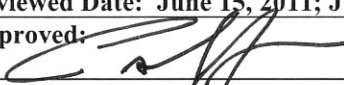
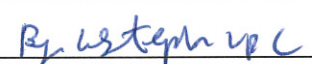




**COBB COUNTY COMMUNITY SERVICES BOARD
DOUGLAS COUNTY COMMUNITY SERVICES BOARD**

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Policy # 2011	Checking Accounts
Origination Date: May 1997	
Revision Date: March 2004; August 2006; June 22, 2007; June 11, 2008, March 2010; July 2, 2012	
Reviewed Date: June 15, 2011; July 21, 2013; October 7, 2014; October 17, 2016	
Approved:	
 Paul Ascari, Chief Financial Officer	 Bryan G. Stephens, Interim Executive Director

POLICY:

It is the policy of the Cobb County Community Services Board and the Douglas County Community Services Board to maintain checking accounts for the purpose of processing accounts receivable, accounts payable and payroll.

PROCEDURE:

1. Five accounts are maintained at BB& T, at minimum. Other accounts may be set up as necessary with the approval of the Chief Financial Officer.
 - One operating account for the Cobb County Community Services Board.
 - One operating account for the Douglas County Community Services Board.
 - One account for consumer funds
 - A zero balance account for Cobb County Community Services Board payroll.
 - A zero balance account for Douglas County Community Services Board payroll.
 - Additional accounts for PIN, CCBP, DSH, DSHS, Housing Voucher, Bridge Funding are currently in existence
2. All payments received are deposited in the appropriate CSB operating account a timely manner and entered in the general ledger in the appropriate accounts receivable or revenue accounts.
3. Consumer funds received are deposited to the consumer funds checking account in a timely manner and entered in the general ledger in the individual's account.
4. Cash balances are reviewed weekly.
5. Reconciliation of all bank accounts is completed on a timely basis each month.
6. Bank reconciliations are reviewed by the Assistant Finance Director each month.