

**SAN DIEGO UNIFIED SCHOOL DISTRICT
SCHOOL CASH JOURNAL ENTRIES VS. TRANSFERS VS. DEBIT/CREDIT MEMOS**

Item #	Example	Journal Entry (JE)	Transfer	Debit Memo	Credit Memo
1	Funds deposited to incorrect category	Correct with a REVENUE JE for transactions			
2	Check written to incorrect category	Correct with an EXPENSE JE for transactions			
3	Will Senior Class funds to other classes		Record a transfer entry (within one bank account to different categories)		
4	Closing inactive accounts		Same as Above, Offset to Account (3999 Secondary), (3000 Elementary)		
5	Journal Entry recorded incorrectly	Record JE in reverse order using same JE type i.e. revenue or expense transactions			
6	Recording ASB PCard expenses and ASB PCard Payable	1st record EXPENSE JE for transactions. The offsetting credit to ASB PCard Payable Account 2002		2 nd - when reconciling checking account, select Add Record Debit Memo, and category is ASB PCard Payable	

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Item #	Example	Journal Entry (JE)	Transfer	Debit Memo	Credit Memo
7	Bank Credit Adjustments <ul style="list-style-type: none"> • Cash Over • Bank interest Income • Automatic Donations • eScrip 				Go to the reconciliation menu, select Add Record, Transaction Type = CreditMemo for Deposit Adjustment.
8	Bank Debit Adjustments <ul style="list-style-type: none"> • Record NSF Check • Cash Short • Bank Fee • Student Refund-Online Refund 			Go to the reconciliation menu, select Add Record, Transaction Type = DebitMemo	
9	Clearing Account 1001 (May transfer to applicable accounts, i.e. ASB Admin. and/or club(s).		Record a transfer entry (within one bank account to different categories)		
10	Year- End Transfer to/from ASB 3000 Accounts to/from ASB General If category balance = positive, then category number will be the FROM category If category balance = negative, then ASB General (3000) will be the FROM category		Record a transfer entry (within one bank account to different categories)		