



ACCOUNTS RECEIVABLE INVOICING PROCEDURE

Responsible Office: Office of Business and Financial Services

PURPOSE

This administrative procedure describes the process in which the accounts payable department processes billings to other entities at the Washoe County School District ("District" or "WCSD").

PROCEDURE

1. Out of District Tuition Billing
 - a. The Assistant Controller calculates the District per pupil costs for the preceding school year upon completion on the annual external audit.
 - i. This amount is calculated from the total expenses in the general fund and the special education fund divided by the official enrollment numbers for the District.
 - ii. This calculation is then mailed out to the outside agencies to show the contractual amount that is being billed per student.
 - b. The out of district enrollment information, separated by outside agency, is obtained from the Office of Accountability for the prior school year.
 - i. This information includes students that were provided Special Education services.
 - c. The Assistant Controller will prepare individual invoices for each outside agency.
 - d. Controller reviews and approves the invoices.
 - e. Copies of the invoices are saved and the original invoices are mailed out.
2. Salary and Fringe Benefit Reimbursement Billing
 - a. The Assistant Controller runs payroll prelists for salary and fringe benefit reimbursement for the prior month.
 - i. These are run for employees where a memorandum of understanding ("MOU") exists with the parent organization of the employee. Examples are NIAA and WEA.
 - b. The Account Clerk will prepare the invoices with a breakout of total salary, retirement and other contributions.
 - c. The prepared invoices are reviewed by the Assistant Controller.
 - d. The Account Clerk makes copies for the appropriate files and mails the original invoices to the appropriate agencies.

3. Substitute Teacher Billing
 - a. Human Resources will send the Account Clerk and Accounts Payable Supervisor notification of approved leave for Employee Association business as provided for in the Administrative Regulation 4150.
 - b. The Account Clerk calculated the amount due based on the established daily rate for substitute teachers.
 - c. The invoices is prepare by the Account Clerk according to the instructions contained in the Human Resources notification.
 - d. The Account Clerk makes copies for the appropriate files and mails the original invoices to the appropriate agency.
4. Payments received are processed per the Cash Receipts Procedure, AR-P001

IMPLEMENTATION GUIDELINES & ASSOCIATED DOCUMENTS

1. This administrative regulation reflects the goals of the District's Strategic Plan.

REVIEW AND REPORTING

1. This administrative procedure shall be reviewed as part District's standardized review and revision process, or as needed by the Office of Business and Financial Services. Additional associated documents may be developed as necessary to implement and support this document.

REVISION HISTORY

Date	Revision	Modification
11/29/2005	A	Adopted as a CSI Procedure
06/17/2020	2.0	Adopted