



Administrative Procedure AR-P003  
**ACCOUNTS RECEIVABLE RETURNED  
CHECKS PROCEDURE**

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**Responsible Office:** Office of Business and Financial Services

**PURPOSE**

This administrative procedure describes the process in which the accounts payable department processes checks returned by the bank unpaid at the Washoe County School District ("District" or "WCSD").

**PROCEDURE**

1. The Account Technician receives unpaid check from the bank.
2. The Account Technician researches the check to determine the department that submitted the check for deposit and the deposit the check was posted on.
3. The Account Technician makes a copy of the deposit transmittal that the unpaid check was submitted with and gives a copy to the Assistant Controller.
4. The Assistant Controller prepares the journal entry to reverse the original posting.
5. The Assistant Controller forwards the returned check information to the department that submitted the check.
  - a. The department is responsible for collection the amount of the check and service charge from the maker.
  - b. Recollected funds are processed per 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