Billing and Accounts Receivable

1.0 Customer Setup

2.0 Billing Process

Symbols

PSFS: Process
Form: Route
US Mail: Mail
eMail: Email
Telephone: Telephone
Off Page Connector: Connector
On Page Connector: Connector
Decision Box: Decision
Potential Improvement Opportunity: Opportunity

Facility Customers

1.01

Only Facility Dept. Maintains Customer Log

2.01

Provide Proper Documents (e.g., Facilities Use Permits, Email Billing Request, Formal Letter and/or Approved Contracts, and Account String, and Principal Account Worksheet) to Accounting for Non-Grant Related Billing

Schools/Dept.

2.01B

Provide Proper Documents (e.g., Grant Contract) to Accounting for Grant Related Billing (e.g., Sample of Grants) Billing/Cost Reimbursement Project Administrator

2.02

Accounting Prepares District Invoice (in Word) (e.g., Facility Usage Permits, on the 1st and the 5th of Each Month); For Food Services, Invoices are Prepared in Excel Fiscal Services

2.02B

Send Two Copies of Invoices to Customers; One Copy of Invoice is Filed in Accounting Dept.; Accounting Supervisor Also Retains One Copy of Invoices for Non-Facility/Non-Food Services Aging; For Food Services, Invoices are email to Office Manager and email Copy to Cafeteria Manager Fiscal Services

2.03

Enter New Invoices in the District Master Log; Accounting Supervisor Also Enter New Invoices in Individual Log; Food Services Invoices are Logged by Sites Master/Individual Logs Fiscal Services

2.03B

For Facility Related Billing, Enter in both the District Master Log and Facilities Aging Receivables Report

2.04

File Copy of Invoices and Support Documents Fiscal Services

3.01

On Page Connector

3.02

Off Page Connector

3.03

Bendable Connector

3.04

Straight Connector

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Hacienda La Puente Unified School District Level 2 Flowchart
Business Services – Budget and Finance
Annie Thuy Tien Bui, Associate Superintendent

Session Date: 12/03/2014
Revision Date: 01/14/2015
3.0 Receivables

3.01 All Invoices are Entered in District Master/Individual Logs
Fiscal Services

3.02 For Year End Accrual, all Unpaid Invoices are Entered into PSFS and BOSS
Fiscal Services

3.03 All Uncollectable Invoices are Written Off at Year End in PSFS and BOSS
Fiscal Services

4.0 Cash/Check Receipts

4.01A Sites and Departments Forward all District-Related (Non-ASB) Money Receive to District Accounting Department in Locked/Sealed Money Bag with District Cash Transmittal Form, Copies of Checks, and Other Documents
Accounts

4.01B Fundraiser Cash Receipts are Delivered in locked Money Bag (with Request for Fundraising Form and Revenue Potential Form) to the District Office
Accounts

4.02 Enter Money Bag Received from Sites and Depts. in the Money Bag Log, in View of Security Camera in the Money Counting Room or in Fiscal Services
Accounting

4.03 Open Locked/Sealed Money Bag in Money Counting Room (Under the Camera and Behind Closed Door); Separate Cash & Checks from Bag and Re-count the Money (for Non-Food Services Only)
Accounting

4.04 Contact Schools/Dept. for Discrepancy
Accounting

4.05A Send Written Receipt (White, NCR Form) in Unlocked Money Bag Back to the Site/Dept.
Accounting

4.05B For Food Services, Send Unlocked Burgundy Money Bag Back to the School Sites
Accounting

4.06 Complete Blue Deposit Slip and Daily Armored Service (Loomis) Will Deliver to B of A for Deposit
Accounting

4.07 SFS R&A Downloads Deposit Permit from Auditor-Controller’s Countywide Accounting and Purchasing System (eCAP) Website and Email TTC Confirmation to HLPUSD
SFS Revenue & Apportionment (SFS R&A)

4.08 Verify and Confirm Deposit in TTC Sweep Account
Fiscal Services

4.09 Prepare Clearing Account Reconciliation and Post Journal Entry in PSFS (for Accounts 9110 and 9910)
Fiscal Services

4.07A Sites and Departments Forward all District-Related (Non-ASB) Money Receive to District Accounting Department in Locked/Sealed Money Bag with District Cash Transmittal Form, Copies of Checks, and Other Documents
Accounts

4.07B Fundraiser Cash Receipts are Delivered in locked Money Bag (with Request for Fundraising Form and Revenue Potential Form) to the District Office
Accounts
4.0 Cash/Check Receipts – Food Services

4.01 Parent Payments via MySchoolBucks.com
- Parents
- MySchoolBucks

4.02 MySchoolBucks.com deposit into County’s sweep account for the District
- Vendor
- NutriKids

4.03 MySchoolBucks.com interfaces and updates student account balance in NutriKids
- Vendor
- Accounting

4.04 District performs monthly reconciliation using RAD Report (LAGL019C) and monthly reports (by sites) from MySchoolBucks.com
- Accounting
- Food Services Director and Accounting Supervisor review the reconciliation; copy of reconciliation also goes to Director of Fiscal Services

4.05 Food Services Director and Accounting Supervisor review the reconciliation; copy of reconciliation also goes to Director of Fiscal Services
- Accounting & Food Services

4B.01 Parent Payments via MySchoolBucks.com
- Parents
- MySchoolBucks

4B.02 MySchoolBucks.com deposit into County’s sweep account for the District
- Vendor
- NutriKids

4B.03 MySchoolBucks.com interfaces and updates student account balance in NutriKids
- Vendor
- Accounting

4B.04 District performs monthly reconciliation using RAD Report (LAGL019C) and monthly reports (by sites) from MySchoolBucks.com
- Accounting
- Food Services Director and Accounting Supervisor review the reconciliation; copy of reconciliation also goes to Director of Fiscal Services

4B.05 Food Services Director and Accounting Supervisor review the reconciliation; copy of reconciliation also goes to Director of Fiscal Services
- Accounting & Food Services

5.0 NSF Checks

5.01 Receive NSF notification, with copies of front and back of the check from B of A
- Accounting
- NSF Check

5.02 Send District Memo with Original NSF Notification from B of A to School Sites and/or Department
- Accounting
- InterDistrict Mail

5.03 Sites and/or Department are responsible for collection and any bank fees
- Accounting

5.02B If the NSF Check is Related to Pre-Payment on NutriKids, Accounting will reverse the amount from student account balance and notify the parents
- Accounting

5.02B When the Parents Replenish the Student Account, NSF Fee will be charged
- Accounting

Symbols:
- PSFS Approva l Point
- Form
- US Mail
- eMail
- Telephone
- Off Page Connector
- On Page Connector
- Decision Box
- Potential Improvement Opportunity
- Straight Connector
- Bendable Connector
6.01 Past Due: Forward One Copy Each to Accounting Supervisor, Assoc. Superintendent of Business Services, Admin. Assistant of Business Services, Director of Fiscal Services, and Director of Facilities Accounting