



ADMINISTRATIVE PROCEDURE

SAN DIEGO UNIFIED SCHOOL DISTRICT

NO: 2235

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

EFFECTIVE: **1-29-62**

REVISED: **7-12-2002**

SUBJECT: **Standard Student Body Receipts**

A. PURPOSE AND SCOPE

1. To outline administrative procedures to be used in issuing receipts for money to be deposited and to outline regulations applicable to donations.
2. **Related Procedures:**
 - Activities by foundations, booster clubs, and other
nondistrict organizations 9325
 - ASB deposits, authorized bank 2245
 - Student body fund raising 2265

B. LEGAL AND POLICY BASIS

1. **Reference:** Board policy: D-3800, D-4010, 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. **Regulations**
 - a. **Control of fund-raising activities.** At the school, fund-raising activities must be handled by an organization which is directly under the control of school authorities.
 - b. **All financial transactions** made in any school, except as noted below, must pass through the school office. The principal shall control all collections, deposits, and expenditures of monies made by the school, whether in the form of cash or checks. *Exceptions:*
 - (1) School-initiated responses to requests by nondistrict organizations for collections and drives (Procedure 9325).
 - (2) Transactions handled directly for ROTC Brigade Headquarters by ROTC instructors.
 - (3) PTA collections.

- c. **Donations of money**, unless accompanied by a written statement of the use intended, shall be credited to the general fund; such statement shall be kept on active file. The written statement should contain instructions for disposition of residual funds after the purpose has been accomplished or the purpose for which a donation was made no longer exists.
- d. **Donations for a purpose** which may not be accomplished within a period of four years should be formalized through legal documents.
- e. **Receipts**. Schools shall issue receipts in triplicate (on receipt machines) for all money collected, except cafeteria funds which are controlled by the cash register. *Receipts must be written in sequence*. Receipts written after a deposit has been prepared should be dated the following school day.
- f. **All cash receipted** must be deposited in the authorized bank account.

D. IMPLEMENTATION

- 1. **Secretary or financial clerk** issues student body receipt at time money is collected, entering activity or fund involved, purpose of collection, and name of person or organization from whom the money was received. Distributes copies of the receipt as follows:
 - a. **Original**: To person or organization from whom money was received.
 - b. **Duplicate (yellow)**: Retained in school office for posting to ASB books and for file in numerical sequence for audit review.
 - c. **All triplicate copies (for each month)**: To the Accounting Department, Finance Division, together with separate adding machine tape documenting total amount received for district and student body respectively.
- 2. **Alteration** of receipt by erasure or any other means is *never* permissible.
 - a. **Correction of an error** detected *before* posting and before transmittal of bank deposit:
 - (1) Mark all copies of receipt "Void."
 - (2) Issue a new receipt.

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(3) File voided copies with duplicate copies in numerical sequence.

b. **Correction of bank deposit overages or shortages** discovered *after* transmittal of bank deposit:

(1) Write adjusting journal voucher for amount of difference.

(2) Post journal voucher in appropriate records.

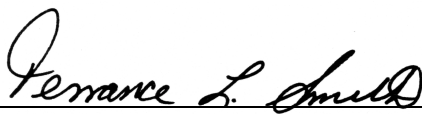
Note: *Do not* use a receipt to record a cash variation.

E. FORMS AND AUXILIARY REFERENCES

1. Student Body and District Funds Receipt, Elementary ("Egry" Receipt), Stock Item 22-S-7790
2. Student Body and District Funds Receipt, Secondary ("Egry" Receipt), Stock Item 22-S-7795
3. Student Body Account Journal Voucher, Stock Item 22-S-7775

F. REPORTS AND RECORDS

G. APPROVED BY



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