

2006 CASH RECEIPTS POLICY

A. INTERNAL CONTROLS

1. Cash receiving activities must be centralized.
 - Cash receipts are not commingled with petty cash.
 - Employees do not cash personal checks from cash receipts or petty cash.
2. Cash Receipt Books should be pre-numbered and three-part. Depending on the needs of the county, the county may decide to have either:
 - One receipt book series for the whole county for restricted fund bank account
 - One receipt book series for the front desk personnel and one receipt book series for the personnel opening the mail for restricted fund bank account

NOTE: The Regional Accounting office will maintain the only receipt book for deposits made into the regular operating funds.

3. The DFCS county office may receive these funds in the mail, from clients coming to their offices, from the staff or via direct deposit.
4. These funds may come in many different sources i.e., cash, money orders, checks and direct deposit. All checks and money orders should be made payable to the DFCS County Office, not an individual employee.
5. Employee(s) who have the responsibility for opening incoming mail must prepare cash receipts on a daily basis.

NOTE: In the event a DFCS office only has one person who can open and process incoming mail, at the beginning of each Fiscal Year, the Regional Director and Fiscal Operations Manager will need to prepare a waiver to handle these situations and ensure that additional safeguards are in place to reduce the possibility of fraud.

6. Receipts must be written and posted for all funds received in a DFCS County office and deposited into the county's bank account. Effective July 1, 2007, the DFCS county offices should only be receipting and depositing funds into their restricted fund accounts. Any State or Grant funds collected by the county are to be deposited into the county's restricted fund accounts and will be transferred to the lead county's Regular Operating Bank account at month-end.

NOTE: Receipts for all Regular Operating Bank Accounts will be written and deposited by the regional accounting office.

Title: **Cash Receipts**

7. All copies of spoiled or voided receipts are to be retained and marked "VOID". The top two copies of these receipts are to be submitted to the accounting department to be entered into the Cash Receipt Journal in sequential order. The remaining copy should be maintained in the cash receipts book.
8. A review should be completed on all checks and money orders before they are deposited into the DFCS County office's bank account to ensure they are made payable to DFCS, and that they do not appear to be a scam. The DFCS county office should reach out to Fiscal Operations Manager before depositing any suspicious looking checks or money orders.
9. All checks and money orders received must be endorsed payable "For Deposit Only" to include the agency name as soon as they are received.
10. 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.

NOTE: If funds are received by personnel responsible for preparing the receipts, and they have already transferred the funds to the personnel responsible for preparing and taking the deposit, then they should continue writing receipts with the current day's date, but will need to mark the time the funds were received.

11. Cash receipts are kept intact and are deposited within:
 - Three (3) banking days of receipt provided receipts total less than \$100.00
 - Receipts totaling \$100.00 or more must be deposited within 24 hours
 - All receipts received must be deposited by the last day of the month

NOTE: Copies of checks and money orders should be made and maintained with the receipts and deposits for mailing to Regional Accounting. **Please do not make copies of cash received and submit to accounting.**

12. Bank deposit slips are initialed by the employee transporting funds to the bank for deposit.
13. 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.
14. Receipts, deposit slips, copies of the checks and/or money orders and all backup documentation are to be mailed or scanned/emailed to the Regional Accounting offices no later than three business dates after the date of deposit. If the information is emailed to the Regional Accounting offices, it must be legible.

15. Funds from the State for your Grant-In-Aid (GIA) reimbursements or for some of your client's Social Security, SSI and Child Support are received via direct deposit. A receipt will not be written for funds received via Direct Deposit.

B. SMILE NOTES

The Receipt Date should be used when entering a receipt into SMILE unless the books have already been closed, then use 1st day of next month, and in the description line reference the correct receipt date.

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 using a prior month's date into SMILE if the books have been closed. If this is done, the system will not recognize the entries and they will not be posted to your chart of accounts.

In most cases, a receipt entry on the General Ledger Page will be indicated as a negative amount. If your GIA reimbursement is recouping money from an IOA or miscellaneous expense, there are times when an entry will show as a positive amount.

HELPFUL HINT: 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.

Title: **Cash Receipts**

2006.1 Procedures for Regular Operating Receipts – Bank 1

Receipts for your Regular Operating Bank Accounts and GIA Deposits are posted to the General Ledger using the appropriate Chart of Account (COA) number.

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.

1. Verify totals:
Total all Receipts and total all deposit slips to ensure they agree.
2. Verify COA:
Determine the correct account number from COA and write it on the receipt.
4. Post receipts:
 - a. From General Ledger Page select "RECEIPTS UPDATES".
 - b. County Number - enter your lead county's county number, the county name will populate
 - c. Receipt Number – enter the pre-printed Receipt Number
 - d. Receipt Date - enter the Date on the Receipt (Unless books are closed, then use 1st day of next month)
 - e. Description – Enter information written on the Receipt such as Employee Name/ID# and refund for Travel Advance, Employee Name/ID# and refund for Hotel (provide hotel name), Month-end Closing Checks, Vendor Overpayments
 - f. Account - enter account numbers that were written on your Receipts, Step #2 above
 - g. Amount - enter the dollar amount that corresponds to each account 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.

- h. Total - The system will calculate the amounts entered and show the total. Verify the amount matches your Receipt.

Title: **Cash Receipts**

5. Repeat steps 1 through 4 for each receipt attached to the deposit slips

6. Print Receipt Journal:
 - a. From the General Ledger Page, select option “Print General Ledger Reports”
 - b. Select “Print Receipts Journal”
 - c. Enter Journal Begin Date – enter the first day of the receipts you are reviewing
 - d. Enter Journal End Date – enter the last day of the receipts you are reviewing
 - e. Enter beginning bank number - 1
 - f. Enter ending bank number - 1
 - g. Choose to print by County Number or Region, Region option is best choice
 - h. Verify amounts and account numbers on the Receipts Journal against your Paper Receipts
 - i. Attach Receipt journal to the Receipts and Deposit Slips

7. At Month-end
 - a. Total all Receipts for bank 1
 - b. Total all Deposit Slips for bank 1
 - c. Print a Receipt Journal for the entire month for bank 1
 - d. Verify that the total of all Receipts and the total of all Deposit Slips agree with the total on the Receipts Journal for Bank 1
 - e. Verify that all Receipt numbers are accounted for. Research and account for any missing receipt numbers. Ensure all voided receipts are entered on the General Ledger Page as a “0” amount.

HELPFUL HINT: One of the first things to look for if your receipts journal does not match your receipt and deposit slip totals, is to ensure that if you had to update a receipt in SMILE, you remembered to put the “-“ in front of the amount when making the correction.

2006.2 Procedures for Restricted Funds – Bank 2X

Receipts for your Restricted Fund Bank Accounts are posted on the Child Welfare Module using the appropriate Child number and Type account.

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:
Total all Receipts and total all deposit slips to ensure they agree.
3. Enter Child number:
Code the receipt with the child number obtained from the Child Welfare's Child File Update Page.
4. Enter Type Code:
Code the receipts with one of the following type categories:
251 = Adults
252 = Children
253 = Other
254 = County
255 = Clearing Account for posting State Funded Receipts
csr = Child Support Recoveries
ssi = Social Security Income (**use for children receipts only**)

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 to move the funds to Bank #1 for proper posting. The Form 750 will be completed by the region accounting staff and approved by the Accounting supervisor or Fiscal Operations Manager. These funds can either be moved throughout the month or at the end of the month during month-end closing.

Title: **Cash Receipts**

5. Posting receipts:
 - a. From Child Welfare page select “**Child Welfare Transaction Update**”
 - b. Child number – enter number from receipt, Step #3 above. System will enter child’s name. Verify Child’s Name against receipt for accuracy
 - c. Enter through the system and verify that the county number and name is correct based on the county for which you are posting receipts. **DO NOT OVERRIDE THE COUNTY NUMBER UNLESS YOU PLAN TO CHANGE IT IN STATEWIDE DATABASE.** If you do override the County Number, be sure and notify the Accounting supervisor and Fiscal Operations Manager so that they know they will need to transfer the client’s money from one county’s bank account to the new county’s bank account.
 - d. Date – enter the date on the receipt (Unless books are closed, then use 1st day of next month)
 - e. Service month - enter YY/MM based on the information provided on the receipt
EXCEPTION: On SSI/SSA checks review them for the correct service month that is to be used. It could be previous month or current month.
 - f. Bank number – enter Bank 2X = Restricted Funds
 - g. Ck# - enter the pre-printed receipt number
 - h. Type – enter the type code from receipt, Step #4 above

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

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.

- i. Pass over “Count”.
- j. The system will automatically fill in the “Description” field based on the type code entered. 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.

Title: **Cash Receipts**

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: Do not enter an amount on Lines 2 through 6 as they will not post to the General Ledger Page.

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 update it on Receipts Updates on the General Ledger Page.

- l. The system will automatically enter the account number. This field can also be overridden if needed
- m. Total - The system will calculate the amounts entered and show the total. Verify the amount matches your Receipt.

6. Repeat steps 1 through 5 for each receipt attached to the deposit slips.

7. Print Receipt Journal:

- a. From the General Ledger Page, select option "Print General Ledger Reports"
- b. Select "Print Receipts Journal"
- c. Enter Journal Begin Date – enter the first day of the receipts you are reviewing
- d. Enter Journal End Date – enter the last day of the receipts you are reviewing
- e. Enter beginning bank number – 2X
- f. Enter ending bank number – 2X
- g. Choose to print by County Number or Region, Region option is best choice
- h. Verify amounts and account numbers on the Receipts Journal against your Paper Receipts
- i. Attach Receipt journal to the Receipts and Deposit Slips

8. At Month-end

- f. Total all Receipts for bank 2X
- g. Total all Deposit Slips for bank 2X
- h. Print a Receipt Journal for the entire month for bank 2X
- i. Verify that the total of all Receipts and the total of all Deposit Slips agree with the total on the Receipts Journal for Bank 2X
- j. Verify that all Receipt numbers are accounted for. Research and account for any missing receipt numbers.

HELPFUL HINT: One of the first things to look for if your receipts journal does not match your receipts and deposit slip totals, is to ensure that if you had to update a receipt in SMILE, you remembered to put the “-“ in front of the amount when making the correction.

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.

2006.3 Procedures for Direct Deposit of SSI/SSA Checks and Interest – Bank 6X

A. Receipts for your Restricted Fund Bank Accounts (via Direct Deposit document) are posted on the Child Welfare Module using the appropriate Child number and Type account.

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. Enter Child number:
Code the Direct Deposit document or Bank Statement document with the child number obtained from the Child Welfare's Child File Update Page.
3. Enter Type Code:
Code the receipts with one of the following type categories:
251 = Adults
252 = Children
253 = Other
254 = County
255 = Clearing Account for posting State Funded Receipts
csr = Child Support Recoveries
ssi = Social Security Income (**use for children receipts only**)

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 region accounting staff and approved by the Accounting supervisor or Fiscal Operations Manager in Regional Accounting as part of the month-end reconciling procedures.

Title: **Cash Receipts**

4. Posting receipts:

- a. From Child Welfare page select “**Child Welfare Transaction Update**”
- b. Child number – enter number from receipt, Step #2 above. System will enter child’s name. Verify Child’s Name against receipt for accuracy
- c. Enter through the system and verify that the county number and name is correct based on the county for which you are posting receipts. **DO NOT OVERRIDE THE COUNTY NUMBER UNLESS YOU PLAN TO CHANGE IT IN STATEWIDE DATABASE.** If you do override the County Number, be sure and notify the Accounting supervisor and Fiscal Operations Manager so that they know they will need to transfer the client’s money from one county’s bank account to the new county’s bank account.
- d. Date – enter the date on the direct deposit documentation (Unless books are closed, then use 1st day of next month)
- e. Service month - enter the current year/month, if unable to determine based on information provided from your particular bank
EXCEPTION: On SSI/SSA checks review them for the correct service month that is to be used. It could be previous month or current month.
- f. Bank number – enter Bank 6X = Restricted Funds
- g. Ck# - 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 do not put the dashes when adding.)
- h. Type – enter the type code from receipt, Step #3 above

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

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.

- i. Pass over “Count”.

- j. The system will automatically fill in the “Description” field based on the type code entered. 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.

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 direct deposit documentation.

NOTE: Do not enter an amount on Lines 2 through 6 as they will not post to the General Ledger Page.

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 update it on Receipts Updates on the General Ledger Page.

- l. The system will automatically enter the account number. This field can also be overridden if needed
 - m. Total - The system will calculate the amounts entered and show the total. Verify the amount matches your direct deposit documentation.
5. Repeat steps 1 through 4 for each direct deposit documentation.
 6. Print Receipt Journal:
 - a. From the General Ledger Page, select option “Print General Ledger Reports”
 - b. Select “Print Receipts Journal”
 - c. Enter Journal Begin Date – enter the first day of the receipts you are reviewing
 - d. Enter Journal End Date – enter the last day of the receipts you are reviewing
 - e. Enter beginning bank number – 6X
 - f. Enter ending bank number – 6X
 - g. Choose to print by County Number or Region, Region option is best choice
 - h. Verify amounts and account numbers on the Receipts Journal against your Paper Receipts
 - i. Attach Receipt journal to the Receipts and Deposit Slips

Title: **Cash Receipts**

7. At Month-end
 - a. Total all direct deposit documentation for bank 6X
 - b. Print a Receipt Journal for the entire month for bank 6X
 - c. Verify that the total of all direct deposit documentation agrees with the total on the Receipts Journal for Bank 6X

HELPFUL HINT: One of the first things to look for if your receipts journal does not match your receipts and deposit slip totals, is to ensure that if you had to update a receipt in SMILE, you remembered to put the “-“ in front of the amount when making the correction.

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.

B. Procedures for Interest Proration – Bank 6X

It may be advisable to post each individual county’s interest using a separate day in case of corrections are needed.

1. Print the interest proration report
 - a. From Child Welfare page select “**Child Welfare Transaction Update**”
 - b. Choose Automated Interest Proration
 - c. Choose Post & Print Interest for Checking
 - d. Enter Interest Date – Use current day’s date as long books are not already closed
 - e. Enter Interest Amount – this the amount on your last month’s bank statement
 - f. Enter the County Number – take the default
 - g. The system will generate a report that will show each amount that will be posted to each child’s account. Check for accuracy and make sure the total ties back to the amount on your bank statement.
 - h. Once you have checked the report and it is accurate, then answer the following prompt - Are you ready to post interest for Checking to CW transactions and receipts (Y/N)
 - i. Choose “Y”
2. At Month-end
 - a. Print a Receipt Journal for the entire month for bank 6X
 - b. Verify that the total of all direct deposit documentation and interest agrees with the total on the Receipts Journal for Bank 6X

2006.4 Procedures for Direct Deposit of GIA Payments – Bank 8

1. Each Lead County for the Department of Family and Children Services is issued Grant-in-Aid (GIA) payments monthly to provide the Region with operating capital and reimbursement for the prior month's expenditures. Normally, the Regional Accounting offices will receive two deposits a month.
2. The People Soft EFT and ACH Remittance Report (AP427022A) contains a detailed breakdown by:
 - Local Agency, Lead County's county number
 - Program Number
 - Uniform Accounting System (UAS) disbursement codes, will be discussed in detail under D
 - Service Month
 - Amount
 - Using the program numbers, UAS disbursement codes and service month will guide Regional Accounting staff on how to properly record the payment detail into the accounting system.
3. The following information will provide guidance on how to interpret and post the EFT and ACH Remittance Report (AP427022A).

A. Program Series Reflected on the EFT and ACH Remittance Report

The EFT and ACH 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, 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 - Budgets loaded in these programs do not generate an advance or reimbursement check, this is for reporting purposes only. These programs are funded by local dollars from other outside sources (hospitals/schools). The fund source number is 6004.

Title: **Cash Receipts**

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.

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. These programs also have a 25% contractor's match share which is funded by the provider. 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.

42700	State Of Georgia	Report ID:	AP427022A
1200	Department of Human Services	Print Date:	07/20/2020
1000	EFT and ACH Remittance Report	PS Id:	APS2020X
GP	Accounts Payable		

Vendor Id:	0000328246	Account No:	XX7414
		Payment Amount:	\$5,977,262.91
Vendor:	<input type="text"/>		
		Page:	88
		Payment Id:	0000224154
		Payment Date:	07/21/2020
Invoice	Invoice Date	Voucher Id	Gross Amount
Discount Taken		Amount Paid	Payment Message
MIERCORR31219	03/12/2019	04872240	3,000.00-
	0.00	3,000.00-	
Payment Message			
LA 160 PGM 532 DCA FOR 201903 - MIER CORRECTION			
U-20200629-00198	06/29/2020	04866984	5,980,262.91
	0.00	5,980,262.91	
Payment Message			
LA 160 PGM 606 RMB FOR 202006			



B. Deductions on the EFT and ACH Remittance Report:

1. Reflected on the EFT and ACH Remittance Report deposit may be certain deductions. Deductions are shown with a minus “-“sign after the dollar amount.
2. Adjustments that may be made to the EFT and ACH Remittance Report are:
 - Special Advances to County Departments
 - Travel, Inc. expenditures
 - Cellular Phone expenditures

C. Reading EFT and ACH Remittance Report:

1. Invoice:
 - a. Payment ID (green arrow)
 - b. Payment Date - Date the MIERS posted in UAS (green arrow)
 - c. U-20200629-00198 (blue arrow)
 - U = UAS online transaction
 - 20200629 is the date the MIER posted in UAS
 - 00198 is a number that UAS assigns as an identifier
 - This is the only piece of data that cross references UAS MIERS to PeopleSoft vouchers.
 - d. LA 160 PGM 606 RMB 202006 (orange arrow)
 - LA stands for Local Agency
 - 160 is the lead county’s number
 - PGM 606 is the program number reported on the MIERS
 - The RMB (100, 300, 500-600 series) or CM (200 and 800 series) identifies disbursement code
 - The 202006 is the year and month being reimbursed
 - e. Voucher ID - PeopleSoft voucher number
 - f. Gross Amount - Amount reported on MIERS by program number.

D. UAS Disbursement Definitions

1. **RMB or CM** – Reimbursement for prior month’s expenditures. Amount should agree with prior month’s MIER. These amounts are posted to the Revenue Accounts (422.XXX, program # for all months except June) or the Due from DHR account (June’s reimbursements are posted to accounts 122.120-122.124 and 122.330).

2. **IOA** – Initial Operating Advance. This amount is 1/12 of the program budgeted amount that provides the Lead County with operating capital at the beginning of the fiscal year. These funds are usually received in July and are posted to the Advance Accounts (214.100-214.800).
3. **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 to receive reimbursement that will exceed the budgeted amount for a program. These adjustments are posted to the Advance Account (214.100-214.800).
4. **YER** – Year-end Reconciliation – This disbursement type reconciles the advances and reimbursements for the prior fiscal year. These funds are usually received in August and are posted to the Due to DHR (214.220-214.224 & 214.330).
5. **SOA** – Special Operating Advance – This disbursement type provides the Lead County with additional operating capital. This advance will be posted to the Advance Account (214.100-214.800). These funds will be recouped via the Disbursement Control Adjustment (DCA) or Year-end Reconciliation (YER).
6. **SRA** – Special Reimbursement Advance – This disbursement type provides the Lead County with additional capital for unusual expenses (EX.: telephone systems, new building expenses, etc.). This advance will be posted to the Advance Account (214.100-214.800). These funds are recouped via the monthly expense reimbursement process (422.XXX, program #).

E. Coding of EFT and ACH Remittance Report (COA Numbers):

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

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

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

Title: **Cash Receipts**

2. RMB – Prior Year’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

3. IOA – Initial Operating Advance:

NOTE: If an IOA is received in the new fiscal year, but it is for the Prior Fiscal Year, you should post it as if it were a YER disbursement type.

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 -	214.800	Advance Account
900 Series -	214.500	Advance Account

4. DCA – Disbursement Control Adjustment:

NOTE: If a DCA is received in the new fiscal year, but it is for the Prior Fiscal Year, you should post it as if it were a YER disbursement type.

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 -	214.800	Advance Account
900 Series -	214.500	Advance Account

Title: **Cash Receipts**

5. 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 -	214.220	Due DHR C/M Direct Benefits
900 Series -	214.224	Due DHR Direct Benefits

6. 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 -	214.800	Advance Account
900 Series -	214.500	Advance Account

7. 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 -	214.800	Advance Account
900 Series -	214.500	Advance Account

8. Other Adjustments:

- a. Cellular Phone Expenditures – post to 673.106
- b. 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
- 500 Series Program that child's expenditures are paid from, in order to post this to the Child Welfare Module for reimbursement from the state, **do not use 600 series programs for this**
- Approved interstate travel Form 5354-Child
- Itinerary
- Invoice

If it is for an employee, you will need

- Program the employee is paid from
- Approved interstate travel form 5354-Employee
- Itinerary
- Invoice

If you have to research a charge and will not be able to post it until the next month, post to 122.129 – Due from DHR Travel, Inc Expenditures. Once the proper accounts have been determined, you will then need to complete a General Journal Entry Form moving the charge from the 122.129 – Due from DHR Travel, Inc Expenditures to the correct Account.

NOTE: The DFCS case manager will need to submit a travel statement for all related expenditures in order to receive reimbursement from the state. Please refer to Travel Policy for Travel Filing deadlines.

9. Posting Receipts from the EFT and ACH Remittance Report:

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

10. Verify correct Chart of Account Number (COA):

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

11. Post receipts:

- a. From General Ledger Page select "RECEIPTS UPDATES".
- b. County Number - Enter your lead county's county number, the county name will populate
- c. Receipt Number - is the Payment ID Number on the EFT and ACH Remittance Report
- d. Receipt Date - is the Payment Date on the EFT and ACH Remittance Report (Unless books are closed, then use 1st day of next month)
- e. Posted indicator is entered at month end by system
- f. Description – GIA Deposit
- g. Bank Number - Bank 8 (used for all GIA Deposits)
- h. Account - Enter account numbers that were previously written on your EFT and ACH Remittance Report, Step #1 above
- i. Amount - Enter the dollar amount that corresponds to each account number
- j. Total - The system will calculate the amounts entered and show the total. Verify the amount matches your Payment Amount on the EFT and ACH Remittance Report.

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.

12. Print Receipt Journal:

- a. From the General Ledger Page, select option "Print General Ledger Reports"
- b. Select "Print Receipts Journal"
- c. Enter Journal Begin Date – Payment Date from EFT and ACH Remittance Report
- d. Enter Journal End Date – Payment Date from EFT and ACH Remittance Report
- e. Enter beginning bank number - 8
- f. Enter ending bank number 8
- g. Choose to print by County Number or Region, Region option is best choice
- h. Verify amounts and account numbers on the Receipts Journal against your ERF and ACH Remittance Report for accuracy
- i. Attach Receipt journal to the EFT and ACH Remittance Report

13. At Month-end

- a. Total all EFT and ACH Remittance Reports for bank 8
- b. Print a Receipt Journal for the entire month for bank 8
- c. Verify that the total of all EFT and ACH Remittance Reports agree with the total on the Receipts Journal for Bank 8

HELPFUL HINT: One of the first things to look for if your receipts journal does not match your EFT and ACH Remittance Report totals, is to ensure that if you had to update a receipt in SMILE, you remembered to put the “-“ in front of the amount when making the correction.