



<b>POLICY AND PROCEDURE</b>	
SUBJECT/TITLE:	Revenue Management Policy
APPLICABILITY:	Staff who oversee fiscal operations of CCPH
CONTACT PERSON & DIVISION:	Fiscal Manager, Administration
ORIGINAL DATE ADOPTED:	09/16/2015
LATEST EFFECTIVE DATE:	01/26/2026
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 Canton City Public Health must be deposited with Canton City Public Health’s Fiscal Agent, the City Treasurer within 24 hours of receipt. Monies are receipted by Canton City Public Health in various ways including walk-in customers, mail, online, electronic funds transfer, etc. A Pay in Form, supplied by the City Treasurer, 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\Christi\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**

**Money** - Defined as cash, check, money order, credit card and debit card.

**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. Money should not be collected in the field by any Canton City Public Health Employee or handed directly to an employee outside of the Vital Statistics or the Nursing division, who normally collects money.

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 Manager and is maintained in a locked cabinet in the Fiscal Managers’ office. If the cash balance is not \$115.00 at the end of the day, the Vital Statistic (VS) employees must notify the Fiscal Manager of the reason for the discrepancy immediately. Each VS employee has his/her own cash drawer when ringing up money on the cash register.
  - a. For cash/check/credit card/online monies received by Vital Statistics: All monies collected are rang up on the cash register by the VS employee. Each type of revenue received (i.e. birth certificates, death certificates, laboratory fees, lamination fees, burial permits, etc.) are rang into the register using the cash register. Each VS employee will select the item on the screen that they are ringing up.

- i. Monies can be received at the counter, by mail or by telephone. The Fiscal Manager opens all mail for administration and Vital Statistics that may contain money and processes the payment. A VS employee rings up the money received on the cash register.
  - ii. At the end of the day, each VS employee runs a close out report on the cash register. This register receipt totals what the VS employee rang up for that day. The VS employee counts the money from the VS employees' cash drawer and reconciles the money to the register receipt. A calculator tape is then attached showing the VS employees summation to the register tape.
  - iii. The final total close out register tape is then run by the closing VS employee. This close out tape includes all revenue each VS employee rang up for that day. All money is then locked away safely at the end of the day.
2. The Nursing Clinic front desk is provided with a cash box containing a balance of \$185.00. The cash box is maintained by Nursing and is in a locked drawer in Nursing. If the cash balance is not \$185.00 at the end of the day, the Nursing employee must notify the Fiscal Manager 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.).
    - 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 employee sends over the payment to the Fiscal Manager. The Fiscal Manager audits the money taken in to the Daily Payment Report provided. The funds collected are given to a Vital Statistics employee 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 Manager for tracking accounts receivable.
4. Each day, the Fiscal Manager prepares the pay-ins for the revenue collected on the business day prior. The pay-in forms are provided by the City Treasurer's office. The pay-in forms are set up in an Excel document. The Fiscal Manager prepares the pay-ins utilizing the final close out register tape from the prior business day. The Fiscal Manager counts each VS employees 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 Manager utilizes the correct fund, organization, and receipt account based on the revenue type (records fees, laminations, burials, etc.).

The Fiscal Manager attaches the pay-in support (i.e. cash, checks, credit card settlement report, online transaction summary, etc.) to the Treasurer's copy of the pay in, places it in a locked bag, and sends it to the Treasurer's Office for deposit. A VS employee takes the locked bag to the Treasurer's Office. The Fiscal Manager keeps a copy of the pay-in and attaches the proper support to each payin (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 the online order transaction summary report is attached to the online credit card order pay-in).

This support is maintained by the Fiscal Manager to attach to the system generated pay in received from the City Treasurer. The Fiscal Manager receives the system generated pay-in from the Treasurer's office. The

Fiscal Manager verifies the amount deposited, the fund, organization, account and the description. The Fiscal Manager’s pay-in is then attached to the system pay-in received from the City Treasurer and gets filed in a filing cabinet organized by month.

- Electronic Fund Transfers (EFTs): EFTs are received by the Canton City Public Health fiscal agent and 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 Manager when a Canton City Public Health EFT is received. The Fiscal Manager 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:

- Christi Allen, Fiscal Officer

#### **H. APPENDICIES & ATTACHMENTS**

N/A

#### **I. REFERENCE FORMS**

#### **J. REVISION & REVIEW HISTORY**

Revision Date	Review Date	Author	Notes
01/26/2026	01/26/2026	Christi Allen	Minor updates. Change the Fiscal Managers title from Fiscal Officer to Fiscal Manager and clean up policy.

#### **K. APPROVAL**

This document has been approved in accordance with the “800\_001\_P Policy Development” procedure as of the effective date listed above.