

Kids Central, Inc. System of Care Policy & Procedure

Series: Finance, Accounting and Contracts

Policy Name: Journal Entries

Policy Number: 925

Origination Date: 08/23/06

Revision Date:

Authority:

Policy:

It is the policy of this Kids Central, Inc. to prepare journal entries as needed in order to record required accrual basis adjustments, corrections, or reclassifying entries for the month as per the supporting documentation or explanation.

Procedure:

1. Adjusting journal entries are prepared by the fiscal staff.
2. Journal Entries are reviewed and approved by the Chief Financial Officer or designee.
3. Adjusting journal entries and monthly entries are made to the General Ledger at the end of each month.

Approved By:

Cynthia A. Schuler, Chief Executive Officer

Date