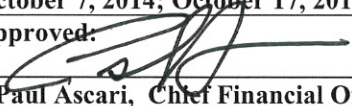





**COBB COUNTY COMMUNITY SERVICES BOARD
DOUGLAS COUNTY COMMUNITY SERVICES BOARD**

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| Policy # 2022 | Interest Bearing Checking Accounts |
| Origination Date: May 1997 | |
| Revision Date: March 2004; January 31, 2011 | |
| Reviewed Date: March 2005; March 15, 2006; June 22, 2007; Nov 19 2009; July 2, 2012; 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 an interest bearing checking account for the purpose of earning interest on available funds.

PROCEDURE:

1. The operating account is an interest bearing checking account.
2. Interest earned is recorded as interest income on a monthly basis.
3. Reconciliation of this bank account is done each month on a timely basis.