to circumstances beyond the student's control, the principal should not hold the student or parent/guardian liable for replacing the property and no debt should be entered.
- b. If the student's actions are considered "willful," arrangements for restitution should be made, including:
 - (1) Establishing a repayment plan with the student and/or parent/guardian.
 - (2) Establishing a voluntary work program in lieu of monetary payment.
- c. The principal may withhold grades, diploma, or transcripts if:
 - (1) The student's actions were willful.
 - (2) Repayment is not made and the student/parent/guardian refuse to agree to and complete a voluntary work program.
 - (3) The principal notifies the parent/guardian in writing of the misconduct and intention to withhold grades, diploma, or transcripts.
- d. The grades, diploma, or transcripts may be withheld until the amounts owed are repaid or work in lieu of payment is completed.
- e. If pupil transfers to another school district or to a private school, requested records shall not be withheld from the other district or private school. When transferring records, a notice to the receiving school district or private school should be included that indicates that grades, diploma or transcripts have been withheld from the student/family due to unpaid debt(s). The sending school district must request that the receiving school district shall likewise withhold the grades, diploma, or transcripts until it receives notice from the sending district that the decision has been rescinded. It is the obligation of the sending school district to notify the receiving school district if the debt has been satisfied.

4. Regulations on Charges

- a. Students shall be charged for lost and damaged textbooks, library books, and instructional materials at the following rates:

Missing date slip or book pocket or plate mutilation	\$.50
Chewing by dog or similar mutilation	\$5.00, up to cost of item
Writing and drawing on end sheets or fly leaves	\$.50 per page, up to cost of item
Torn back	Rebinding charge
Bar code damaged or removed	\$2.00
Writing and drawing throughout book	\$1.00 per page, up to cost of item
Damage necessitating binding	Rebinding charge
Deliberate mutilation	Cost of replacement *
Extensive damage rendering book useless (e.g., water-soaked, ink stains)	Cost of replacement *
Misplaced books	Cost of replacement *

* Elementary schools may obtain charges for book replacements from the Instructional Media Center resource librarian.

- b. A book is considered “misplaced” until one year after the date the book was reported missing; during this time, the cost of the book is collected and held in trust. At the expiration of one year, the book is considered “lost” and the deposit is forfeited.

5. Refunds for Misplaced Books

- a. A book must be returned in acceptable condition within one year from the date it is reported misplaced.

- b. Refunds from trust accounts for misplaced books must be authorized by the principal or designee (e.g., library media teacher).

D. IMPLEMENTATION

1. Collection

- a. **Secretary, teacher, or library media teacher** completes “Library Book Charge Card” (E.1.) and forwards it to financial clerk or school secretary.
- b. **Financial clerk or school secretary**
 - (1) Receives deposit for missing book; issues receipt to student, entering copy number of book to ensure positive identification.

Note: A “Student Body and District Funds Receipt” (E.2.) or “subsidiary” receipt may be used.
 - (2) Cautions student to retain receipt. If book is found, receipt may be necessary to process a refund and may be used by student for release from “hold” lists.
 - (3) Deposits funds in ASB trust fund account for misplaced books.
 - (4) Issues, periodically, an ASB check payable to San Diego Unified School District.
 - (a) Sends check to district cashier with white and pink copies of “District Daily Remittance Advice” form (E.3.), retaining green copy of form at school; *adds notation requesting funds be appropriated to account indicated.*
 - (b) A delay of several weeks may occur between submission of advice form and appearance of appropriation increase on a budget sheet; schools may encumber funds during this period.
- c. **District cashier**
 - (1) Receipts monies using “San Diego Unified School District—Accounting Operations Department Receipt” for an “Accept, Budget, and Spend” into the general fund or specified account; forwards original copy to the

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Accounting Operations Department, Financial Operations Division, Office of School Site Support; generates “Accept, Budget and Spend Report”; and forwards copy to the Accounting Operations Department.

- (2) Indicates receipt number and date on “District Daily Remittance” form (E.3.).

2. **Refunds for Return of Misplaced Books—Secondary Schools**

Note: Refunds are not made during summer vacations. Elementary schools should contact Accounting Operations Department for procedure to use.

- a. **Secondary school library media teacher** (see library handbook for procedural details)
 - (1) Requests student returning book to bring receipt for payment.
 - (2) *When student brings receipt*, prepares application for refund in triplicate; sends all three copies to financial clerk.
 - (3) When triplicate of application is returned marked “Paid,” attaches it to library charge card and files.
- b. **Financial clerk**, upon receipt of approved application for refund:
 - (1) Accepts application in lieu of a student body requisition as authority for issuing a check. Student signs application for refund, which is mailed to student’s home.
 - (2) Prepares check and mails to parent/guardian.
 - (3) Records disbursement as a charge to ASB trust fund account for misplaced books.
 - (4) Returns triplicate of application (marked “Paid”) to library media teacher; files original to support issuance of check; places duplicate in “book refunds paid” file.

3. **Year-End Handling of Funds. School:**

- a. Determines last date for submitting book purchase requests for current budget year in accordance with established districtwide deadlines. (Accounting

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Operations Department notifies schools by a circular issued in May of each year.)

- b. By date determined according to D.3.a., makes conservative estimate of amount of money to be collected for lost and damaged books by close of school in June. May submit book requisitions for that amount.

Note: In effect, this may result in a temporary negative balance in accounts involved. Any balance in account is carried over to next year's budget.

- c. Submits funds to district cashier, Accounting Operations Department, by the last day of school year, except for small amount in ASB checking account to be used for refunds when school reopens in fall (D.1.b.[4]).

E. FORMS AND AUXILIARY REFERENCES

1. Library Book Charge Card, Inventory Item 22-L-3015
2. Student Body and District Funds Receipt, Secondary, Inventory Item 22-S-7795; Elementary, Inventory Item 22-S-7790
3. District Daily Remittance Advice, Inventory Item 22-D-3500
4. Application for Refund of Payment Made for Lost Book, Inventory Item 22-A-6250
5. San Diego Unified School District—Accounting Operations Department Receipt

F. REPORTS AND RECORDS

G. APPROVED BY

Kerry B. Flanagan

Chief of Staff, Kerry Flanagan
For the Superintendent of Schools