

Licking County Board of Developmental Disabilities

Administrative Policy Manual

**Policy: Policy on Resource Management
-- Cash Management Procedures**

**Revised: 9/93, 11/02, 12/06, 10/14,
2/19**

Section: 2.1.1

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I. REVENUE/INCOME

A. Receipt of Checks

- All incoming checks are received by the designated Fiscal Specialist.
- The Fiscal Specialist makes a copy of the check for recordkeeping purposes.
- The Fiscal Specialist completes a Pay-In Template required by the Licking County Auditor's Office for each check showing Receipt From, Receipt For, and Fund-Department-Account with the amount. The total of the Pay-In is calculated by the formula on the template and verified by the Fiscal Specialist by running a calculator tape.
- The Fiscal Specialist makes two copies of the Pay-In Template Form; a copy is attached to the check for the Auditor's Office and a copy is for the Licking County Board of Developmental Disabilities to attach to our check copy.
- Checks are stamped with "For Deposit Only – LCBDD"
- The Pay-In Template Form with checks attached are hand delivered to the Licking County Auditor's Office for processing.
- The Licking County Auditor's Office enters the Pay-In information into their computer system which provides a numerical Pay-In receipt number, printing two receipt copies.
- The Licking County Auditor's Office keeps the copy of the Licking County Board of Developmental Disabilities Pay-In Template and attaches their two computer-generated receipts to the check.
- The Pay-In is then taken to the Licking County Treasurer's Office where they verify the amount and stamp the Pay-In sheet with "PAID, the date, and the Treasurer's name". They keep one copy with the check and the Licking County Board of Developmental Disabilities gets a copy to attach with Pay-In documentation.
- The Fiscal Specialist enters the Pay-In receipt into the Licking County Board of Developmental Disabilities' computer system using the Pay-In documentation and posts Revenue.
- The Revenue is balanced with the County Monthly Income Reports received from the Licking County Auditor's Office.

B. Receipt of Cash

- The designated Fiscal Specialist receives all income cash.
- Cash can only be received by the Fiscal Specialist with a dated, numerical receipt showing who the cash was from, a description, and the amount.
- The Fiscal Specialist completes a Pay-In Template Form required by the Licking County Auditor's Office for cash showing Receipt From, Receipt For, and Fund-Department-Account with the amount. The total of the Pay-In is calculated by the formula on the template and verified by the Fiscal Specialist by running a calculator tape.

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- The Fiscal Specialist makes two copies of the Pay-In Template Form; a copy is attached to the cash for the Auditor's Office and a copy is for Licking County Board of Developmental Disabilities to attach to the documentation provided with the cash.
 - The Pay-In Template Form with the cash is hand delivered to the Licking County Auditor's Office for processing.
 - The Licking County Auditor's Office enters the Pay-In information into their computer system which provides a numerical Pay-In receipt number, printing two receipt copies.
 - The Licking County Auditor's Office keeps the copy of the Licking County Board of Developmental Disabilities Pay-In Template and attaches the two computer-generated receipts to the cash.
 - The Pay-In is then taken to the Licking County Treasurer's Office where they verify the amount and stamp the Pay-In sheet with "PAID, the date, and the Treasurer's name". They keep one copy with the cash and the Licking County Board of Developmental Disabilities gets a copy to attach with Pay-In documentation.
 - The Fiscal Specialist enters the Pay-In information into the Licking County Board of Developmental Disabilities' computer system using the Pay-In documentation and posts Revenue.
 - The Revenue is balanced with the County Monthly Income Reports received from the Licking County Auditor's Office.

C. Deposits

- The Fiscal Specialist makes deposits (Pay-Ins) whenever check/cash is received.
- Deposits are made by the next working day and taken to the Licking County Auditor's Office and Licking County Treasurer's Office as stated in the Receipt of Checks and Receipt of Cash sections.

D. Electronic Funds Transfers

- In all situations where feasible, the Licking County Board of Developmental Disabilities will have the payor use Electronic Funds Transfers (EFTs).
- The Licking County Treasurer's Office e-mails the Licking County Board of Developmental Disabilities EFTs to the Fiscal Specialist for LCBDD coding.
- The Fiscal Specialist processes the EFTs designated as MAC, Title XX, etc.
- The Ohio Department of Developmental Disabilities EFTs are scanned and e-mailed by the Fiscal Specialist to Misty Skaggs, Billing Process Supervisor, Primary Solutions.
- Misty Skaggs will code the EFTs and e-mail all EFTs back to the Fiscal Specialist for processing.
- The Fiscal Specialist completes a Pay-In Template required for each EFT by the Licking County Auditor's Office showing Receipt From, Receipt For, and Fund-Department-Account with the amount. The total of the Pay-In is calculated by the formula on the template and verified by the Fiscal Specialist by running a calculator tape on breakdown provided by The Billing Connection.
- The Fiscal Specialist makes two copies of the Pay-In Template Form; a copy is attached to the EFT for the Auditor's Office and a copy is for Licking County Board of Developmental Disabilities which is attached to a copy of the EFT.

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- The Pay-In Template Form with EFT attached is hand delivered to the Licking County Auditor's Office for processing.
 - The Licking County Auditor's Office enters the Pay-In information into their computer system which provides a numerical Pay-In receipt number, printing two receipt copies.
 - The Licking County Auditor's Office keeps the copy of the Licking County Board of Developmental Disabilities Pay-In Template and attaches their two computer-generated receipts to the EFT.
 - The Pay-In is then taken to the Licking County Treasurer's Office where they verify the amount and stamp the Pay-In sheet with "PAID, the date, and the Treasurer's name". They keep a copy of the receipt and the EFT sheet, and LCBDD gets a receipt copy to attach to documentation.
 - The Fiscal Specialist enters the Pay-In information into LCBDD computer system using the Pay-In documentation and posts Revenue.
 - The Revenue is balanced with the County Monthly Income Reports received from the Licking County Auditor's Office.

II. DISBURSEMENTS

A. Purchase Requisitions

- Before purchasing any merchandise, a purchase requisition must be completed by the staff member requesting the item or service. The form must include all requested information.
- The purchase of an item of equipment over Five Hundred (\$500.00) Dollars must have a bid sheet completed and attached to the purchase requisition.
- The purchase requisition is to be signed by the person requesting the merchandise with Budget Coding and approved by the Component Director then sent to the Business Office.
- The Business Office will check the account and fund balance to verify the availability of funds. A purchase order will be entered into Infal and signed by the Chief Financial Officer or the Superintendent/CEO. The purchase order will be forwarded to the County Auditor's Office for certification and approval and assignment of a purchase order number.

B. Purchase Orders/Invoices

- Fiscal Specialist will enter County Assigned PO number into computer system.
- Merchandise may then be purchased in a timely manner. **DO NOT ORDER ANY MERCHANDISE PRIOR TO RECEIVING A PURCHASE ORDER NUMBER.**
- Vendors should be asked to send the invoice directly to the staff member in each component that does the ordering to verify for accuracy. All related documentation (packing slip, invoice, etc.) will be sent to the Business Office.
- Fiscal Specialist will enter incoming, approved invoices into the computer system which will produce a voucher cover sheet to attach to the invoice and purchase order for

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payment, along with a remittance copy of the invoice which is paper-clipped to the voucher so the Auditor's Office can mail the check directly to the vendor.

The voucher cover sheet, designed by the Auditor's Office, provides the vendor number, vendor name, vendor address, description, invoice number, purchase order number, fund, department, account, amount, and whether the check generated should be mailed by the Auditor's Office or held for the Licking County Board of Developmental Disabilities to pick up check to mail. Checks generated for utilities, lease payments, and/or credit card payments are mailed directly to the vendor by the Fiscal Specialist to assure that the checks are applied to the correct account, the Licking County Board of Developmental Disabilities.

III. IMPREST FUND

The Licking County Board of Developmental Disabilities Imprest Fund is maintained for urgent short-notice expenditures. A log of disbursements is kept. Receipts are retained and the fund is reconciled monthly. The imprest fund balance maximum is one hundred dollars (\$100) and is replenished when the on-hand balance falls below twenty dollars (\$20).

IV. TRAVEL AND EXPENSE REQUEST

Request for Reimbursement Forms are used to request reimbursement for conference registration, meals, lodging, and transportation.

- The forms must be filled out accurately, typewritten, approved by the Component Director, and turned in at least two (2) weeks prior to the date of the conference.
- After the Business Office receives the request, the Superintendent/CEO and/or Chief Financial Officer will approve the request, and the form will be copied and sent to the staff member with a copy of the Board-approved resolution attached and a copy of the PO if it has been processed. The staff member will complete the form with ACTUAL expenses, attach receipts, have their supervisor sign and return to the Business Office for reimbursement the day following the conference/training/seminar.
- No registrations, parking expenses, meals, etc. will be paid without a proper receipt which contains the date, description of purchase, and the amount paid. No restaurant tips or alcoholic beverages will be reimbursed.
- Mileage reimbursement only does not require a Travel and Expense Request Form. The approved mileage form will suffice.

V. MILEAGE FORMS

These forms are used to report mileage driven in private car for work purposes.

- These forms must be completed according to the information requested on the form.

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- Street name and number and city are to be noted.
 - Names of persons served are not to be written on this form.
 - The Business Office will process mileage checks through the County Auditor's Office after approval of the Component Director and Superintendent or Director of Finance.
 - Forms may be submitted weekly or monthly. However, mileage over two (2) months old will not be reimbursed.
 - When staff travel from home to a meeting or conference, mileage reimbursement will be for the lesser of home to the meeting or office to the meeting.

VI. RECEIPT OF GIFTS AND DONATIONS

- All gifts and donations will be handled in a manner that will promote the trust of the public.
- Upon receipt of the donation the Fiscal Department will:
 - a) Review the donation source and intent of the donations; 1) if the donation has not been designated for a specific purpose or program, the donation will be forward to the Licking County Foundation (the Foundation) for deposit into the Board's endowment; 2) if the donation is marked with a specific purpose or program the donation will be handled consistent with Section I of the procedures.
 - b) For donations sent to the Foundation, they will acknowledge such donations with a letter to the donor indicating both the appreciation of the Board and appropriate tax status of the donation. The Foundation provides financial reports to the Board on a monthly basis.
 - c) For donations designated for a specific purpose, a letter of thank you and tax status is generated by one of the administrative staff acknowledging the donation. The appropriate component director is notified of the donation so they can plan accordingly on use of the funds that meet the donor's intent.
 - d) For donations exceeding \$100, the Superintendent and CFO will be notified of the donor and amount so that a personal note can be prepared if needed.

VII. PAYROLL

- The agency payroll software has an auto pay function that automatically enters biweekly hours once timecard is approved. The biweekly amounts are computed automatically.
- Timecards to be approved each Friday by 11:00. Payroll data must be reported to the County Auditor's Office in a timely manner for PERS and STRS purposes.
- The Payroll process begins the Friday before payday. Once the timesheets for the two-week period are approved, it is entered into the agency payroll program. Timecards are checked for accuracy and corrections are made. All overtime and miscellaneous pay forms must be signed by the appropriate component director or superintendent. Any additional salary adjustments are made (i.e. LWOP, additional hours for extra duty pay, resignations, etc.).
- All new hire information, changes, resignations, etc. is received from the Human Resource Coordinator or his designee. This information is added into payroll, breaking the information

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down into the appropriate cost categories for the Cost Report. At this time, the benefit amounts are also entered. The first check for new hires are always live checks.

- Once all payroll is entered, the information is transferred onto the turnaround sheets generated by the County Auditor's Office. A tape is run to balance this report with the Infallible report. When balanced, it is given to the Director of Finance for review and signature. Once signed, it is scanned and filed electronically, and the original is taken to the County Auditor's Office or scanned and emailed no later than the following Monday morning. The Auditor's office will call if there are any discrepancies or questions.
- The Auditor's Office issues the payroll vouchers via email.

Issuance of Pay Checks

- Agency staff are paid biweekly. Checks are direct-deposited unless a change has been made to an account.
- If a change to an account has been made, the staff person will have a live check on the next payday. The staff member with I.D. or Fiscal Specialist will pick the check up at the Auditor's Office Friday of pay day.

Request for Overtime, Extra Duty, or Miscellaneous Pay

- Any staff member that intends to work more than his/her normal scheduled hours must obtain prior approval from the Component Director before the time is worked. The appropriate form is completed by staff who are requesting to be paid overtime (at 1½ times their hourly rate), extra duty (paid at their hourly rate), or miscellaneous (on-call reimbursement).
- The request for overtime should be submitted as soon as possible to the Fiscal Specialist and must be signed by the staff person, component director/supervisor or superintendent. On-call payment requests should be submitted as soon as possible after service week has been served.
- The approved Request for Overtime, Extra Duty, or Miscellaneous Pay Form is kept by the Business Office.
- Overtime hours should be designated as such on the individual's timecard.
- Time off for sick leave, vacation, personal or other leave shall not be considered as actual time worked, for purpose of calculating overtime, even though staff may be paid for this leave time.