



Daily Cash Control System:

The Daily Cash Control system is a way of making sure that all that is received each day is posted correctly and deposited in the bank. This *paper system* is necessary since we are dealing with paper payments (cash & checks) that need to be kept from getting “lost”.

■ Components of Daily Cash Control:

- ☐ Daily Cash Control Log book. Each **page** in the book represents **one month**.
- ☐ **3-Part NCR, sequentially numbered Cash Receipt Books** in the practice's name – to control daily cash (computer receipts should *not* be used and the bookkeeper should do all of the daily posting, *never* the receptionist).
- ☐ **Daily Financial Control Envelope** – to list all daily payments and to reconcile and give to bookkeeper at the end of the day.
- ☐ Bank Deposit Slips (your own) – to show how much was actually deposited in the bank.

■ Daily **RECEPTIONIST** procedures for cash control:

- ☐ Collect *cash from patients* and:
 - give them the *original* of a sequentially numbered cash receipt.
 - clip the *second copy* of the receipt to the cash and put them in the control envelope.
 - the *third copy* stays in the book for reference.
- ☐ Collect *checks from patients* and:
 - place them in the Daily Financial Control envelope if they don't want a check receipt.
 - if the patient wants a *check receipt*, give them a Cash Receipt, noting that it was for a check and place the check in the Daily Financial Control envelope.
- ☐ Collect *checks in the mail* and place the checks, along with their envelopes, in the **Daily Financial Control envelope**.
- ☐ Collect *Credit Card Payments*:
 - Process the credit card charge in your normal manner (manual or modem connection).
 - List the Patient's Name, Account Number and charge payment Amount on the front of the Daily Financial Control Envelope.
 - Give the patient a receipt and place the other copy of that receipt in the Daily Financial Control Envelope, noting that it was for a credit card charge payment.
- ☐ End of the day processing of the Daily Financial Control envelope:
 1. Enter the doctor's *name, date, office* and *day of the week* and *sign* the envelope.
 2. Enter the total number of Financial Arrangement Forms on the front of the envelope.
 3. Enter the total number of Charge Slips on the front of the envelope.
 4. Enter any other materials being sent to the bookkeeper.
 5. Enter the *inclusive numbers* the of cash receipts and the total number of Checks
 6. Enter the Total Amount of the checks and the Total Amount of the Cash.
 7. Tally the Total of the Charge Card Payments and enter it on the next line.
 8. Tally the total Amounts of Credit Charges, Checks and Cash and enter the Total.
 9. Enter any notes required to explain and enclosures.



Your Printer can print these for you; you will need one per day per office.

Daily Financial Control Envelope

Name of Doctor: _____, Date: _____

Office: _____, Day of Week: Mon ☐ Tue ☐ Wed ☐ Thu ☐ Fri ☐ Sat ☐

Name of Person Preparing Envelope: _____

Signature of person preparing envelope: _____

Number of Financial Arrangements enclosed (from TC): _____

Number of Miscellaneous Charge Control Slips enclosed: _____

_____ enclosed: _____

_____ enclosed: _____

Inclusive Cash Receipt Numbers: from _____ to _____ OK ☐

Total *NUMBER* of all checks enclosed: _____ OK ☐

Charge Card Payment by Patients

Patient's Name	Account #	Amount Paid
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

Total *AMOUNT* of all **Credit Card Payments**: \$ _____ OK ☐

Total *AMOUNT* of all **CHECKS** enclosed: \$ _____ OK ☐

Total *AMOUNT* of all **CASH** enclosed: \$ _____ OK ☐

Total AMOUNT enclosed: \$ _____ OK ☐

Bookkeeper's Signature after
checking (OK ☐) contents: _____ Date: _____

Notes: _____



- ☐ Complete the **Daily CASH CONTROL LOG** entry for the day: (see page 4 for log)
 - Enter Today's Date on the correct **Day of Month** line.
 - Use the numbers and amounts on the Daily Cash Control Envelope to enter:
 - Credit Card Payments (front of Daily Financial Control envelope) (Column **A**)
 - the dollar amount of CASH. (Column **B**)
 - the dollar amount of CHECKS. (Column **C**)
 - the Total Amount of Income. (Column **D** = Column **A** + Column **B** + Column **C**)
 - ☐ Post Dated Checks:
 - When there are post-dated checks, the checks are *not* posted by the bookkeeper until they are deposited in the bank.
 - To remember to post the check, note the amount of the check in the **Notes** column on the right for today. Also enter in the notes column on the *line* for that future post-dated check date (as indicated in the 1-31 column on the left), the post-dated check amount that you will add to *that* date's bank deposits.
 - ☐ Seal the Daily Financial Control Envelope and give it to the bookkeeper.
- **Daily BOOKKEEPER procedures for cash control:**
- ☐ The bookkeeper receives the Daily Financial Control Envelope and:
 - Opens it and checks the contents against the amounts listed on the front of the envelope at the end of the day or the next morning.
 - Signs envelope indicating that all was correct, or resolves any differences with receptionist.
 - ☐ The bookkeeper uses the materials in the envelope and posts:
 - the new treatment charges on the Financial Arrangement forms.
 - the miscellaneous charges on the charge control slips.
 - the cash and check payments to the patient's accounts.
 - any credit card charged payments to the patient's account.
 - any adjustments required on the patient's accounts.
 - and then proofs the amounts posted by making a printout of all postings and matching it with the amounts on the Daily Financial Control Envelope.
 - ☐ The Bookkeeper completes the "Daily Cash Control Log":
 - The amount of income posted is entered in Column **E** on the control log".
 - The checks and cash are deposited in the bank and the amount on the deposit slip is entered in Column **F** on the control log.
 - It is obvious that if there are NO charge card payments that Column **F** equals Column **E** equals Column **D**, otherwise the amount posted never equals the amount deposited when there are charge card payments.
 - The deposit slip is placed in the Daily Financial Control Envelope, which is filed until the end of the month,
 - ☐ **At the end of the month,**
 - Total Columns & Proof the Daily Cash Control Log.
 - Resolve any discrepancies shown by proof (post-dated checks, etc.)
 - Account for "Direct Deposit" bank account income and make sure they are posted to the patient's accounts.
 - Start a new log page the next month.



Daily Cash Control Log:

DAY of mo	DATE of Payment (use same date for Posting)	Credit Card Payments (listed on Daily Financial Control Envelope)	\$	\$	Total	Total	Amount	Notes on <i>differences</i> when columns don't proof out. (post-dated checks?)
			Amount of CASH	Amount of Checks	Amount of INCOME	Amount POSTED to Patient Accounts	DEPOSITED in Bank (on bank receipt)	
		A	B	C	D=A+B+C	E=D	F=B+C	→ Column Proofs
1	01-04-03	\$127.00	\$465.00	\$4,678.45	\$5,270.45	\$5,270.45	\$5,270.45	
2								
3								
4								
5								
6								
7								
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26								
27								
28								
29								
30								
31								
TOTALS								→ Do Column Proofs



Miscellaneous Charge Control System:

Miscellaneous charges are for broken retainers, new appliances, diagnostic records, or any *non-treatment* fee charge – all treatment fees charges are initiated by the TC using a Financial Arrangement Form.

■ Components of Miscellaneous Charge Control:

- ☐ Miscellaneous Charge Control Book.

■ Use of the Miscellaneous Charge Control system:

- ☐ There is one miscellaneous charge control book in the records for *each office* of the practice and the cover of the book is labeled by "OFFICE".
- ☐ When the doctor decides that there will be a charge, or when there is an automatic charge that can be initiated by the clinical team (e.g., initial records if done, retention visits, etc.). Use *one* slip of the page of six slips in the charge control book for each miscellaneous charge, indicating:
 - the DATE of the charge.
 - the DUE DATE, if an appliance.
 - the Patient's NAME, and if needed, the GUARANTOR who will pay the charge.
 - any notes clarifying the charge.
 - the TYPE of charge is noted by entering the amount of the charge in the **CHARGE** column; or entering the type if not already on the form.
 - the INITIALS of the person filling out the form.
 - the disposition of the charge (either pay receptionist now or bill this month).
- ☐ The *charge slip* is removed from the book, clipped to the Tx chart and sent to the receptionist for disposition.
- ☐ DAILY, the Receptionist:
 - collects from the patient if necessary and gives a cash receipt if paid in cash and clips the cash to the charge slip.
 - clips the check payment or cash payment/receipt to the charge slip
 - places it in the Daily Financial Control Envelope.
- ☐ MONTHLY, the Bookkeeper:
 - receives the Charge Slips and payments if done.
 - posts the charge and any payment.
 - *each month*, collects all of the office Miscellaneous Charge Control books and:
 - reviews every entry not previously checked off as accounted for.
 - posts the charge if not already posted (sometimes the charge slips get lost).
 - checks off the entry as being accounted for.
 - bills the patient for any unpaid charges and follows up on its payment.
 - Returns the books to the various offices via the clinical team.



THE BIO-ENGINEERING CO.

SUPER SUPPORT PROGRAM

Miscellaneous Charge Control Book:

You can purchase these from me; 300 charge receipts per book.

<p>Date: _____ Due Date: _____</p> <p>Pt's Name: _____</p> <p>Guarantor: _____</p> <p>Notes: _____</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: left;">Service Provided</th> <th style="text-align: left;">CHARGE</th> </tr> </thead> <tbody> <tr><td>Special Evaluation:</td><td></td></tr> <tr><td>Diagnostic Records:</td><td></td></tr> <tr><td>Panographic X-Ray</td><td></td></tr> <tr><td>Digital Photos:</td><td></td></tr> <tr><td>New Retainer:</td><td></td></tr> <tr><td>Retainer Repair:</td><td></td></tr> <tr><td> </td><td></td></tr> <tr><td> </td><td></td></tr> <tr> <td style="text-align: right;">TOTAL</td> <td>\$</td> </tr> </tbody> </table> <p>Initials: _____ Pay Receptionist <input type="checkbox"/> Bill for Charge <input type="checkbox"/></p>	Service Provided	CHARGE	Special Evaluation:		Diagnostic Records:		Panographic X-Ray		Digital Photos:		New Retainer:		Retainer Repair:						TOTAL	\$	<p>Date: _____ Due Date: _____</p> <p>Pt's Name: _____</p> <p>Guarantor: _____</p> <p>Notes: _____</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: left;">Service Provided</th> <th style="text-align: left;">CHARGE</th> </tr> </thead> <tbody> <tr><td>Special Evaluation:</td><td></td></tr> <tr><td>Diagnostic Records:</td><td></td></tr> <tr><td>Panographic X-Ray</td><td></td></tr> <tr><td>Digital Photos:</td><td></td></tr> <tr><td>New Retainer:</td><td></td></tr> <tr><td>Retainer Repair:</td><td></td></tr> <tr><td> </td><td></td></tr> <tr><td> </td><td></td></tr> <tr> <td style="text-align: right;">TOTAL</td> <td>\$</td> </tr> </tbody> </table> <p>Initials: _____ Pay Receptionist <input type="checkbox"/> Bill for Charge <input type="checkbox"/></p>	Service Provided	CHARGE	Special Evaluation:		Diagnostic Records:		Panographic X-Ray		Digital Photos:		New Retainer:		Retainer Repair:						TOTAL	\$
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