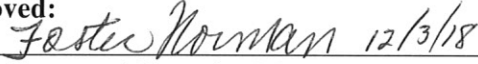




COBB COUNTY COMMUNITY SERVICES BOARD
DOUGLAS COUNTY COMMUNITY SERVICES BOARD

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Policy # 2008	Chart of Accounts	
Origination Date: May 1997		
Revision Date: March 2004; June 22, 2007; June 11, 2008; July 10, 2009; July 21, 2013, November 30, 2018		
Reviewed Date: March 2005; March 15, 2006; July 29, 2010; September 24, 2012; October 7, 2014, October 17, 2016		
Approved:  Foster Norman, Executive Director		

POLICY:

It is the policy of Board to maintain a chart of accounts for the purpose of tracking the fiscal activity of the agencies.

Procedure # 2008	Chart of Accounts	Financial
Origination Date: May 1997		
Revision Date: March 2004; June 22, 2007; June 11, 2008; July 10, 2009; July 21, 2013, November 30, 2018		
Reviewed Date: March 2005; March 15, 2006; July 29, 2010; September 24, 2012; October 7, 2014, October 17, 2016		
Related Policies:		
Approved: <i>Foster Norman 12/5/18</i>		
Foster Norman, Executive Director		

PROCEDURE:

1. Accounting Staff under the direction of the Assistant Finance Director, maintain a chart of accounts for each CSB/entity.
2. The chart of accounts designates account numbers for asset, liability, fund balance, revenue and expense accounts.
 - a. Revenue and expense accounts include accounts that correspond to the revenue and expense categories in the state chart of accounts, as listed in the Department of Behavioral Health and Developmental Disabilities (DBHDD) Provider Manual.
 - b. The chart of accounts includes sub-accounts for designated program areas and program sites.
3. The chart of accounts is updated, as needed by the accountant or Assistant Finance Director.
 - a. Revenue and expense accounts are added when:
 - 1) The state allocates funds for a new program service or under a new program number.
 - 2) The CSB is awarded a new grant.
 - 3) The CSB establishes a new program site.
 - b. Accounts for assets, liabilities and fund balance are added at the discretion of the Assistant Finance Director or the CFO.
4. The chart of accounts is maintained on the computer in the accounting system.