ESTABLISHING ACCOUNTS RECEIVABLE (ACC-P002)

Clarksville-Montgomery County School System

1.0 SCOPE:

1.1 This procedure outlines the process of creating invoices and mailing statements within the Finance Department of Clarksville-Montgomery County School System.

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

2.0 RESPONSIBILITY:

2.1 Accounting Section of the Finance Department

3.0 APPROVAL AUTHORITY:

3.1 Chief Financial Officer

4.0 DEFINITIONS:

4.1 None.

5.0 PROCEDURE:

5.1 Amount to be billed is received by the Accounting Section.

    5.1.1 Methods of receiving amounts to be billed include hand delivery, e-mail request, and courier delivery.

5.2 Amount, location, account code, etc. are keyed into computer system.

    5.2.1 A batch is opened for invoice entry.

    5.2.2 Customer number, description and charge code are entered.

    5.2.3 General Ledger account numbers reviewed and changed, if necessary.

    5.2.4 Amounts are entered for each general ledger account number.

5.3 Invoices are printed by accounting personnel.

5.4 Invoices and necessary back up are forwarded to locations/customers. A copy of the invoice and backup are kept on file in the accounting section.

6.0 ASSOCIATED DOCUMENTS:

6.1 Invoices (forms automatically generated from MUNIS)

7.0 RECORD RETENTION TABLE:

Identification	Storage	Retention	Disposition	Protection

Invoices	Current & previous fiscal years kept in Accounting Office, then moved to storage areas	6 years	Recycled	Secured building, vault & storage room

8.0 REVISION HISTORY:

Date:	Rev.	Description of Revision:
2/10/04		Initial Release
4/12/07	A	Update procedure and flowchart to MUNIS
10/31/12	B	Update responsibility, delete reference to spreadsheet in section 5.1.1 and add courier delivery; correct formatting; add section 5.2.4 amounts entered for each general ledger number; update 5.4 copies of invoice and backup kept on file.

9.0 FLOWCHART:

9.1 A flowchart detailing this process can be found below.

* * * E n d   o f   p r o c e d u r e * * *

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┌─────────────────┐
│  Amount to be   │
│ billed is received │
└─────────────────┘
         │
         ▼
┌─────────────────┐
│  Batch opened,  │
│ invoice entered │
└─────────────────┘
         │
         ▼
┌─────────────────┐
│ Invoices printed │
└─────────────────┘
         │
         ▼
┌─────────────────┐
│ Invoices forwarded │
│   to locations/  │
│    customers     │
└─────────────────┘
         │
         ▼
      ( End )
```