

POLICY MANUAL

Subject: Cash and Check Receipts

Effective Date: 6/30/99

Initiated By: Listy Hartley
Accountant

Approved By: Timothy A. Tull
Chief Financial Officer

Review Dates: CET 06/11/10, 02/11 JSC, 3/13 JSC
2/14 JSC

POLICY:

When personnel receive cash or checks outside of the mail, the funds are counted in front of the payer and a receipt issued from the appropriate receipt book to the payer. A copy of the receipt is to be forwarded with the cash or check(s) to the business office. In the case of payments to patient accounts the account number or patient name should also appear on the receipt. Receipts are to be made out to the individual supplying the funds to Cumberland Heights.

The funds, photocopies of any checks and the receipt are consolidated on a cash receipts journal and forwarded to one of the following business office staff: The Accountant or Accounts Payable Coordinator. Upon delivery the receiving business office personnel shall verify the amounts.

Money collected from meals and the sale of meal tickets are not receipted but are reconciled by the Accounts Payable Coordinator at least two times per week under the guidelines outlined in the petty cash policy. Meal receipts are forwarded to the depositor and then sent to the bank for deposit.

Receipts for Intensive Outpatient programs are to be written from the appropriate receipt book. The personnel collecting the cash are responsible for securing the funds until they are sent to the business office.