Accounts Receivable

4.36 Accounts Receivable

The *(responsible position or department)* shall be responsible for processing *(all accounts receivable, or identify individual departments)*.

4.37 Invoice Preparation

The following positions shall be responsible for preparing invoices for revenues due to the township:

**Official Revenue Source**

*Zoning*  Construction code (building, electrical, plumbing, mechanical)

*Clerk/Supervisor* Business licenses

*Treasurer/Clerk*  Cemetery lots and grave openings

*Clerk/Supervisor* Freedom of Information Act requests, miscellaneous income

*Clerk/Supervisor* Intergovernmental contracts

*Clerk/Supervisor* Parks and recreation activities

*Clerk/Supervisor* Utility bills

*Zoning*  Zoning-related activities: special use permits, site plan reviews, rezoning requests, variances

All invoices shall include a remittance advice or invoice to be returned to the township with payment. The remittance advice or invoice shall include the name, amount invoiced, purpose and that payment is to be made to the township and mailed to the township treasurer.

4.38 Posting and Distribution of Accounts Receivable

A copy of all invoices or bills for money owed the township shall be given daily to the *(treasurer, authorized person)* and *(clerk, authorized person)*.

The *(treasurer, authorized person)* will use the invoice copy as verification when payment is received.

The *(clerk, authorized person)* will use the invoice copy to record the receivables in the general ledger. Invoices are to be reconciled to the general ledger control on a *(monthly/quarterly)* basis.

4.39 Accounting for Accounts Receivable

For all payments received, the *Treasurer* shall credit the receivable. A *(quarterly, monthly)* listing of all amounts invoiced but not yet received shall be prepared and reconciled to the general ledger.

4.40 Credit Card, Debit Card and Other Electronic Payments

The Township will only accept payments made by cash or check. Credit cards and ETF payments are not accepted.