

The Right Door for Hope, Recovery and Wellness

Chapter Title	Chapter #		Subject #
Fiscal Resources	F		222.1
Subject Title	Adopted	Last Revised	Reviewed
Accounts Receivable	12/15/99	4/07/17	3/15/05; 4/20/10; 2/24/14; 10/14/14; 4/7/17; 11/29/18; 12/16/19; 12/16/20; 12/20/21; 12/21/22; 12/15/23; 12/13/24

PROCEDURE

Application

This procedure shall apply to The Right Door for Hope, Recovery and Wellness.

1. Intent

Account receivable records are accurate, complete, and maintained in a manner to indicate length of time the debt has been outstanding.

2. Posting Receivables

- 2.1. Posting of insurance billing to the accounts receivable subsidiary ledger should be independent of cash functions.
- 2.2. The general ledger accounts shall be posted by individuals independent of the accounts receivable and cash receipts functions.
- 2.3. Monthly statements shall be produced and mailed to consumers to allow for timely identification of errors in addition to prompting collections.
- 2.4. Payments, partial payments, credits, and other authorized adjustments to accounts receivable shall be posted against the corresponding billing in order to maintain the accurate aging of the accounts receivable subsidiary ledger.
- 2.5. The accounts receivable subsidiary ledger shall be reconciled to the general ledger control account monthly. All differences shall be investigated and resolved. The reconciliation should be reviewed by the Accountant or Chief Financial Officer.

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2.6. A review of credit balances shall be performed monthly by reviewing the accounts receivable subsidiary ledgers or the accounts receivable aging.

2.7. The writing off of an account balance must be authorized by the Chief Financial Officer.

Kerry L Possehn, Chief Executive Officer	Date		