

2006.1 CASH RECEIPTS POLICY

- A. A receipt is written and posted to the General Ledger for all cash funds received in the DFCS County Agency. The agency receives these funds in the mail, from clients coming to the office, from staff, or others in many different sources i.e.; cash, money orders, and checks. Funds from the State for your Grant-In-Aid reimbursements and some of your client's Social Security, SSI and Child Support checks are received via direct deposit.
- B. Cash Receipt Books should be pre-numbered and three-part. A copy of the receipt can be given to the claims manager to post Food Stamp and TANF. Depending on the needs of the county, they may decide to have:
- One receipt book series only for the whole county
 - One receipt book series for the front desk clerk and one receipt book series for the clerk opening the mail
 - One receipt book series for Regular Operating funds maintained at the Regional Accounting office and one receipt book series for Restricted Funds at the County office.

NOTE: Effective July 1, 2007, counties should only be receipting and depositing funds into their restricted fund accounts.

NOTE: Regular Operating Bank Account Deposits will be handled by the regional accounting offices. Any State or Grant funds collected by the county and deposited into the county's restricted fund accounts will be transferred to the lead county's Regular Operating Bank account at month-end.

1. Cash receipts are kept intact and are deposited within three banking days of receipt provided receipts total less than \$100

NOTE: All receipts must be deposited by the last day of the month no matter the amount

2. **Receipts totaling \$100 or more must be deposited within 24 hours.**

NOTE: If the person responsible for preparing the deposit has already collected funds for the day, you are to continue writing receipts with the current day's date, but you need to mark the time received.

3. **Receipt date is to be used when keying into SMILE unless the books have already been closed, then use 1st day of next month, and reference correct receipt date in description.**

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NOTE: Deposits made at the end of the month may not always be received in time to post before the books are closed. DO NOT ENTER RECEIPTS FOR A PRIOR MONTH INTO SMILE IF THE BOOKS HAVE BEEN CLOSED. THE SYSTEM WILL NOT RECOGNIZE THESE ENTRIES AND THEY WILL NOT BE POSTED TO YOUR CHART OF ACCOUNTS.

NOTE: Jury Duty payment for work related cases should be posted against the Travel account they are normally paid from, 640.XXX. Refer to OHRM Policy #1008 for additional information.

- C. Regardless of the source of payment, control procedures should be in place to ensure a continuous and uninterrupted flow of cash from initial receipt to deposit in an authorized bank account. Immediate counting, immediate recording and timely deposits of cash received should be required in these controls. DFCS' [Internal Control Plan will identify the County's Controls for Receipts.](#)
- D. Once the funds are receipted and deposited, a copy of the receipts, deposit slips and a copy of the checks and/or money orders should be sent to accounting.
1. Receipts for your Regular Operating Bank Accounts and GIA Deposits are posted to the General Ledger using the appropriate COA number.
 2. Receipts for your Restricted Fund Bank Accounts and for Interest Proration are posted on the Child Welfare Module using the appropriate Child number and Type account. If these receipts are posted to the Child Welfare module and the question is answered to POST to GL, the system will then post the amounts into the General Ledger accounts automatically.
 3. Receipts, deposit slips and copies of the checks and/or money orders are to be submitted to Regional Accounting within 3 days of deposit. **Regional Accounting should date stamp all receipts once received.**

NOTE: Please do not make copies of cash (currency) received and submit to accounting.

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A. Procedures for Regular Operating Receipts – Bank 1

1. Verify:

All receipts are for your Bank #1 fund sources and have been deposited in the correct bank account.

NOTE: If it is determined that the funds have been deposited into the wrong bank account, then post the receipt to your 999.000 account and cut a check moving the money to the appropriate county's restricted fund account. **Do not post the funds to the account where they should go until they are actually in the correct bank account.**

2. Verify totals:

Receipts total and deposit total agree.

3. Verify [COA](#):

Determine the correct account number from COA and write it on the receipt.

4. Posting receipts:

a. From General Ledger Menu select "RECEIPTS UPDATES".

b. Enter past the Month End Date.

c. Press enter again to continue to the receipt screen.

d. Enter your lead county's county number, the county name will populate

e. Receipt number is the pre-printed number on receipt.

f. Receipt date is the date on the receipt (Unless books are closed, then use 1st day of next month and in description put correct receipt date)

g. Posted indicator is entered at month end by system.

h. Description should include all useful information.

- Child Support repayments, using child's child support funds instead of GIA funds to pay foster care expenditures, should include the child's name, program number and service month being repaid. If for a prior year's expense, they should be posted to "Reclassified Child Support Receipts" (214.231).

i. Enter correct bank number:

Bank 1 = Regular Operations

j. Enter correct COA account number.

k. Enter the dollar amount for each COA number.

NOTE: If you have to go in and Update a receipt, you must put a "--" in front of the amount. The system only does this for you on the original entry.

5. Receipt Totals:

The system will calculate the amounts entered and show the total. Verify the amount and the COA for the cash in bank at bottom of screen.

6. Repeat all steps:

Enter all receipts attached to the deposit slip and verify all receipts were posted correctly.

7. Print Receipt Journal:
 - a. From the General Ledger Menu, select option “Print General Ledger Reports”
 - b. Select “Print a Receipt Journal”
 - c. Enter Beginning date for Journal
 - d. Enter Ending date for Journal
 - e. Enter beginning bank number
 - f. Enter ending bank number
 - g. Choose to print by County Number or Region
 - h. Verify amounts and account numbers from printout
 - i. Attach Receipt journal to Receipts/Deposit Slip

8. Month-end:
 - a. Total all deposit slips for the month by bank number (Bank 1, 2X, 6X, 8).
 - b. Total all receipts for the month by bank number (Bank 1, 2X, 6X, 8)
 - c. Print a Receipt Journal for the entire month.
 - d. Verify that all Totals agree with the Receipt Journal by bank number.
 - e. Verify that all Receipt numbers are accounted for.

NOTE: One of the first things to look for if your receipt and deposit amounts do not match your receipts journals, is to ensure that a receipt was not updated in SMILE, and when someone updated the GL page, they failed to put the “-“.

B. Procedures for Restricted Funds – Bank 2X

1. Verify:

All receipts are from restricted or county fund sources and have been deposited in the correct bank account.

NOTE: Since all funds received at the county must be deposited into the Restricted Fund account, if it is determined that the funds should really be deposited into the regular operating account, then these receipts are to be posted to Child Welfare using the XXX County Clearing Account Child Number, and Type Code 255. At the end of each month when reconciling the books, a check for all of these receipts should be written and deposited into the Regular Operating account and posted to their appropriate chart of account number. Do not post the funds to the account where they should go until they are actually in the correct bank account.

2. Verify totals:

Receipts total and deposit total agree.

3. Child number:

Code the receipt with child number obtained from a printed child list or by using “2T” on the transaction screen.

4. Type Code:

Code the receipts with one of the following type categories:

251 = Adults

252 = Children

253 = Other

254 = County, Food Stamp, and TANF

255 = Clearing Account for posting State Funded Receipts

csr = Child Support Recoveries

ssi = Social Security Income (**use for children only**)

NOTE: Child Care Recoupments are to be posted to the appropriate Program Number, and with the entitlement code “X0”. These will not automatically post to the General Ledger page and will need to be manually added. All child care recoupment payments are to be posted to 214.229

255 Clearing NOTE: When you post funds to the 255 Clearing Account, you will want to identify the appropriate account number in the description, and make a copy of the receipt and any backup to attach to the Form 750 check request which will be needed at month-end to move the funds to Bank #1 for posting. The Form 750 will be completed by the RA worker and approved by the Accounting supervisor or FOM in Regional Accounting as part of the month-end reconciling procedures.

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5. Posting receipts:

- a. From Child Welfare page select “**Child Welfare Transaction Update**”
- b. Enter Child number from receipt. System will enter child’s name. Verify Child’s Name
- c. Once you enter the child’s number, it will populate the county number and name. You need to check this to see if it is the same as the county the funds came from. **DO NOT OVERRIDE THE COUNTY NUMBER UNLESS YOU PLAN TO CHANGE IT IN STATEWIDE DATABASE**, either way let the person who balances the Child Welfare reports at month-end know that they need to transfer money from one county to another county.
- d. Enter date from receipt (Unless books are closed, then use 1st day of next month)
- e. For Service month, enter current year and month (0903)
EXCEPTION: Child care claims, use correct month of service being recouped and SSI/SSA that is received for a previous month.
- f. Enter correct bank number:
Bank 2X = Restricted Funds
- g. Enter receipt number in “Check #” field. This is the pre-printed number on the receipt.
- h. Enter correct type code on receipt from list above

If you chose a 3-digit number sequence from the list above, the system will automatically jump to a field at bottom of page labeled “Post Receipts (Y/N)”. Entering a “Y” will post the receipt to the General Ledger at the same time it post on the Child Welfare Module.

NOTE: If you have to use a 5-digit number sequence because it is a refund, then you must manually add on the GL side.

NOTE: If a “Y” is not entered when entering receipts, the receipts will have to be entered on the General Ledger Module as you would any Regular Operating receipt. Another option would be to remove the receipt from Child Welfare module, and reenter receipt information and adding the “Y”.

Once the “Y” has been entered, the system will automatically post all receipts to the GL module until the screen is exited.

- i. Pass over “Count”.
- j. The system will automatically fill in the “Description” field based on the type code entered. **This field should be overridden and enter the receipt details such as Food Stamp or TANF client’s name, Child Support Case Name, etc.**

NOTE: The description should be overridden to add any information as needed, such as the name of the person who you received the money from, such as Child Support from Mandy Thomas. Sometimes the caseworkers will need you to give them an accounting of how much a parent has paid in Child Support and this makes it very easy to identify.

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Food Stamp/TANF NOTE: When entering Food Stamp and TANF payments in the child welfare module, on the first description line please put the client's name and the real date of payment if not current month, then **use** a 2nd line (using type 254) and put the case number.

Child Support NOTE: When entering child support payments in the child welfare module, on the first description line please put the parent's name and the real date of payment if not current month, then use a 2nd line (using type csr) and put the CSE Case number.

- k. Enter the amount from the receipt.

NOTE: If you fail to enter the amount in the amount column, and you have to backup or update the Child Welfare screen and enter it, you will also have to go to Receipts Updates on the General Ledger Page and correct, also.

- l. The system will automatically enter the account number. This field can also be overridden if needed
6. Receipt Totals:
The system will calculate the amounts entered and show the total.
 7. Repeat all steps:
Enter all receipts attached to the deposit slip and verify all receipts were posted correctly.
 8. Print Receipt Journal:
 - a. From the General Ledger Menu, select option "Print General Ledger Reports"
 - b. Select "Print a Receipt Journal"
 - c. Enter Beginning date for Journal
 - d. Enter Ending date for Journal
 - e. Enter beginning bank number
 - f. Enter ending bank number
 - g. Choose to print by County Number or Region
 - h. Verify amounts and account numbers from printout
 - i. Attach Receipt journal to Receipts/Deposit Slip
 9. Month-end:
 - a. Total all deposit slips for the month by bank number (Bank 1, 2X, 6X, 8).
 - b. Total all receipts for the month by bank number (Bank 1, 2X, 6X, 8)
 - c. Print a Receipt Journal for the entire month.
 - d. Verify that all Totals agree with the Receipt Journal by bank number.
 - e. Verify that all Receipt numbers are accounted for.
 - f. **Verify receipts on CW page are entered correctly.**

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NOTE: If a child is approved in SHINES and the R/F type is not updated in the statewide database, the system will not know where to post these funds, and the information will not show up on the Current Balance or the Subsidiary Ledger.

NOTE: One of the first things to look for if your receipt and deposit amounts do not match your receipts journals, is to ensure that a receipt was not updated in SMILE, and when someone updated the GL page, they failed to put the “-“.

C. Procedures for Direct Deposit of SSI/SSA Checks – Bank 6X

1. Verify:
All receipts are for the interest bearing fund sources and have been deposited in the correct bank account.
2. Verify totals:
Direct Deposit reports, Bank Statement copies and Interest Proration Reports should agree to the Receipts Journal.
3. Child number:
Code the receipt with child number obtained from a printed child list or by using “2T” on the transaction screen.
4. Type Code:
Code the receipts by one of the following type categories:
251 = Adults
252 = Children
ssi = Children receiving Social Security Income (SSI)
5. Posting receipts:
 - a. From Child Welfare page select “**Child Welfare Transaction Update**”
 - b. Enter Child number from receipt. System will enter child’s name. Verify Childs Name
 - c. Once you enter the child’s number, it will populate the county number and name. You need to check this to see if it is the same as the county the funds came from. **DO NOT OVERRIDE THE COUNTY NUMBER UNLESS YOU PLAN TO CHANGE IT IN STATEWIDE DATABASE**, either way let the person who balances the Child Welfare reports at month-end know that they need to transfer money from one county to another county.
 - d. Enter date from receipt (Unless books are closed, then use 1st day of next month)
 - e. For Service month, enter current year and month (0903)
EXCEPTION: Child care claims, use correct month of service being recouped
 - f. Enter correct bank number:
Bank 6X = Direct Deposit of Restricted Funds
 - g. Enter receipt number in “Check #” field. **In order to have individual receipt numbers, use the 3 digit County #, 2 digit Month, 2 digit Year and then a 2 digit sequence number, such as 01, 02, 03. Example: 023-03-12-01 just don’t put the dashes when adding.**
 - h. Enter correct type code on receipt from list above
 - i. If you chose a 3-digit number sequence from the list above, the system will automatically jump to a field at bottom of page labeled “Post Receipts (Y/N)”. Entering a “Y” will post the receipt to the General Ledger at the same time it post on the Child Welfare Module.

NOTE: If a “Y” is not entered when entering receipts, the receipts will have to be entered on the General Ledger Module as you would any Regular Operating receipt. Another option would be to remove the receipt from Child Welfare module, and reenter receipt information and adding the “Y”.

Once the “Y” has been entered, the system will automatically post all receipts to the GL module until the screen is exited.

j. Pass over “Count”.

k. The system will automatically fill in the “Description” field based on the type code entered. **This field should be overridden and enter the receipt details such as the type of payment and the service month.**

NOTE: The description can be overridden to add any information as needed, such as the name of the person who you received the money from, such as Child Support from Mandy Thomas. Sometimes the caseworkers will need you to give them an accounting of how much a parent has paid in Child Support and this makes it very easy to identify.

l. Enter the amount from the receipt.

NOTE: If you fail to enter the amount in the amount column, and you have to backup or update the Child Welfare screen and enter it, you will also have to go to Receipts Updates on the General Ledger Page and correct, also.

m. The system will automatically enter the account number. This field can also be overridden if needed

6. Receipt Totals:

The system will calculate the amounts entered and show the total.

7. Repeat all steps:

Enter all receipts attached to the deposit slip and verify all receipts were posted correctly.

- 8 Print Receipt Journal:
 - a. From the General Ledger Menu, select option “Print General Ledger Reports”
 - b. Select “Print a Receipt Journal”
 - c. Enter Beginning date for Journal
 - d. Enter Ending date for Journal
 - e. Enter beginning bank number
 - f. Enter ending bank number
 - g. Choose to print by County Number or Region
 - h. Verify amounts and account numbers from printout
 - i. Attach Receipt journal to Receipts/Deposit Slip

9. Month-end:
 - a. Total all deposit slips for the month by bank number (Bank 1, 2X, 6X, 8).
 - b. Total all receipts for the month by bank number (Bank 1, 2X, 6X, 8)
 - c. Print a Receipt Journal for the entire month.
 - d. Verify that all Totals agree with the Receipt Journal by bank number.
 - e. Verify that all Receipt numbers are accounted for.
 - f. **Verify receipts on CW page are entered correctly.**

NOTE: If a child is approved in SHINES and the R/F type is not updated in the statewide database, the system will not know where to post these funds, and the information will not show up on the Current Balance or the Subsidiary Ledger.

NOTE: One of the first things to look for if your receipt and deposit amounts do not match your receipts journals, is to ensure that a receipt was not updated in SMILE, and when someone updated the GL page, they failed to put the “-“.

D. Procedures for Direct Deposit of GIA Payments – Bank 8

1. The Lead County for Departments of Family and Children Services are issued Grant-in-Aid (GIA) payments to provide the Region office with necessary operating capital and reimbursement of expenditures. More than one deposit during a month may be issued depending on the Region Department's budget and MIER status.
2. A People Soft report (427022P) EFT Remittance Report contains a detailed breakdown of funding by program numbers and specific Uniform Accounting System (UAS) abbreviations. The program numbers and abbreviations provide the necessary information for the Regional Accounting Department to record the payment detail into the accounting system.
3. The following instructions will provide information on how to interpret the EFT (electronic funds transfer report).
4. Program Series Reflected on EFT Remittance Report

The EFT Remittance Report is categorized by program numbers which are reflective of the type funding for that specific program. The first number of the program number determines the funding series, (i.e., Program Number 106 is program series 100. The "1" in the program number is the key. Program 201 is program series 200, etc.). The following are the various fund source categories by program series:

- | | |
|-----------------------|--|
| 100 series programs - | Funded with 100% appropriated dollars and may be supplemented with local dollars. The fund source number is 8001. |
| 200 series programs - | Local cash match which is a combination of appropriated, open-ended Federal and local dollars. The fund source numbers are 8001 and 6002. |
| 300 series programs - | Special grants funded with 100% federal funds. The fund source number is 8001. |
| 400 series programs - | For reporting purposes only. Budgets loaded in these programs do not generate an advance or reimbursement check. The fund source number is 6004. |
| 500 series programs - | Services and benefits for clients funded with 100% appropriated dollars. The fund source number is 8001. |
| 600 series programs - | Services and benefits for clients funded with 100% appropriated dollars. The fund source number is 8001. |

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- 700 series programs - **Currently not being used** - Services and benefits for clients funded with 100% appropriated dollars. The fund source number is 8001.
- 800 series programs - Cash Match Direct Benefits are a combination of federal and local dollars. The fund source numbers are 8001 and 6002.
- 900 series programs - **Currently not being used** - Services and benefits for clients funded with 100% appropriated dollars. The fund source number is 8001.

NOTE: You should not receive an EFT Remittance Report in the month of July that would have any postings to the Revenue Accounts.

5. Deductions on the GIA Check

- a. Reflected on the GIA deposit may be certain deductions. Deductions are shown with a minus “-“ sign after the dollar amount.
- b. Deductions for Food Stamp & TANF claims reported on Success. These will be listed by county name. These deductions should be reconciled against their appropriate General Ledger Accounts every month to ensure the correct amount of funds are transferred from the restricted fund child number’s account.
- c. Other adjustments may be made to the GIA check in an effort to reconcile revenue/advances to County Departments; other deductions could be audit adjustments and your Travel, Inc. expenditures.

6. Reading EFT Remittance Report:

a. Invoice:

- 1) FSCL2004 – Food Stamp Claims reported on SUCCESS as payments and recouped from GIA reimbursements.
- 2) TANFCL2004 – TANF Claims reported on SUCCESS as payments and recouped from GIA reimbursements.
- 3) U-20040704-06727 – Invoice number created after MIER post in UAS. “U” = UAS online transaction. “20040704” is the date the MIER posted in UAS. “06727” is a number that UAS assigns as an identifier. This is the only piece of data that cross references UAS MIERS to PeopleSoft vouchers.
- 4) LA 049 PGM 101 – “LA” stands for Local Agency. “049” is the lead county’s number. “PGM 101” is the program number reported on MIERS. In this case Program 101 is for the Eligibility Program.

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- 5) RMB **or CM** for 200407 - The RMB **or CM** identifies the type of disbursements and the 200407 is the year and month being reimbursed. CM is for Cash Match programs
 - b. Invoice Date - Date the MIERS posted in UAS.
 - c. Voucher ID - PeopleSoft voucher number.
 - d. Gross Amount - Amount reported on MIERs by program number.
 - e. Discount Taken - Should be \$0.00.
 - f. Amount Paid - Amount reported on MIERs by program number.
7. UAS Disbursement Definitions
 - a. **RMB or CM** – Reimbursement for prior month(s). Amount should agree with prior month’s MIER. These amounts are posted to the Revenue Accounts.
 - b. **IOA** – Initial Operating Advance. This amount is 1/12 of the program budgeted amount that allows the lead county’s operating funds at the beginning of the fiscal year. This is usually received in July and is posted to the Advance Account and not the Revenue Account. The IOAs are recouped at fiscal year-end.
 - c. **DCA** – Disbursement Control Adjustment – This disbursement type will control the amount of funds disbursed to the local agency. This adjustment will not allow the Lead County’s Department to receive reimbursement that will exceed the budgeted amount for a program. These adjustments are posted to the Advance Account.
 - d. **YER** – Year-end Reconciliation – This disbursement type will reconcile the advances and reimbursements for the fiscal year. These will usually be on the August GIA EFT Remittance Report.
 - e. **SOA** – Special Operating Advance – This disbursement type provides the Lead County’s Department with additional operating funds. This advance will be posted to the Advance Account. These funds will be recouped via the Disbursement Control Adjustment (DCA) or Year-end Reconciliation (YER).
 - f. **SRA** – Special Reimbursement Advance – This disbursement type provides the Lead County’s Department with additional funds for unusual expenses (EX.: telephone systems, new building expenses, etc.). This advance will be posted to the Advance Account. These funds are recouped via the monthly expense reimbursement process.

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8. Coding of GIA EFT Remittance Report (COA Numbers):

a. CLAIMS:

- 1. FS CLAIMS – 284.233
- 2. TANF Claims - 284.234

b. RMB or CM – Monthly Reimbursements (Except June’s Reimbursements)

- 100 Series - 422.1XX Revenue Account
- 200 Series - 422.2XX Revenue Account
- 300 Series - 422.3XX Revenue Account
- 500 Series - 422.5XX Revenue Account
- 600 Series - 422.6XX Revenue Account
- 700 Series - 422.7XX Revenue Account
- 800 Series - 422.8XX Revenue Account
- 900 Series - 422.9XX Revenue Account

c. RMB – June’s Reimbursement (Received July 1 or later)

- 100 Series - 122.121 A/R DHR Regular GIA
- 200 Series - 122.122 A/R DHR Cash Match
- 300 Series - 122.330 A/R DHR Special Grants
- 500 Series - 122.120 A/R DHR Direct Benefits
- 600 Series - 122.120 A/R DHR Direct Benefits
- 700 Series - 122.120 A/R DHR Direct Benefits
- 800 Series - 122.124 A/R DHR C/M Direct Benefits
- 900 Series - 122.120 A/R DHR Direct Benefits

d. IOA – Initial Operating Advance:

- 100 Series - 214.100 Advance Account
- 200 Series - 214.200 Advance Account
- 300 Series - 214.300 Advance Account
- 500 Series - 214.500 Advance Account
- 600 Series - 214.600 Advance Account
- 700 Series - 214.500 Advance Account
- 800 Series - 214.500 Advance Account**
- 900 Series - 214.500 Advance Account

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e. DCA – Disbursement Control Adjustment:

100 Series -	214.100	Advance Account
200 Series -	214.200	Advance Account
300 Series -	214.300	Advance Account
500 Series -	214.500	Advance Account
600 Series -	214.600	Advance Account
700 Series -	214.500	Advance Account
800 Series -	214.500	Advance Account
900 Series -	214.500	Advance Account

EXCEPTION: If you receive a DCA in the new fiscal year for a prior fiscal year, you do not code it according to the instructions in STEP #E. You will need to post them per instructions for YER, STEP #F below.

f. YER – Year-End Reconciliation:

100 Series -	214.221	Due DHR Regular GIA
200 Series -	214.222	Due DHR Cash Match
300 Series -	214.330	Due DHR Special Grants
500 Series -	214.224	Due DHR Direct Benefits
600 Series -	214.224	Due DHR C/M Direct Benefits
700 Series -	214.224	Due DHR Direct Benefits
800 Series -	214.224	Due DHR C/M Direct Benefits
900 Series -	214.224	Due DHR Direct Benefits

g. SOA – Special Operating Advance:

100 Series -	214.100	Advance Account
200 Series -	214.200	Advance Account
300 Series -	214.300	Advance Account
500 Series -	214.500	Advance Account
600 Series -	214.600	Advance Account
700 Series -	214.500	Advance Account
800 Series -	214.500	Advance Account
900 Series -	214.500	Advance Account

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h. SRA – Special Reimbursement Advance

100 Series -	214.100	Advance Account
200 Series -	214.200	Advance Account
300 Series -	214.300	Advance Account
500 Series -	214.500	Advance Account
600 Series -	214.600	Advance Account
700 Series -	214.500	Advance Account
800 Series -	214.500	Advance Account
900 Series -	214.500	Advance Account

i. Audit Adjustments

122.125	Due from DHR
122.127	Due from DHR – Prior Year Re-Rates
214.225	Due to DHR
214.227	Due to DHR – Prior Year Re-Rates

j. Travel Inc, Adjustments

Determine which county the expense is to be posted to and whether the expense is for a child or an employee

If it is for the child, you will need

- Child's number
- Program used to pay their expenditure from, in order to post this expenditure to the Child Welfare Module for reimbursement from the state
- **Approved waiver or Form 5354-Child from DFCS Deputy Chief Financial Officer**
- **Itinerary**
- **Invoice**

If it is for an employee, you will need

- What program the employee is paid from
- **Approved interstate travel form 5354-EE from DFCS Deputy Chief Financial Officer**
- **Itinerary**
- **Invoice**

If you have to research a charge and will not be able to post until the next month, post to 999.000 – Clearing Account. Once the proper accounts have been determined, you will then need to complete a General Journal Entry Form moving the charge from the 999.000 - Clearing Account to the correct Account.

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EXCEPTION: 999.000 – Clearing Accounting must always be “0.00” at fiscal year end before closing.

NOTE: The employee will need to submit a travel statement for all related expenditures in order to receive reimbursement from the state. The travel statement should be completed and submitted to their supervisor for approval within 10 business days of their return.

9. Posting Receipts from the EFT Remittance Report:

NOTE: When entering the GIA deposits, remember to enter the amounts exactly as they appear on the remittance report.

a. Verify [COA](#):

Determine the correct account numbers from the COA and write them on the EFT Remittance Report.

b. Posting receipts:

1. From General Ledger Menu select “RECEIPTS UPDATES”.
2. Enter your lead county’s county number, the county name will populate
3. Receipt number is the Payment ID Number.
4. Receipt date is the payment date (Unless books are closed, then use 1st day of next month)
5. Posted indicator is entered at month end by system.
6. Description should include all useful information.
 - a. GIA Deposit for Month of _____
7. Enter correct bank number:
 - a. **Bank 8 = Direct Deposit GIA Payments**
8. Enter correct COA account number. (See step 3)
9. Enter the dollar amount for each COA number.

NOTE: If you have to go in and Update a receipt, you must put a “-“ in front of the amount. The system only does this for you on the original entry.

c. Receipt Totals:

The system will calculate the amounts entered and show the total. Verify the amount and the COA for the cash in bank at bottom of screen.

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10. Print Receipt Journal:

- a. From the General Ledger Menu, select option "Print General Ledger Reports"
- b. Select "Print a Receipt Journal"
- c. Enter Beginning date for Journal
- d. Enter Ending date for Journal
- e. Enter beginning bank number
- f. Enter ending bank number
- g. Choose to print by County Number or Region
- h. Verify amounts and account numbers from printout
- i. Attach Receipt journal to Receipts/Deposit Slip

11. Month-end:

- a. Total all deposit slips for the month by bank number (Bank 1, 2X, 6X, 8).
- b. Total all receipts for the month by bank number (Bank 1, 2X, 6X, 8)
- c. Print a Receipt Journal for the entire month.
- d. Verify that all Totals agree with the Receipt Journal by bank number.
- e. Verify that all Receipt numbers are accounted for.

NOTE: One of the first things to look for if your receipt and deposit amounts do not match your receipts journals, is to ensure that a receipt was not updated in SMILE, and when someone updated the GL page, they failed to put the "-".