

SOUTHERN HIGHLANDS COMMUNITY MENTAL HEALTH CENTER

POLICY AND PROCEDURE MANUAL

Date of Issue: 10/17/77

Section Number 304

Date Revised: 12/8/80; 2/1/91; 5/9/96; 3/17/05; 4/8/08; 3/17/09; 5/31/17

Policy 304 – Preparing and Depositing Receipts – Mercer County

I. OVERVIEW

Certain fiscal procedures are required for sound fiscal management and quality internal control. The following procedures will be followed to ensure compliance with this intent in regard to preparing and for depositing receipts at the Princeton Clinic.

II. PROCEDURES

- A. All receipts received by mail are logged by a Secretary. All other payments, except for greenhouse receipts, are received directly by the Receptionist or the Program Clerk and will be recorded by a pre-numbered receipt. Such payments shall include collection from sale of items, bake/cookie sales, cash/checks that are received from any source for the benefit of our consumers. Immediately upon receipt of checks, the check is run through the scanner and authorization form will be printed for the consumer to sign. Void will be written on the check after approval and the voided check will be given back to the consumer.
- B. Greenhouse receipts totaling \$10.00 or more are deposited daily, including Saturdays or holidays, into the bank night depository in the bank deposit bag. Cash or checks totaling less than \$10.00 may be deposited as usual or the next day. A designated employee from the Business Office will pick up the deposit from the bank.
- C. Bank deposits are made at the appropriate bank by designated employees on a daily basis or as needed by staff other than the employee who is preparing the deposit.
- D. A deposit will be prepared daily for all checks received other than greenhouse checks by the assigned staff. The attached voucher will be prepared at the time of the deposit separating funds by consumer and funding source. The deposit and voucher must agree. The log of mailed receipts and copies of other receipts and checks will be totaled to insure agreement with the deposit. The employee preparing the deposit will initial the bank deposit in the lower right corner.

All checks other than greenhouse checks will be processed in house through the On Site Deposit Check Machine. The checks will be processed daily.

After the checks have been run through the On Site Deposit Check Machine, the checks will be given to the Accounting Department. The Accounting Department will keep the checks with the deposit log sheets as part of the supporting documentation.

The greenhouse deposits will be processed daily using the same procedures as described above for preparing a bank deposit. Greenhouse staff will immediately run a check payment through the scanner and authorization form will be printed for the consumer to sign. Void will be written on the check after approval and the voided check will be given back to the customer. The approval form will be placed in the bank bag with the cash and debit/credit card sale slips. All documentation will be given to the Accounting Department for that deposit.

- E. A separate deposit will be prepared daily for all cash received other than the greenhouse. Cash received other than the greenhouse need not be deposited until the accumulated total of cash for the week is over \$200.00. Any cash not deposited will be stored in the Record Room safe.

A deposit must be made at the end of the week and the last business day of the month if there is any undeposited cash on hand. A separate voucher will be prepared at the time of the deposit and separated by consumer and funding sources. The deposit and voucher must agree. The employee preparing the deposit will initial the bank deposit in the lower right corner.

- F. All consumer payments are posted to the consumers' accounts by the Accounting Department's designated employee. All other payments are accounted for on a Cash Receipts Spreadsheet then posted to the general ledger on a monthly basis by the accounting department.

