



PROCEDURE

Accounts Receivable Invoicing

FIS-P003

Procedures are continually revised and improved. Users of this procedure should check the QAM website for the most recent version.
<http://www.salkeiz.k12.or.us/content/qam>

1.0 SCOPE:

- 1.1 This procedure outlines the process used by the Fiscal Services Accounts Receivable Clerk to bill external customers for goods and services provided by the District.

2.0 DEFINITIONS:

- 2.1 ARC: Accounts Receivable Clerk
- 2.2 BILL-BACK: A bill-back is the process used by the Fiscal Services ARC to obtain reimbursement from outside agencies for goods and/or services provided by the District. It is also used to obtain payment from Union associations for substitute time needed when an employee representative is required to attend a union activity during working hours.
- 2.3 CUSTOMER: Non-profit organizations that meet qualifications to purchase from the District.
- 2.4 MUNIS: The District's integrated accounting system.
- 2.5 Pick Ticket: A list generated through MUNIS that includes the items ordered and retrieved from Central Stores via a requisition entry.

3.0 PROCEDURE: There are three types of billings.

3.1 Warehouse billing:

- 3.1.1 Customers enter orders through the website or Central Stores staff enter the customer's order in the MUNIS system. These actions automatically generate a pick ticket and create a batch.
- 3.1.2 Simultaneously, MUNIS records the asset total billing and recognizes income from the warehouse sale.
- 3.1.3 The ARC prints the invoices, separates them by vendor and mails a copy to the customer
- 3.1.4 The ARC files a copy of the invoice for reference.

3.2 Substitute Reimbursement Billing:

- 3.2.1 SEA, SKACE, NEA or OEA Union officials send a letter to Human Resources (HR) requesting Association release time for the employee. The letter includes who to bill for the sub or release time.
- 3.2.2 HR then creates and sends a letter authorizing the request to the employee's location and the ARC.
- 3.2.3 The employee takes the time off and either a substitute is provided or release time is noted.
- 3.2.4 The location office manager records the absence into the MUNIS employee pay system.
- 3.2.5 The ARC matches the authorization letter with the substitute employee costs and the billing location is charged for the sub or release expense.
- 3.2.6 The location being charged sends the ARC a copy of pay system printout that shows the substitute or release expenses, account information, and another copy of the authorizing letter.



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3.2.7 The ARC creates an invoice for the charges, mails it to the appropriate Union association and files a copy with backup received from HR.

3.2.8 The ARC also creates invoices to bill other agencies, such as ODE, for substitute charges incurred when teachers are asked to participate in activities or meetings that are held during school hours.

3.3 Billing for Transportation, Printing and Mail Services:

3.3.1 Transportation, Reprographics, and Mail Services calculate the costs for the services provided, which are posted to the general ledger through an automated data import process.

3.3.2 Each department then sends the customer a worksheet to support the charges incurred. Transportation sends a copy of the trip billing to the ARC.

3.3.3 The ARC creates a report that shows the transportation, printing, and/or mail charges for each external customer. The reports are sorted and only statements with current customer charges are retained.

3.3.4 The ARC records the customer account numbers on each statement.

3.3.5 The ARC creates an invoice using the MUNIS billing program and mails it to the customer with a copy of the backup showing itemized information.

3.3.6 A copy of the invoice is attached to the worksheets noted in 3.3.2 and filed.

4.0 RESPONSIBILITY:

4.1 Fiscal Accounting Clerk III

5.0 APPLICABILITY

5.1 Transportation, Central Stores, Reprographics

6.0 MEASUREMENT

6.1 Number of days to bill external customer from the time of the order.

7.0 ASSOCIATED DOCUMENTS:

7.1 Work Instructions (to be developed).

7.2 Union Contracts

8.0 RECORD RETENTION TABLE:

Identification	Storage	Retention	Disposition	Protection
Union Leave Authorization Letters	Hard copy	5 years	Shred	Office locked when closed
Munis Invoices	Hard copy	2 years	Shred	Office locked when closed

