GA BILLING FOR MASTER TEACHER (ACC-W025)

Sacramento City Unified School District

2.0 RESPONSIBILITY:

2.1 Accounting Services Supervisor

3.0 APPROVAL AUTHORITY:

Approved signature on file

3.1 Director of Accounting Services

4.0 DEFINITIONS:

- 4.1 G/A General Accounting
- 4.2 Master Teacher (later defined see Personnel)
- 4.3 UOP University of Phoenix

5.0 WORK INSTRUCTION:

- 5.1 Personnel or G/A receives the Master Teacher Report from National University/UOP. A copy of the report is sent to the department (Personnel or G/A) that did not receive the report. Personnel and Payroll process payments to teachers listed on the report. The budget code with resource 0000 is debited.
- 5.2 G/A prepares a journal entry debiting the budget code with resource 0805 and crediting the budget code with resource 0000 for the amount on the report.
- 5.3 G/A prepares an invoice with supporting documentation and sends to National University/UOP.
- 5.4 Once payment is received from National University/UOP, G/A will record as cash receipt and credit the budget code with resource 0805. A copy of the check is sent to Personnel.

6.0 ASSOCIATED DOCUMENTS:

6.1 Master Teacher Report

7.0 RECORD RETENTION TABLE:

<u>Identification</u>	<u>Storage</u>	Retention	<u>Disposition</u>	<u>Protection</u>
Invoice with supporting documentation (Master Teacher Report, copy of check, Budget Report)	Accounts Receivable file in General Accounting and Warehouse	3 years	Discard as desired	Secured area