



# ADMINISTRATIVE PROCEDURE

SAN DIEGO UNIFIED SCHOOL DISTRICT

NO: 2247

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

EFFECTIVE: **1-29-62**

REVISED: **10-04-2002**

SUBJECT: **Student Body Checks**

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## A. PURPOSE AND SCOPE

1. To outline administrative procedures for writing and handling student body checks in schools.
2. **Related Procedures:**  
ASB deposits, authorized bank ..... 2245  
Student body bank reconciliation ..... 2250

## B. LEGAL AND POLICY BASIS

1. **Reference:** Board policy D-3800, D-4010.
2. The Board of Education shall periodically designate a bank to be used for all student body accounts.

## C. GENERAL

1. **Originating Office.** Suggestions or questions concerning this procedure should be directed to the Accounting Department, Finance Division, Business Operations Branch.
2. **Secretary or financial clerk** is assigned to handle student body funds, under direction of the principal and with assistance from the Accounting Department, Finance Division.
3. **Payment of all bills** shall be by prenumbered check; cash collected by the student body shall not be used for payments of any kind. *All checks shall be drawn to a named payee (never to "Cash").*

## D. IMPLEMENTATION

1. **School establishes** student body checking account by making a deposit to bank designated by the Board of Education. (See Procedure 2245 for completion of signature cards and deposit of funds.)

**2. Preparing Checks**

- a. All checks should be typewritten; in secondary schools, a copy is prepared on duplicate check forms (provided by the bank).
- b. Signatures of both principal and secretary/financial clerk are required on each check prepared.
  - (1) In an *emergency*, an instructional leader is authorized to sign student body checks in lieu of principal *or* secretary/financial clerk, *but not both*. (**Note:** Instructional leader authorized to sign student body check must have a signature card on file with the bank [Procedure 2245]. Contact the Accounting Department for signature card.)
    - (a) One signature from the school must be affixed to a check before sending it to the Institute for Learning for second signature.
    - (b) If a check is to be forwarded to payee, a stamped envelope and instructions must be enclosed.
- c. In secondary schools, a duplicate of the check is fastened to requisition, purchase order, and/or invoice, and becomes immediate record for posting to Cash in Bank Register.

**3. Voiding Checks.** Errors made in writing of a check shall cause that check to be marked "Void." Secretary/financial clerk:

- a. Destroys signature spaces; files voided check with all canceled checks.
- b. Records check as voided in Student Body Record Sheet (elementary) or Cash in Bank Register (secondary).

**4. Checks Outstanding (Not Cashed) for Six Months or More**

- a. When a student body check is outstanding for a period of six months and has not been cashed by the bank, refer to duplicate check or invoice to ascertain name and address of payee; contact payee by letter or telephone.

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- b. If results are not secured, initiate "stop payment order."
  - (1) Call authorized bank representative with the following information: account number, account title, date, amount of check, check number, signatures, payee of check, reason for stoppage.
  - (2) If needed, a replacement check may be issued five days after payment is stopped.
- c. Secretary/financial clerk makes reversing entries via journal voucher.

**E. FORMS AND AUXILIARY REFERENCES**

- 1. Checkbook, with name of school and account number printed on each check
- 2. Student Body Record Sheet, Elementary; Stock Item 22-S-7953

**F. REPORTS AND RECORDS**

**G. APPROVED BY**



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