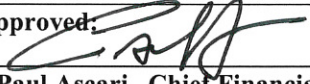





**COBB COUNTY COMMUNITY SERVICES BOARD  
DOUGLAS COUNTY COMMUNITY SERVICES BOARD**

Page 1 of 2

<b>Policy # 2042</b>	<b>Receipting Money and Handling Cash</b>
<b>Origination Date: May 1997</b>	
<b>Revision Date: March 2004, April 14, 2006; June 22, 2007; July 2, 2012; October 29, 2014</b>	
<b>Reviewed Date: Nov 19 2009; June 2011; July 21, 2013; October 15, 2014, October 17, 2016</b>	
<b>Approved:</b>	
 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 exercise appropriate internal controls over all cash received.

**PROCEDURE:**

Billing Department and Program Service Sites:

1. Cash or checks are received from Clients at the program sites or in the Billing Department for services rendered.
2. The Client's record is credited and the client is given a receipt.
3. Money and duplicate receipts are verified against daily collection reports at the close of each day.
4. The Billing Department also receives payments through the mail from individuals (private pay), insurance companies, Medicaid, Medicare, DFACS, and other organizations that contract for client services with the Cobb or Douglas CSB. The Billing Department logs all checks received and date stamps all correspondence.
5. Cash and checks are forwarded to the Accounting Department on the same day for deposit along with a receiving report.
6. Checks are stamped with endorsement, and money is counted and recorded on the deposit slip.
7. Deposits are made to the operating account daily.
8. A copy of the bank receipt is kept in the originating office and the original receipt is forwarded to the Billing Office.
9. The Billing Specialist reviews all receipts submitted from program sites and forwards them to the Accountant.
10. The Residential Department will collect rent payments by the 5<sup>th</sup> day of the month for the current month's rent. Special exceptions for the rent payment date may be made with the approval of the CFO. Rent payments must be made by the clients within 5 days of the receipt of income such as SSI and SSDI.

Accounting Department

1. Certain payments come directly to the Accounting Department. These include state Grant-In-Aid, insurance reimbursement (vehicle and other company insurance), county funds, grant reimbursements, donations, consumer benefits, individual checks, and refunds.
2. One staff accountant prepares the deposit, makes copies of all of the checks, and deposits the

funds into the Cobb CSB or the Douglas CSB operating account.

3. Another staff accountant prepares and posts the entry to the receipts journal in the accounting system for all agency deposits. The Assistant Financial Director reviews all cash receipt entries.
4. The bank receipt copy, check copies, and receiving reports are attached to the journal entry and filed.
5. Cash receipts entries are posted to the general journal.
6. The Accounting Department will log all rent payments. The Accounting Department will notify the Residential Department for any missing client monthly rent payments. Notification of missing rent payment letters will be issued to the client. The process in the letters will be followed.