



Accounts Receivable Invoicing Procedure (A/R-P002)

The online version of this procedure is official. Therefore, all printed versions of this document are unofficial copies.

1.0 SCOPE:

- 1.1 This procedure describes the process in which the accounts payable department processes billings to other entities at the Washoe County School District.

2.0 RESPONSIBILITY:

- 2.1 Chief Financial Officer

3.0 APPROVAL AUTHORITY:

- 3.1 Chief Accountant

(Approval signature on file)

Signature

Date

4.0 DEFINITIONS:

- 4.1 Invoice – Billing document requesting payment for materials purchased or services rendered.
- 4.2 SA – Senior Accountant
- 4.3 CFO – Chief Financial Officer
- 4.4 AC – Account Clerk
- 4.5 WCSD – Washoe County School District

5.0 PROCEDURE:

- 5.1 Out of State Tuition Billing (annually)
 - 5.1.1 SA calculates the District per pupil costs for the preceding school year upon completion of the annual external audit.
 - 5.1.2 SA obtains out of state enrollment information from the Public Policy, Accountability & Assessment Office for the preceding school year.
 - 5.1.3 SA obtains any special billing information for the out of state pupils from the Student Support Services Office for the preceding school year.
 - 5.1.4 SA prepares invoices.
 - 5.1.5 CFO reviews and signs invoices.
 - 5.1.6 SA makes copies for the appropriate files and mails original invoice.
- 5.2 Salary & Fringe Benefit Reimbursement Billing (monthly)
 - 5.2.1 SA runs payroll prelists for salary & fringe benefit reimbursement for the preceding month.
 - 5.2.2 AC prepares invoices.



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5.2.3 SA reviews invoices.

5.2.4 AC makes copies for the appropriate files and mails original invoice.

5.3 Substitute Teacher Billing (as notified)

5.3.1 AC receives notification from the Human Resources Department indicating approved leave for Employee Association business as provided for in WCSD Administrative Regulation 4150.

5.3.2 AC calculates amount due based on the established daily rate for substitute teachers.

5.3.3 AC prepares invoice per instructions contained in the notification.

5.3.4 AC makes copies for the appropriate files and mails original invoice.

5.4 Payments received are processed per Cash Receipts Procedure (A/R-P001).

6.0 ASSOCIATED DOCUMENTS:

6.1 WCSD Admin Regulation 4150 Absences and Leaves

6.2 Cash Receipts Procedure (A/R-P001)

7.0 RECORD RETENTION TABLE:

<u>Identification</u>	<u>Storage</u>	<u>Retention</u>	<u>Disposition</u>	<u>Protection</u>
Accounts Receivable Invoices	Business	5 years	Discard as desired	Locked Area
Billings	Business	Until Completion of Annual Audit	Discard as desired	Locked Area

8.0 REVISION HISTORY:

<u>Date:</u>	<u>Rev.</u>	<u>Description of Revision:</u>
6/15/06	A	Initial Release

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