



# ADMINISTRATIVE PROCEDURE

CATEGORY: Fiscal Management, Revenues

SUBJECT: Collections or Refunds for Damaged or Lost Instructional Materials

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## A. PURPOSE AND SCOPE

1. To outline administrative and financial procedures for assessing and collecting indebtedness and handling refunds for damaged, lost, or missing instructional materials (state and district)
2. **Related Procedures:**

Vandalism .....	5006
Property Damage or Loss .....	5025
Collections for District Property and Payment of Rewards .....	5026

## B. LEGAL AND POLICY BASIS

1. **Reference:** Board Policies D-3800, H-8800; California Education Code sections 19910, 19911, 48904, and 48904.3.
2. The district is authorized by law to collect money in payment for *willful* damage or *willful* failure to return instructional materials after demand for return has been made. Collections made for instructional materials may be credited to school budget accounts per Section D.1.
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 a demand (Education Code sections 19910, 19911, and 48904).

## C. GENERAL

1. **Originating Office.** Suggestions or questions concerning this procedure should be directed to the Office of the Controller, Finance Division.
2. **Definition.**
  - a. **Instructional materials:** All materials designed for use by students and their teachers as a learning resource and which help students to acquire facts, skills, or opinions or to develop cognitive processes. Instructional materials may be print or non-print and may include textbooks, educational materials, and tests. Examples are books (text and reference), flash drives, audiovisual materials (videotapes, videodiscs, CDs and DVDs), computer equipment/software, digital instructional materials, periodicals (newspapers and magazines), and other printed materials (charts and posters).
3. **Access to Instructional Materials/Library Books.**
  - a. At no time may sites deny the reissuance of instructional materials to students.
  - b. Replacement of instructional materials is the responsibility of the principal.
4. **Willful Failure to Return or Willful Damage of Instructional Materials.**
  - a. The principal must first determine whether a student has *willfully* damaged or *willfully* failed to return instructional materials. If the loss or damage occurred due to

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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*, the principal or designee should make arrangements for restitution including:
  - (1) Establishing a repayment plan with the student and/or parent/guardian with an agreed-upon deadline by which full repayment is to be made.
  - (2) Establishing a voluntary work program in lieu of monetary payment with an agreed-upon deadline by which all work will have been completed.

**5. Withholding of Grades, Diploma, or Transcripts.**

- a. The principal may withhold grades, diploma, or transcripts from delivery to the student or parent/guardian if:
  - (1) The damage or loss is due to the student's *willful* misconduct.
  - (2) Repayment is not made and the student/parent/guardian refuses to agree to a complete repayment or voluntary work program.
  - (3) Before taking action to withhold grades, diploma, or transcript, the principal notifies the parent/guardian in writing of the student's alleged misconduct and the school's intention to withhold grades, diploma, or transcripts.
- b. The grades, diploma, or transcripts may be withheld from the student/parent/guardian until the amounts owed are repaid or work in lieu of payment is completed.
- c. If the student 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 to the other school district or private school, the form "Notice to Withhold Grades, Diploma or Transcripts" should be included to indicate that grades, diploma or transcripts have been withheld from the student/parent/guardian due to unpaid debt(s). San Diego Unified School District may request that the receiving school district shall likewise withhold grades, diploma, or transcripts until it receives notice that the debt has been paid.

**6. Regulations on Charges.**

- a. Students/parents/guardians shall be charged the cost of replacement or cost to repair instructional materials.
- b. Replacement cost figures for instructional materials may be obtained from the library staff, instructional materials supervisor or Integrated Technology Support Services (ITSS) (see Lost, Stolen, or Damaged Netbook form, Attachment 1).

**7. Refunds for Return of Missing Instructional Materials.**

- a. Instructional materials are considered missing until one year after the date that the item was reported missing; during this time, the cost of the item is collected and held in trust. At the expiration of one year, the item is considered lost and the deposit is forfeited.
- b. Instructional materials may be returned in acceptable condition within one year from the date they are reported missing.
- c. Refunds from ASB Lost and Paid Books trust accounts for missing returned instructional materials must be authorized by the principal or designee (e.g., library media teacher or other library staff).
- d. Refunds owed for returned instructional materials belonging to another SDUSD site that the student has attended should be made by that other site.

#### **D. IMPLEMENTATION**

##### **1. Collection.**

- a. Secretary, teacher, teacher librarian, or other library staff generates a report from the SDUSD library system.
  - (1) Forwards the report to the financial clerk or school secretary.
  - (2) Provides a copy of the report to the student with instructions to present it to the financial clerk or the school secretary along with payment.
  - (3) If the student has transferred from another SDUSD site and is paying for the missing/damaged instructional materials owed to the other site, student/parent/guardian is to make the check payable to the other site. If payment is in cash, current site arranges for the payment to be deposited in the other site's budget.
  - (4) When presented evidence of payment, item's status is changed to lost and paid.
- b. Financial clerk or school secretary:
  - (1) Receives deposit for missing instructional materials and issues receipt to student.
    - (a) Instructs student to present receipt and printout to the library media staff for payment to be entered into the circulation system.
    - (b) Cautions student to retain receipt. If instructional material is found, receipt may be necessary to process a refund and may be used by student for release from "hold" lists.

Note: A "Student Body and District Funds Receipt" or "subsidiary" receipt may be used.
  - (2) Deposits funds in the appropriate ASB trust fund account for missing instructional materials as listed below:

- (a) Centrally purchased adopted instructional materials.
      - (b) Site purchased instructional materials.
      - (c) ITSS instructional materials.
    - (3) Periodically issues check from ASB trust account payable to either San Diego Unified School District or the other school site, whichever is applicable.
      - (a) Sends check to the district cashier with either a memo or the white and pink copies of "District Daily Remittance Advice" form, retaining green copy of form at school; adds notation requesting funds be appropriated to account(s) indicated, or to the other school site with a memo indicating reason for payment.
      - (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 the PeopleSoft Accounts Receivable module for an "Accept, Budget, and Spend" into the general fund or specified account.
    - (2) Indicates receipt number and date on "District Daily Remittance Advice" form.
2. **Refunds for Return of Missing Instructional Materials.** Note: Refunds are only made during the school year and are not made during summer vacations or intersessions.
- a. Secondary school library staff (follow library automation procedures):
    - (1) Generates a credit report listing all refunds owed for lost and paid instructional materials returned in acceptable condition.
    - (2) Retains the original credit report and forwards a copy of the report to financial clerk or school secretary.
    - (3) After forwarding report, deletes all credits.
  - b. Financial clerk or school secretary, upon receipt of approved credit report:
    - (1) Prepares check(s) and mails to parent/guardian.
    - (2) Records disbursement as a charge to ASB lost and paid books trust fund account for missing instructional materials.
    - (3) Files credit report to support issuance of check and places the duplicate report in the instructional materials paid file.
3. **Year-End Handling of Funds – School:**

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EFFECTIVE: **1-29-62**

REVISED: **12-6-13**

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- a. Determines last date for submitting instructional materials purchase requests for current budget year in accordance with established districtwide guidelines (Office of the Controller, Finance Division notifies schools by a circular issued in March 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 instructional materials by close of school in June. May submit instructional materials requisitions for that amount.
  - c. Submits funds to district cashier, Office of the Controller, Finance Division by the last day of the school year, except for small amount in ASB checking account to be used for refunds when school reopens in the fall (D.1.b[3]).

**E. FORMS AND AUXILIARY REFERENCES**

1. Student Body and District Funds Receipt, Secondary, PS #3016; Elementary, PS #3011
2. District Daily Remittance Advice (See Administrative Procedure 2205, Attachment 1)
3. Lost, Stolen, or Damaged Student Netbook Form, Attachment 1
4. Notice to Withhold Grades, Diploma or Transcripts form

**F. REPORTS AND RECORDS**

**G. APPROVED BY**



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General Counsel, Legal Services  
As to form and legality

**H. ISSUED BY**



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Chief of Staff