Chapter Title	Chapter #		Subject #
Fiscal Resources	F		200.1
Subject Title **Method of Accounting**	Adopted 12/15/99	Last Revised 4/6/17	Reviewed 3/15/05; 4/20/10; 2/24/14; 8/26/15; 4/6/17

PROCEDURE

Application

This procedure shall apply to The Right Door for Hope, Recovery and Wellness.

1.0 Intent

All valid general ledger entries, and only those entries, should be accurately recorded in the general ledger.

2.0 Posting Monthly Activity to the General Ledger

2.1 All activity should be posted to the general ledger at least monthly. The postings to the general ledger accounts may come from any and all of the following journals:

- General journal – adjusting journal entries
- Billings journal – insurance billings and accounts receivable activities
- Purchases journal – expense and accounts payable entries
- Payroll journal – payroll summary
- Cash receipts journal
- Cash disbursements journal

2.2 All journal entries (recurring and nonrecurring) that do not originate from journals should be supported by journal vouchers.

2.2.1 Nonrecurring adjusting journal entries should be prepared to properly reflect account balances. Nonrecurring adjusting journal entries include, but are not limited to, the following items:

- Correction of posting errors
- Accrual of income and expense items
- Recording of non-cash transactions

2.3 All journal vouchers for journal entries must have adequate supporting documentation.

2.4 All journal vouchers for entry into the general ledger must be reviewed by the Accounting Manager or Chief Financial Officer.

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3.0 General Ledger Maintenance

3.1 A trial balance should be prepared monthly from the general ledger.

4.0 Billing for Services

4.1 All third-party payers, if applicable, shall be billed for services provided to The Right Door for Hope, Recovery and Wellness consumers. All third-party payers shall be billed prior to accessing Medicaid funds as Medicaid is the payer of last resort.

Robert S. Lathers, Chief Executive Officer	Date		