

**San Diego City Schools
San Diego Education Association**

Cash Handling
Procedures
Staff Inservice
Fall, 2006



Importance

- Fiduciary responsibility for handling any monetary resource
- Proper accounting for any funds entrusted from students
- Reduction of liability to district and individual staff members




Importance

- Communicates trust to parents, students and the community
- Reduces the likelihood of loss to the district, school, employees and student
- Proper handling keeps auditors happy



Elementary/K-8 and Middle Sites

Procedure 2115--- Paperback Book Sales

- School sponsored groups or ASB
- Teacher/Parent groups  on a non-profit basis
- Sales are on a consignment basis with tax paid by vendor or consignor
- Book sale proceeds are handled through the school office



K-8, Middle, High Schools

- 2155 –Industrial Technology Materials
 - Students may be charged if:
 - They elect to use more expensive materials
 - They elect to take the project home
 - They elect to complete an “advanced” project
 - All funds from these decisions are handled at the site’s Financial Office
 - Student presents a bill for materials and payment
 - Student “pre-pays” for projects
 - Students may not be charged for:
 - Day-to-day shop materials
 - Materials required for “mandatory” projects



Elementary and Secondary Schools

2165 – Lost textbooks and materials

- No materials may be denied due to lost books
- Funds collected need to be accounted for by the school office or Financial Office
- Administrative or office clerical staff should collect funds and do the accounting for them



Elementary and Secondary Schools

- 2170– Library Fines
 - Library fines are optional at site discretion
 - Collection by Librarian or designee
 - Considered “district” income unless site authorizes other disposition
 - Funds are to be accounted for through the site office



Elementary and Secondary Schools

- 2208 – Summer School Collections
 - Collections are made by Summer School Secretary
 - All funds are receipted and deposited into district or ASB accounts
 - No refunds of any type are paid in the summer



Elementary and Secondary Schools

- 2235 – Fund Raising Activities
 - Definition of fundraising
 - Eligibility for fundraising
 - General Guidelines for fundraising



Elementary and Secondary Schools

- 2235 – Fund Raising Activities
 - Purpose of fundraising

“Projects for raising student body funds shall contribute to the educational experience of students” and are limited to non-curricular activities beyond those provided by the district.



Elementary and Secondary Schools

- 2235 – Fund Raising Activities
 - Require prior approval of the principal
 - Must be conducted by students
 - Funds must be deposited on a daily basis with office or Financial Secretary
 - Must have a specific purpose and plan
 - Records of collections should be maintained by the sponsoring advisor or teacher



Elementary and Secondary Schools

- 2265– Specifics to student fundraising
 - Organizations under control of principal
 - Advance approval of all fund raising activities
 - Door-to-door solicitation is prohibited
 - Lotteries and raffles are prohibited
 - Consideration of instructional time, support staff and district materials should be considered



Elementary and Secondary Schools

- 2265– Specifics to student fundraising
 - All monies collected must go through office
 - Funds should be deposited on a daily basis
 - All expenditures must go through office
 - Must reflect in ASB minutes for all expenditures
 - All ASB expenses must be paid via ASB check



Elementary Specific

- New Procedure Elementary Teachers
 - Necessity for Change
 - Flexibility for small project funds
 - Simplified record keeping for small projects
 - Ability to disburse funds without a “check”
 - Ability to access funds without administrator



Elementary Specific

- New Procedure
 - Specific provisions
 - Requires approval and collaboration of principal
 - Collect cash/checks not in excess of \$20/student
 - Simplified record keeping
 - Decision as to who holds the deposits
 - Teacher
 - Site Principal
 - Expend in accordance with SDCS guidelines



Secondary Specific

- Procedure 2265 c.9 (NEW)
 - After School/Hours fundraising events
 - Approval is required by the principal
 - Sponsor and principal/designee develop plan
 - Use reverse side of current Activity Request form at sites
 - Activity Description—Date, Time , Beneficiaries
 - Sponsor and other adult that will verify fund collection
 - Timing of collections, counts, and deposits
 - Location of storage of funds while office is closed to the sponsor
 - Signatures of principal/designee and sponsor



Questions and Answers

