



POLICY AND PROCEDURE	
SUBJECT/TITLE:	Cash Management
APPLICABILITY:	Administrative staff who oversees fiscal operation of the CCHD
CONTACT PERSON & DIVISION:	Leigh Page, Fiscal Officer, Administration
ORIGINAL DATE ADOPTED:	09/16/2015
LATEST EFFECTIVE DATE:	09/16/2015
REVIEW FREQUENCY:	Every 5 years
BOARD APPROVAL DATE:	n/a
REFERENCE NUMBER:	700-001-P

A. PURPOSE

The intent of this document is to detail cash management and pay in procedures.

B. POLICY

In accordance with Ohio Revised Code 9.38, Deposit of Public Monies, all monies received at the Canton City Health District (CCHD) must be deposited with the CCHD’s Fiscal Agent, the City Treasurer within 24 hours of receipt. Monies are received by the CCHD in various ways including walk-in customers, mail, online, electronic funds transfer, etc. A Pay In Form, supplied by the City Auditor, must be created for all revenue received and must be documented in the Daily Receipting Excel Worksheet currently located on the L: Drive at Public\Vital\Leigh\Daily Receipting. Each Pay In Form must detail the fund, organization and revenue account to which the monies shall be deposited.

C. BACKGROUND

N/A

D. GLOSSARY OF TERMS

Price Look Up (PLU): A PLU is a numeric assignment for use when ringing up items on the cash register. There is a distinct PLU for each source of revenue (i.e. record fees, burial fees, food licenses, etc.) that is used when cash, check or credit card transactions are rang in through the register.

E. PROCEDURES & STANDARD OPERATING GUIDELINES

All monies received are centrally processed in the Vital Statistics division. Monies can also be received at the Nursing Clinic front desk during various clinics; however, these funds are forwarded to the Vital Statistics division for processing.

1. The Vital Statistics division is provided with a beginning cash balance of \$115.00 to start the day. The cash box is maintained by the Fiscal Officer and is maintained in a locked safe in the Fiscal Officers’ office. If the cash balance is not \$115.00 at the end of the day, the clerks must notify the Fiscal Officer of the reason for the discrepancy immediately. Each Vital Statistics Clerk has his/her own cash drawer and unique identifying cash register number he/she uses when ringing up money on the cash register. All clerks must also use a counterfeit detector pen on bills \$20.00 and up to ensure cash received is not counterfeit. If the detector pen identifies a counterfeit bill, the clerk shall inform the Fiscal Officer immediately.
 - a. For cash/check/credit card/online received by Vital Statistics: All monies collected are rang up on the cash register by the clerk using their unique clerk number. Each type of revenue received (i.e. birth certificates, death certificates, laboratory fees, lamination fees, burial permits, Etc.)



are rang into the register using a unique sales Price Look Up (PLU). There is a listing of sales PLU's for each division within the CCHD and this listing is maintained by the Fiscal Officer. A copy is also maintained by the cash register for clerks to view.

- i. Monies can be received at the counter, by mail or by phone. The Vital Statistics Clerks open the mail addressed to the Vital Statistics division. A different clerk rings up the money received on the cash register. The Fiscal Officer opens any mail addressed to accounts payable or any mail which appears to be a check unrelated to Vital Statistics. The Fiscal Officer examines the checks received, indicates the appropriate sales PLU on the check stub and forwards to a Vital Statistics Clerk to ring up on the cash register.
 - ii. At the end of the day, each clerk runs a close out report on the cash register using the clerks' unique cash register employee number. This register receipt totals what the clerks rang up for that day. The clerk counts the money from the clerks' cash drawer and reconciles the money to the register receipt. A calculator tape is then attached showing the clerks summation to the register tape. The clerk initials and dates showing the clerks review and reconciliation.
 - iii. The final total close out register tape is then run by the closing clerk. This close out tape includes all revenue each clerk rang up for that day and summarizes the totals by sales PLU. All drawers are then locked in the safe at the end of the day that is maintained in the Fiscal Officers office.
 2. The Nursing Clinic front desk is provided with a beginning cash balance of \$62.00 to start the day. The cash box is maintained by the Fiscal Officer and is maintained in a locked safe in the Fiscal Officers office. When needed, the Nursing Clerk picks up the cash box. If the cash balance is not \$62.00 at the end of the day, the Nursing Clerk must notify the Fiscal Officer of the reason for the discrepancy immediately.
 - a. For cash/check/credit card received by Nursing: All monies collected in Nursing are related to a nursing clinic activity (i.e. TB Clinic, Travel Clinic, etc.). All clerks must use a counterfeit detector pen on bills \$20.00 and up to ensure cash received is not counterfeit. If the detector pen identifies a counterfeit bill, the clerk shall advise their supervisor immediately.
 - i. Monies are received directly from the patient in Nursing. All monies taken in are accompanied by a "Daily Payment Report" generated from the Nursing Electronic Medical Record System. Once the clinic is over, the Nursing Clerk sends over the cash box to the Fiscal Officer. The Fiscal Officer audits the money taken in to the Daily Payment Report provided. The corresponding sales PLU is then indicated on the Daily Payment Report and this along with the funds collected is given to a Vital Statistics Clerk to ring up through the register.
 3. All paid invoices are "validated" through the cash register which means the invoice is stamped with a receipt number, date, method of payment and amount paid. This information is used by the Fiscal Officer for tracking accounts receivable.
 4. Each day, the Fiscal Officer prepares the pay ins for the revenue collected on the business day prior. The pay in forms are provided by the City Auditor's office. Each pay in has an original and two carbon copies attached (the original is white; carbon copies are pink and yellow). The Fiscal Officer prepares the pay ins utilizing the final close out register tape from the prior business day. The Fiscal Officer counts each clerks cash drawer to ensure reconciliation to his/her cash out tape. A separate pay in is prepared for



cash/checks; credit cards; and online credit card transactions (these transactions credit the bank separately). The Fiscal Officer utilizes the correct fund, organization and receipt account based on the revenue type (records fees, laminations, burials, etc.). The Fiscal Officer attaches the pay in support (i.e. cash/checks, credit card settlement report, online transaction summary, etc.) to the white and pink copy of the pay in, places in a locked bag and sends to the Treasurer’s Office for deposit (the deposit is picked up by a city courier to be delivered to City Hall). The Fiscal Officer keeps the yellow copy of the pay in and attaches the proper support to each pay in (e.g. cash register tapes are attached to the general cash and check pay in; credit card receipts are attached to the credit card pay in and online order transaction summary report is attached to the online credit card order pay in). This support is maintained by the Fiscal Officer to attach to the system generated pay in received from the City Treasurer. The following day, the Fiscal Officer receives the system generated pay in from the Treasurer’s office. The Fiscal Officer verifies the amount deposited, the fund, organization, account and the description. Once reconciled, the carbon yellow copy pay ins are then stamped as “Posted” by the Fiscal Officer and initialed and dated as verification of review and approval. The yellow carbon pay in copy is then attached to the system pay in received from the City Treasurer and gets filed in a filing cabinet organized by month.

5. Electronic Fund Transfers (EFTs): EFTs are received by the CCHD’s fiscal agent, the City Treasurer. Therefore, the pay in comes directly from the Treasurer already generated by the system. The City Treasurer forwards a copy of the system generated pay in to the Fiscal Officer when a CCHD EFT is received. The Fiscal Officer stamps the pay in “Posted” and enters the receipt detail into the Daily Receipting Worksheet. The pay in then gets filed accordingly.

F. CITATIONS & REFERENCES

N/A

G. CONTRIBUTORS

The following staff contributed to the authorship of this document:

1. Leigh Page, Fiscal Officer

H. APPENDICIES & ATTACHMENTS

N/A

I. REFERENCE FORMS

800-001-03-F PPSOGF Approval Form

J. REVISION & REVIEW HISTORY

Revision Date	Review Date	Author	Notes

K. APPROVAL

This document has been approved in accordance with the “800_001_P Standards for Writing and Approving PPSOGFs” procedure as of the effective date listed above.