

PROPOSED NEW POLICY



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MANAGEMENT SUPPORT

Accounts Receivable and Collections

Accounts receivables are an asset and source of revenue for the district. Effective oversight of receivables is vital to ensuring the full and timely collection of all amounts owed.

Receivables consist of employee overpayments of wages, employee overpayment of benefits, substitute employee reimbursements, facility rentals, and athletic field rentals.

The superintendent or designee shall ensure that all avenues of collecting the accounts receivable have been exhausted before declaring them delinquent.

The board authorizes the superintendent or designee to write-off such delinquent accounts in accordance with Generally Accepted Accounting Principles (GAAP).

Legal reference: [Chapter 19.16 RCW](#) Collection Agencies