

<h1>POLICY MANUAL</h1>	Date Adopted: November 13, 2013
Classification: GENERAL ADMINISTRATION	Date Last Amended:
Subject: Accounts Receivable	Approved By:

Background

This Policy relates to Accounts Receivable for the General Fund. The most common invoices are for Inspection Fees, lease or rental agreements, reimbursements for staff time or the use of District property and facilities and damage to District property.

General

The Accounting Department issues all invoices and follow-up invoices. Individual staff members, who need an invoice prepared, will complete the Invoice Request Form and attach all supporting documentation. The Accounting Department will notify the requesting individual when the invoice is paid.

Collection

The Accounting Department will issue follow up invoices every month, if payment has not been received by the “due date”. The Accounting Department will provide copies of the 30, 60, and 90 day notices to the requesting individual. The Accounting Department will also be responsible for any customer inquiry or collection activities related to the invoice issued. Those activities may include a combination of letters, emails and/or phone calls.

Write-Off/Invoice Cancellation

Once the Accounting Department feels they have exhausted their collection options and the invoice has now become over 90 days past due, the Accounting Department will submit a written request to the General Manager that the invoice be written off, cancelled, or other action as specified below.

With respect to any invoice under \$1,000 the General Manager will determine if any further collection activity is needed including referring the unpaid invoice to a reputable collection agency who agrees to indemnify the District against unethical collection practices, prior to proceeding with the cancellation process.

For amounts over \$1,000, the General Manager will determine the recommendation to the Board of Directors as to any further collection activity including referring the unpaid invoice to a reputable collection agency who agrees to indemnify the District against unethical collection practices, or proceeding with the cancellation process. The Accounting Department will then prepare a memorandum to the Board for approval of the General Manager’s recommendation.