Reorder from:

WMS-56-NC

INSTALLATION AND OPERATION INSTRUCTIONS FOR YOUR WMS-56-NC MEDICAL PRACTICE MANAGEMENT SYSTEM

*** IMPORTANT ***

Retain these instructions for reference and training of personnel.

Thank you for purchasing your new one-write system. We feel that you will enjoy many benefits from your new system. By following these easy, illustrated instructions, you will find yourself saving significant time in your daily bookkeeping, while maintaining a professional set of books for your accountant to review. As always, we advise that you consult with your accountant prior to any change in your accounting procedures. If any questions or problems arise, we encourage you also to contact your dealer.

Introduction

This system is designed to improve your control over both the cash receipts and accounts receivable functions in your practice. These instructions outline the recommended operating procedures followed by most professional offices.

A good working knowledge of all the forms and equipment in the system will make installation and operation much easier. Please familiarize yourself with the use of the following forms and equipment:

- Day Sheet
- Accounting Board
- Patient Transaction Slip
- Patient Ledger Card
- Superslip
- Quick Payment Envelope
- Statement Mailing Envelope
- Ledger Card Tray and Indexes
- Journal Storage Binder

These instructions apply even though you may have purchased additional forms and equipment. The use of this additional equipment will be explained in the SYSTEMS OPTIONS section.

INSTALLATION INSTRUCTIONS

When converting from another accounting system, it is very important that all pertinent patient financial information be accurately carried forward. To ensure this, our first step is to obtain a total of all outstanding patient account balances. This is called an Accounts Receivable Trial Balance.

There are two possible methods to take the A/R Trial Balance:

(1) Take an adding machine total of all open balance amounts from your existing patient ledgers;

(2) Make a Trial Balance Report by listing the names and amounts due for all open accounts.

In whatever manner you choose, obtain the Accounts Receivable Trial Balance. This is an important conversion starting point because it can later be used to prove that all individual patient balances were accurately transferred. BE SURE TO KEEP YOUR REPORT (OR ADDING MACHINE TAPE) UNTIL YOUR ENTIRE INSTALLATION IS COMPLETED.

IMPORTANT - While in the process of transferring balances, there should be no postings to either your new or old patient receivable accounts. Once you are sure that all of your patients account balances have been properly transferred, you may resume daily posting.

After installation, all the old patient ledgers should be stored in case any disputes arise over any of the balances brought forward.

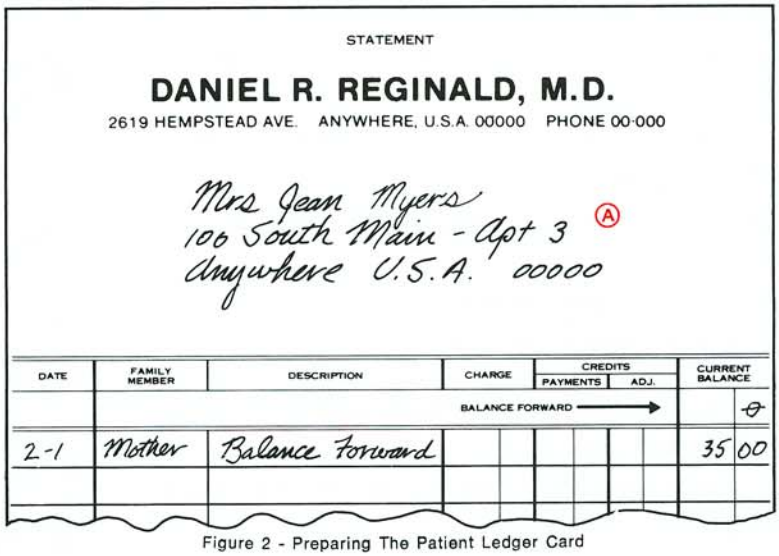
1 Preparing The Patient Ledger Cards

The patient ledger card is the key to the Wilmer system. Each card normally reflects services rendered to an entire family. What's more, the patient ledger, when photocopied, becomes the itemized statement that is mailed at the end of the month to those accounts with open balances.

Refer to Figure 2 as you do the following:

A. Enter the NAME and ADDRESS of the individual responsible for payment of the account. Type or print legibly.

B. On the first transaction line, enter the CURRENT BALANCE of that patient's account. Be sure to post the date when this balance was transferred, as in the example. If there is no balance, enter a zero ('0').



STATEMENT

DANIEL R. REGINALD, M.D.

2619 HEMPSTEAD AVE. ANYWHERE, U.S.A. 00000 PHONE 00-000

Mrs Jean Myers
100 South Main - Apt 3 (A)
Anywhere U.S.A. 00000

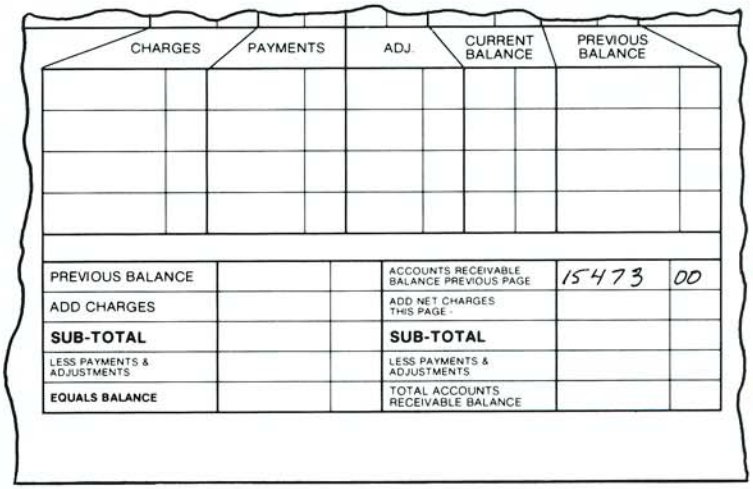
DATE	FAMILY MEMBER	DESCRIPTION	CHARGE	CREDITS PAYMENTS	CREDITS ADJ.	CURRENT BALANCE
		BALANCE FORWARD →				0
2-1	Mother	Balance Forward				35 00 (B)

Figure 2 - Preparing The Patient Ledger Card

Repeat the above procedure for each patient account. Once all ledger cards have been headed-up and balances brought forward, obtain a total of all open balances from the newly prepared ledger cards. Compare this total with the Trial Balance tape total previously taken. THESE TWO TOTALS MUST AGREE.

When you are satisfied that your Accounts Receivable account is in balance, you are ready to transfer this total to the first daysheet you will use. Refer to Figure 3, A.

NOTE - At the beginning of each new day, this A/R balance will be "carried forward" from the daysheet used the previous day. See Figure 3, B. This procedure will be explained further in STEP 3 - PREPARING THE DAYSHEET and STEP 9 - ACCOUNTS RECEIVABLE CONTROL.



CHARGES	PAYMENTS	ADJ.	CURRENT BALANCE	PREVIOUS BALANCE

PREVIOUS BALANCE			ACCOUNTS RECEIVABLE BALANCE PREVIOUS PAGE	15473 00
ADD CHARGES			ADD NET CHARGES THIS PAGE	
SUB-TOTAL			**SUB-TOTAL**	
LESS PAYMENTS & ADJUSTMENTS			LESS PAYMENTS & ADJUSTMENTS	
EQUALS BALANCE			TOTAL ACCOUNTS RECEIVABLE BALANCE	

(A) COMES FROM THE DAYSHEET FOR YESTERDAY (or from A/R Trial Balance Report)

(B) GOES TO THE DAYSHEET FOR TOMORROW

Figure 3 - Accounts Receivable Control Totals

2 Arrangement And Use Of Ledger Card Files

After you have headed-up your patient ledgers and transferred all account balances forward, you are now ready to file the ledgers. Wilmer recommends a filing method that will automatically age and separate your accounts for statement billing.

If you utilize the transaction slip/statement method of "immediate billing," wherein the patient is "billed" before he leaves the office, you will want to age these billings for a specified period to await payment before sending a followup or second billing.

This easy filing procedure separates, at the end of each billing period, the overdue accounts from those currently billed and those on which there was a payment.

First, set up the posting tray with 3 sets of A to Z indexes. Refer to Figure 4.

A. File all active ledgers with no 'CURRENT BALANCE' in the back section.

B. File all ledgers with a 'BALANCE DUE' in the center section.

C. Leave the front section empty.

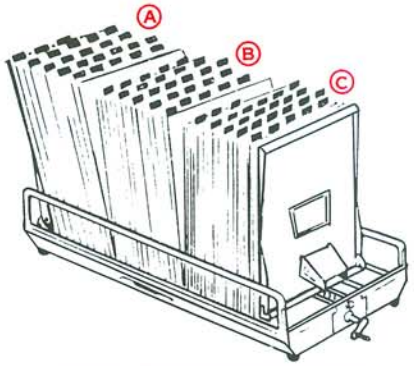


Figure 4 - First Day of Billing Period

During the billing period, as patients visit the office, locate and pull their ledgers from the back, center or front section. Post charges and/or payments and file as indicated in Figure 5.

A. File active ledgers with 'NO BALANCE' in the back section.

B. File all ledgers with a 'BALANCE DUE' in the front section.

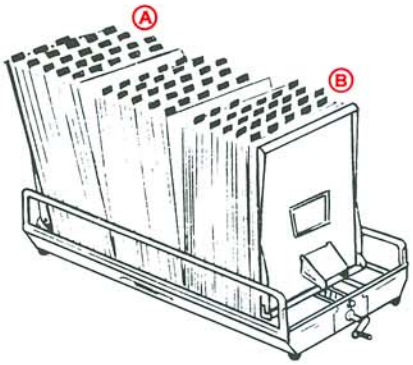


Figure 5 - During Billing Period

At the end of the billing period you are ready to send statements to your past due accounts. By following the instructions outlined above, all of the ledger cards left in the center section are now past due. Refer to STEP 12 - SENDING MONTHLY STATEMENTS.

OPERATING THE SYSTEM

Once you have completed the conversion process, operation of the system becomes a daily routine. By following these instructions you should quickly master operation of the system. There are some other forms that you may be using other than those illustrated. Refer to the SYSTEMS OPTIONS section for an illustration of some of these forms.

3 Preparing The Daysheet

The DAYSHEET is a permanent daily summary record of all patients treated on a given day, the treatment or services rendered, fees charged, all monies collected and amounts still owing on account. The daysheet provides cash and accounts receivable control in addition to showing the month-to-date status of practice revenues.

Each morning, a fresh daysheet should be placed on the accounting board. To load the board, place it on the desk top with the row of alignment pegs to the left. Now open the board to the right so the metal writing surface is fully exposed. Refer to Figure 6 as you do the following:

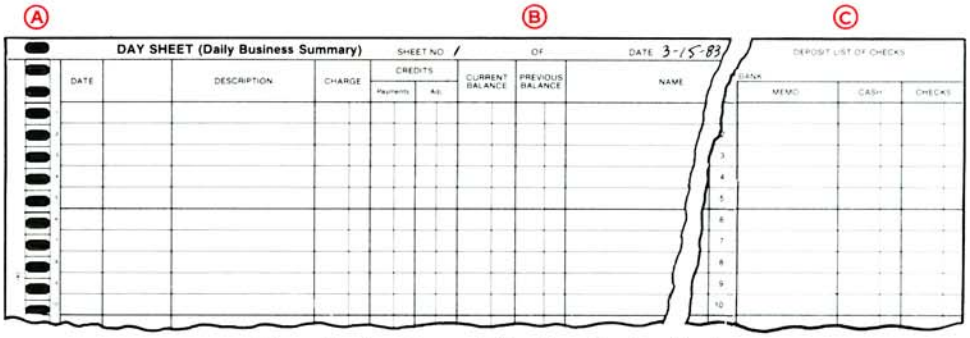


Figure 6 - Loading and Heading the Daysheet

A. Pull back the metal clip on the left and load the daysheet by placing its holes over the alignment pegs of the accounting board. When aligned, release the clip.

B. Fill in the SHEET NO. and DATE at the top margin.

C. Attach the stick-on Deposit Slip by first peeling back the strip protecting the adhesive backing. Press the deposit slip down when it is properly aligned on the daysheet.

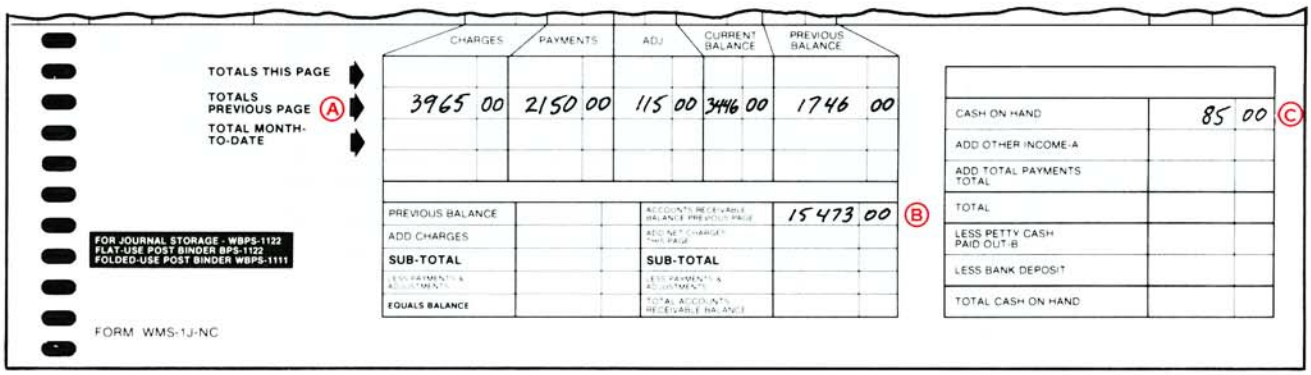


Figure 7 - Transferring Month-To-Date Totals

You are now ready to transfer your Accounts Receivable and Cash totals forward. Refer to Figure 7 as you do the following:

A. Look at the MONTH-TO-DATE totals from the daysheet of the previous day. Enter these totals on today's daysheet as shown.

B. Enter the total ACCOUNTS RECEIVABLE BALANCE from the previous page.

C. Enter the CASH ON HAND.

If you are using single copy transaction statements, you should align a bank of these on the board so that the top slip registers with the first writing line on the daysheet.

Once you have done all of the above you are ready to record transactions.

4 Recording Daily Transactions

There are two types of patient transaction slips in prevalent use in medical offices. Refer to the illustrations in Figures 8 and 9.

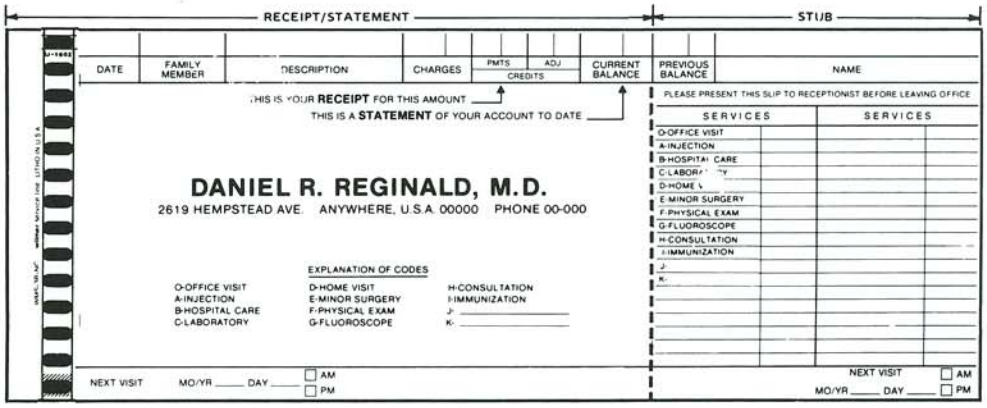


Figure 8 - Single Copy Transaction Slip

The single-copy transaction slip (Figure 8) is divided by a perforation into two sections. The smaller right-hand portion is called the STUB section; the larger left-hand section is called the RECEIPT/STATEMENT section. Entries on the STUB section carbon directly to the day-sheet; entries on the RECEIPT/STATEMENT section carbon onto the patient ledger card and are also transferred to the daysheet by means of the carbonless coated paper. Normally these forms are shingled (overlapped) in banks of 25 to make it more convenient to keep them aligned on the accounting board.

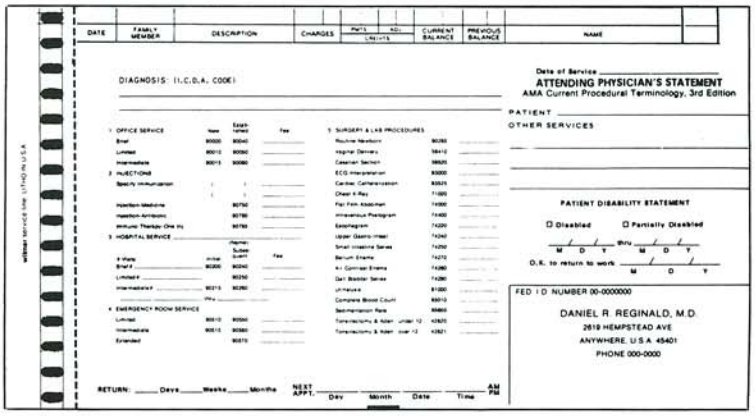


Figure 9 - Superslip or Multi-Part Transaction Slip

The multi-part transaction slip (Figure 9) may have two or three copies. We refer to this type of fee slip as a SUPERSLIP™. Since most patients are covered by some type of healthcare insurance, the SUPERSLIP™ is designed to substitute for the "Attending Physician's Statement" portion of the health insurance claim form. The biggest advantage of this form is that a copy can be given to the patient to attach to his insurance claim. This relieves the doctor's office of the time-consuming task of completing the patients' claims for them. After all, filing an insurance claim is the patient's responsibility.

Even in an office where the staff files the insurance claim for the patient, the use of the SUPERSLIP™ facilitates better inter-office communications between the doctor, the doctor's staff and the patient. The expanded format of the SUPERSLIP™ leaves no doubt as to the treatment and services rendered.

The procedures for using each type of form are explained separately.

USING THE SINGLE-COPY TRANSACTION SLIP

As each patient enters the office (refer to Figure 10):

A. Look at the CURRENT BALANCE column of the patient's ledger card to determine how much they currently owe on account. On the first blank transaction slip enter the balance outstanding in the PREVIOUS BALANCE block, if there is no current balance, enter 'O'.

B. Write the PATIENT'S NAME in the appropriate block.

C. There is a FEE SLIP NUMBER pre-printed on both portions of the transaction slip. Enter this number in the appropriate column on the daysheet.

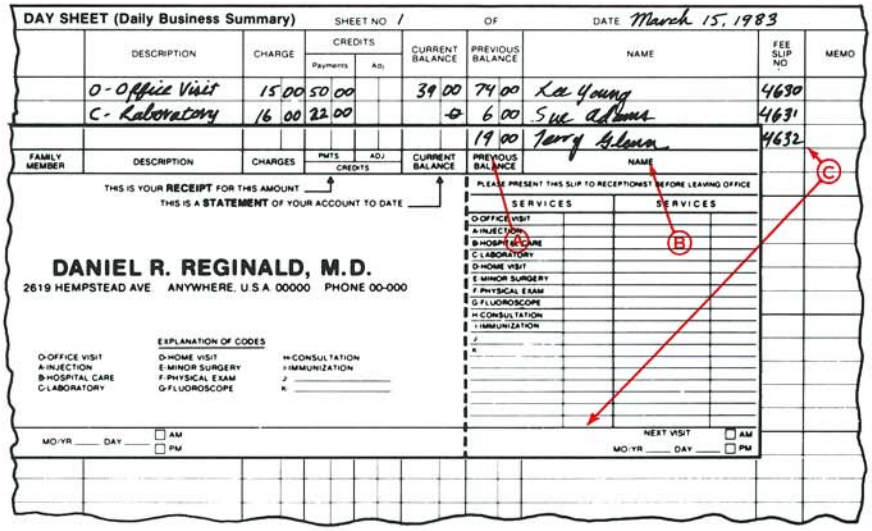


Figure 10 - Checking Patient Into Office

Detach the STUB section from the RECEIPT/STATEMENT section by tearing at the perforation. Transmit the stub to the doctor along with the patient's medical records. Make sure to leave the RECEIPT/STATEMENT section on the accounting board.

After treating the patient, the doctor or the doctor's assistant enters on the STUB section the services performed, the fee (optional) and the approximate date he would like to next see the patient. The STUB section is then given to the patient to return to the reception desk.

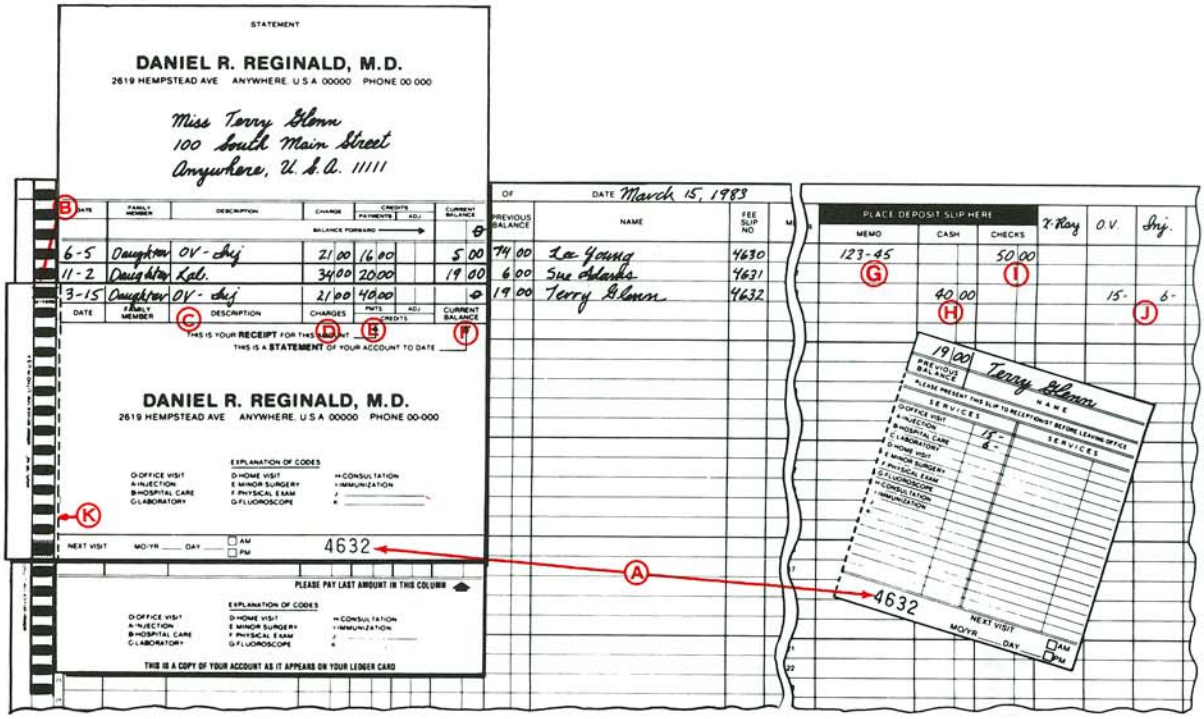


Figure 11 - Completing Patient Transaction

When the STUB section is returned to the reception desk: (refer to Figure 11):

A. Look at the control number on the STUB. Find the RECEIPT/STATEMENT section with the matching number.

B. Insert the patient's ledger card under this RECEIPT/STATEMENT section, directly against the alignment pegs with the carbon strip of the slip covering the first blank line of the card.

C. Enter today's DATE and a brief DESCRIPTION of today's services. Use the codes explained on the fee slip and patient ledger card.

D. Enter the total fee for today's services in the CHARGE block.

E. Now is an excellent time to ask the patient for payment. If a payment is made, enter the amount received in the PAYMENT block.

F. Calculate the new CURRENT BALANCE and enter this amount in the appropriate block. (CURRENT BALANCE = PREVIOUS BALANCE + FEES CHARGED − PAYMENT).

G. If the payment is by check, enter the bank transit number on the check in the MEMO column of the deposit slip.

H. If the payment is in currency, enter the total amount in the CASH column.

I. If the payment is by check, enter the total amount in the CHECK column.

J. OPTIONAL: Enter the fee amount(s) in the appropriate analysis column(s) on the right hand side of the daysheet. (This distribution can be done at a later time if you so choose.)

K. Remove patient ledger card and receipt/statement portion of transaction slip from board by grasping both forms and gently tearing the slip at the perforation along the left edge.

Once the transaction slip is off the board write the next appointment information on the bottom of the RECEIPT/STATEMENT. Keep the STUB section for audit control purposes.

If the patient has a current balance outstanding, slip the receipt/statement section in a Quick-Payment Envelope (Fig. 12). This will enhance the chances of the patient mailing a payment promptly.

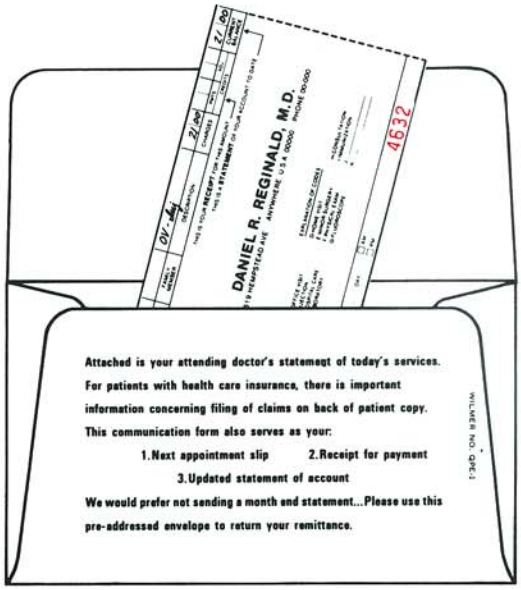


Figure 12 - Quick-Payment Envelope

USING THE MULTI-PART TRANSACTION SLIP (SUPERSLIP)

As each patient enters the office (refer to Figure 13):

A. Look at the CURRENT BALANCE column on the patient's ledger card to determine how much they currently owe. Align a multi-part transaction slip on the first available posting line on the daysheet. Enter the balance outstanding in the PREVIOUS BALANCE block. (If there is not a current balance, enter '0').

B. Write the NAME of the responsible party (insured) in the appropriate block.

C. Enter the FEE SLIP NUMBER that is pre-printed on the transaction slip.

D. Enter the PATIENT'S NAME and the DATE OF SERVICE as shown.

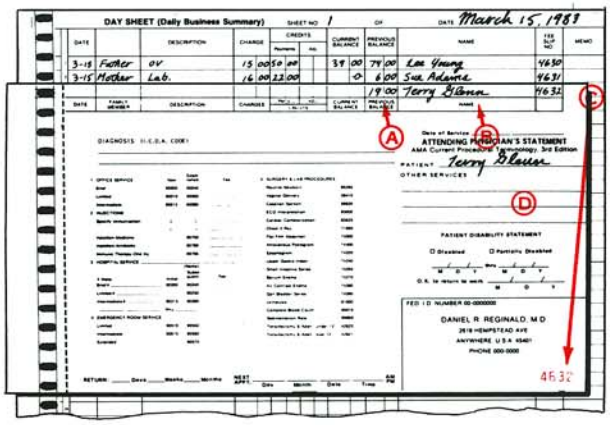


Figure 13 - Checking Patient Into Office (Using Superslip)

The entire form is now removed from the accounting board and transmitted to the doctor with the patient's medical records. When treatment has been completed, the doctor or doctor's assistant indicates services performed, diagnosis and writes in the date when they would next like to see the patient. The doctor may also write down the fees for each procedure, although in many offices this task is completed by the receptionist/bookkeeper. When the doctor is done, he gives the patient the transaction slip to return to the front desk.

NOTE - If there are any questions about the transaction slip, they should be reconciled immediately before continuing.

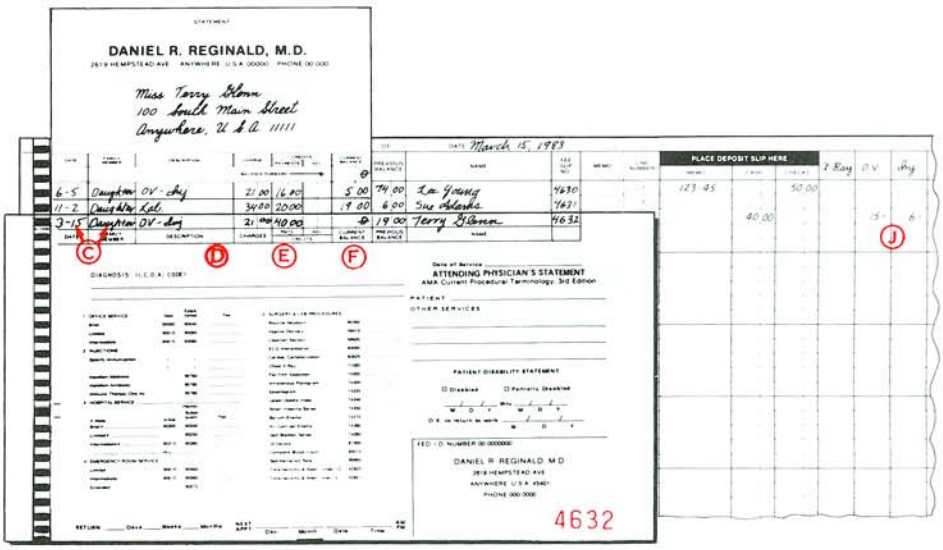


Figure 14 - Completing a Patient Transaction (Using Superslip)

WHEN THE PATIENT RETURNS TO THE BUSINESS DESK -

Refer to Figure 14 as you do the following:

A. Look at the fee slip number of the transaction slip and align it on the corresponding writing line of the DAYSHEET. Press the peg holes of the form down over the alignment pegs.

B. Turn back the top copies of the transaction slip, revealing the posting line on the pink carb-n-bond paper. Insert the patient's ledger card between the pink copy and the daysheet so it butts against the pegs and the posting line of the transaction slip covers the first open writing line of the ledger card.

C. Enter today's DATE and a brief DESCRIPTION of services. The codes on your transaction slip or on the bottom of your patient ledger card may be used to abbreviate.

D. Enter the total fee for today's services in the CHARGE block.

E. Now is an excellent time to ask the patient if he plans to pay while still in the office. If a payment is made, enter the amount received in the PAYMENT block.

F. Calculate the new CURRENT BALANCE and enter this amount in the appropriate block. (CURRENT BALANCE = PREVIOUS BALANCE + FEES CHARGED TODAY − PAYMENT).

G. If payment is made by check, enter the bank transit number in the MEMO column.

H. Enter the total check amount in the CHECKS column.

I. If payment is made with currency, enter the total amount in the CASH column.

J. OPTIONAL: Distribute the fee amounts in the appropriate analysis columns.

Remove the multi-part transaction slip from the accounting board. Once it is off the board you can write the next appointment information in the space provided.

The normal sequence of distribution is:

White - Office file copy. Used for audit control and followup of inquiry.

Canary - Insurance copy. To be attached by patient to their insurance claim.

Pink - Patient's personal copy for income tax records.

If the patient has a CURRENT BALANCE, insert their copy of the transaction slip into a convenient Quick-Payment envelope. Refer to the illustration in Figure 12.

File the patient's ledger card according to the system outlined in STEP 2 - ARRANGEMENT AND USE OF LEDGER CARDS.

5 Recording Mailed-In Payments

Normally, a period of time is scheduled each day to open and separate the mail. Once all checks received have been sorted they can all be posted at one time.

In busy offices a separate daysheet may be used to record these payments by mail. An alternate procedure is to start on the last posting line of a daysheet and move upward. Both of these methods allow the mailed-in payments to be kept separate from normal daily office visits.

For each check received, you first must determine the account to which to apply the payment. That patient's ledger card should be pulled and placed over the daysheet so that it is flush against the alignment pegs. Make sure the next blank line on the ledger is directly over the next blank line on the daysheet. You are now ready to post. (Notice that it is not necessary to use a transaction slip.)

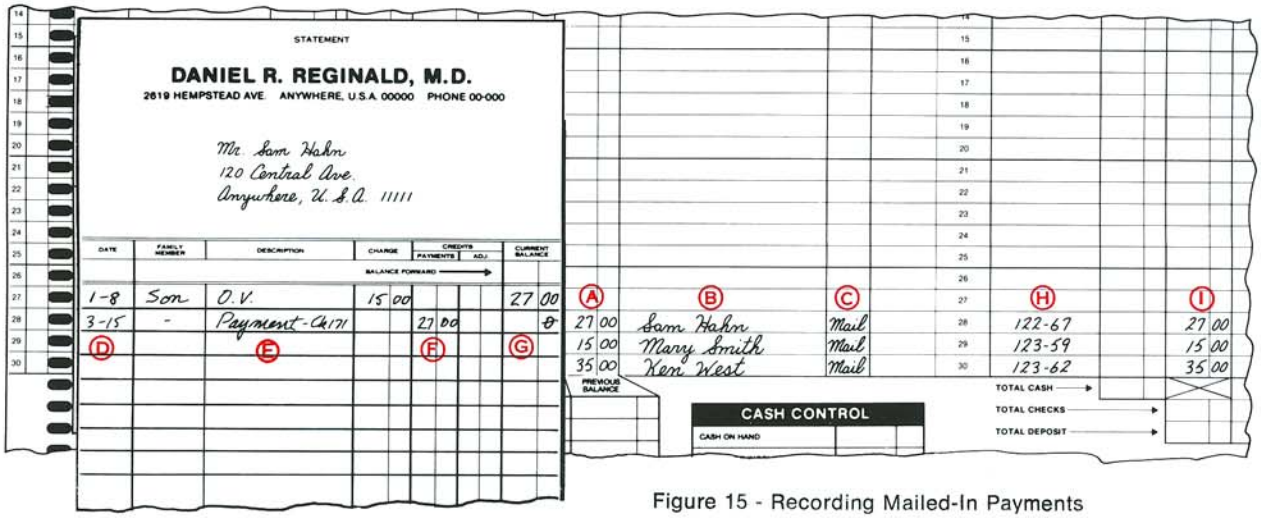


Figure 15 - Recording Mailed-In Payments

Refer to Figure 15 as you do the following:

A. Look at the last figure in the CURRENT BALANCE column of the patient ledger. Enter this amount in the PREVIOUS BALANCE column of the daysheet.

B. Write the name of the patient in the NAME column.

C. Write the word "mail" to indicate the source of payment.

D. Write today's DATE in the DATE column on the ledger card.

E. In the DESCRIPTION column write the word "Payment" and the check number.

F. Enter the amount of the check in the PAYMENT column.

G. Enter the new balance in the CURRENT BALANCE column. (CURRENT BALANCE = PREVIOUS BALANCE − PAYMENT).

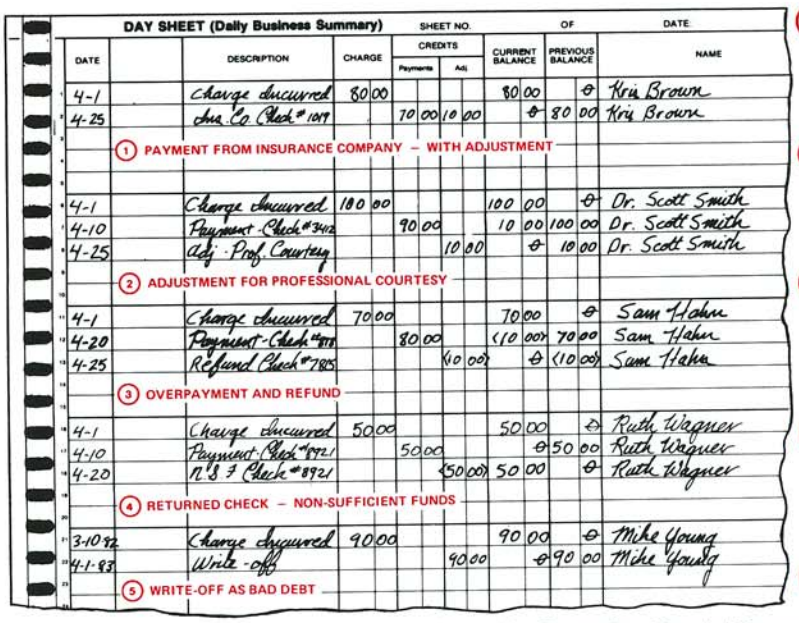
H. Record the bank transit number on the check in the MEMO column.

I. Enter the amount of payment in the CHECKS column.

Repeat the above procedures for each check received.

6 Recording Special Transactions

There are several transactions in a medical office that necessitate the use of the ADJUSTMENT column feature of the Wilmer system. The following five examples show how a charge was incurred and how an adjustment was made in a subsequent transaction using the adjustment column. Examine these transactions in Figure 16.



DAY SHEET (Daily Business Summary) SHEET NO. OF DATE

DATE		DESCRIPTION	CHARGE	CREDITS Payments	CREDITS Adj.	CURRENT BALANCE	PREVIOUS BALANCE	NAME
4-1		Charge incurred	80 00			80 00	0	Kris Brown
4-25		Ins. Co. Check #1019		70 00	10 00	0	80 00	Kris Brown
	(1)	PAYMENT FROM INSURANCE COMPANY – WITH ADJUSTMENT						
4-1		Charge incurred	100 00			100 00	0	Dr. Scott Smith
4-10		Payment - Check #3412		90 00		10 00	100 00	Dr. Scott Smith
4-25		Adj. - Prof. Courtesy			10 00	0	10 00	Dr. Scott Smith
	(2)	ADJUSTMENT FOR PROFESSIONAL COURTESY						
4-1		Charge incurred	70 00			70 00	0	Sam Hahn
4-20		Payment - Check #811		80 00		(10 00)	70 00	Sam Hahn
4-25		Refund Check #785			(10 00)	0	(10 00)	Sam Hahn
	(3)	OVERPAYMENT AND REFUND						
4-1		Charge incurred	50 00			50 00	0	Ruth Wagner
4-10		Payment - Check #8921		50 00		0	50 00	Ruth Wagner
4-20		N S F Check #8921			(50 00)	50 00	0	Ruth Wagner
	(4)	RETURNED CHECK – NON-SUFFICIENT FUNDS						
3-10-82		Charge incurred	90 00			90 00	0	Mike Young
4-1-83		Write-off			90 00	0	90 00	Mike Young
	(5)	WRITE-OFF AS BAD DEBT						

(1) Charge of $80 for professional services. Check for $70 from insurance company. $10 adjustment at option of doctor.

(2) Charge of $100 for professional services. Check for $90 received. $10 adjustment for professional courtesy.

(3) Charge of $70 for professional services. Check for $80 received. $10 refund check sent to patient. (Brackets indicate a negative amount)

(4) Charge of $50 for professional services. Check for $50 received. Check returned from bank due to insufficient funds. Balance returned to $50.

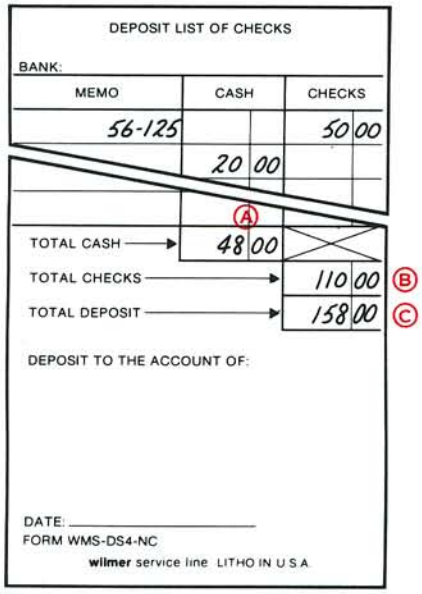
(5) Charge of $90 for professional services. Write-off of $90 balance.

Figure 16 - Recording Special Transactions

7 Preparing The Bank Deposit

If you have been recording your transactions properly (as explained in STEPS 5 thru 7) your bank deposit slip is nearly complete. Any entry to the MEMO, CASH and CHECKS column was also automatically copied from the deposit slip onto the daysheet because of the carbonless coated paper.

When you have recorded the last transaction of the day you are ready to total the bank deposit slip. Refer to Figure 17 as you do the following:


DEPOSIT LIST OF CHECKS

BANK:

MEMO	CASH	CHECKS
56-125		50 00
	20 00	
	Ⓐ	
TOTAL CASH →	48 00	
TOTAL CHECKS →		110 00 Ⓑ
TOTAL DEPOSIT →		158 00 Ⓒ

DEPOSIT TO THE ACCOUNT OF:

DATE: _____

FORM WMS-DS4-NC

wilmer service line LITHO IN U.S.A.

Figure 17 - Totalling the Bank Deposit

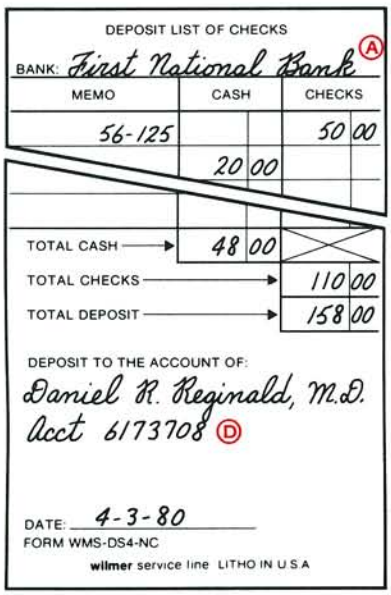
A. Count the amount of currency received today. Total the amount of currency received as recorded in the CASH column. These two amounts MUST agree. Write this amount in the TOTAL CASH block.

B. Take a total of all checks received. Make sure the check amounts agree with the figures recorded in the CHECKS column. Write this amount in the TOTAL CHECKS block.

C. TOTAL CASH + TOTAL CHECKS = TOTAL DEPOSIT.

When you are certain that your totals are correct and in balance, enter the amount of today's bank deposit in the TOTAL DEPOSIT block.

NOTE - Any CASH ON HAND kept for the purpose of making change should be taken into account when calculating the cash deposit total. For a further explanation see STEP 11 - CASH CONTROL.


DEPOSIT LIST OF CHECKS

BANK: First National Bank Ⓐ

MEMO	CASH	CHECKS
56-125		50 00
	20 00	
TOTAL CASH →	48 00	
TOTAL CHECKS →		110 00
TOTAL DEPOSIT →		158 00

DEPOSIT TO THE ACCOUNT OF:

Daniel R. Reginald, M.D.
Acct 6173708 Ⓓ

DATE: 4-3-80

FORM WMS-DS4-NC

wilmer service line LITHO IN U.S.A.

Figure 18 - Completing the Deposit Slip

Refer to Figure 18 as you do the following:

A. Write the name of the BANK where this deposit will be made.

B. Write TODAY'S DATE.

C. Write the name of the ACCOUNT to which the deposit will be made.

D. Write the ACCOUNT NUMBER.

After you have done all of the above, you should also fill in the total amount of the deposit on the deposit slip provided by the bank. Remove your detailed deposit slip from the accounting board and send both slips to the bank with the deposit. It is not necessary to repeat your detail information on the deposit slip provided by the bank.

8 Proving The Daysheet

Because of the One-Write feature of the Wilmer system, proving the daysheet ensures the accuracy of all transaction entries on all forms posted today. You should "prove the daysheet" at the end of every day in order to guarantee that all of that day's entries are correct and in balance.

Refer to Figure 19 as you do the following:

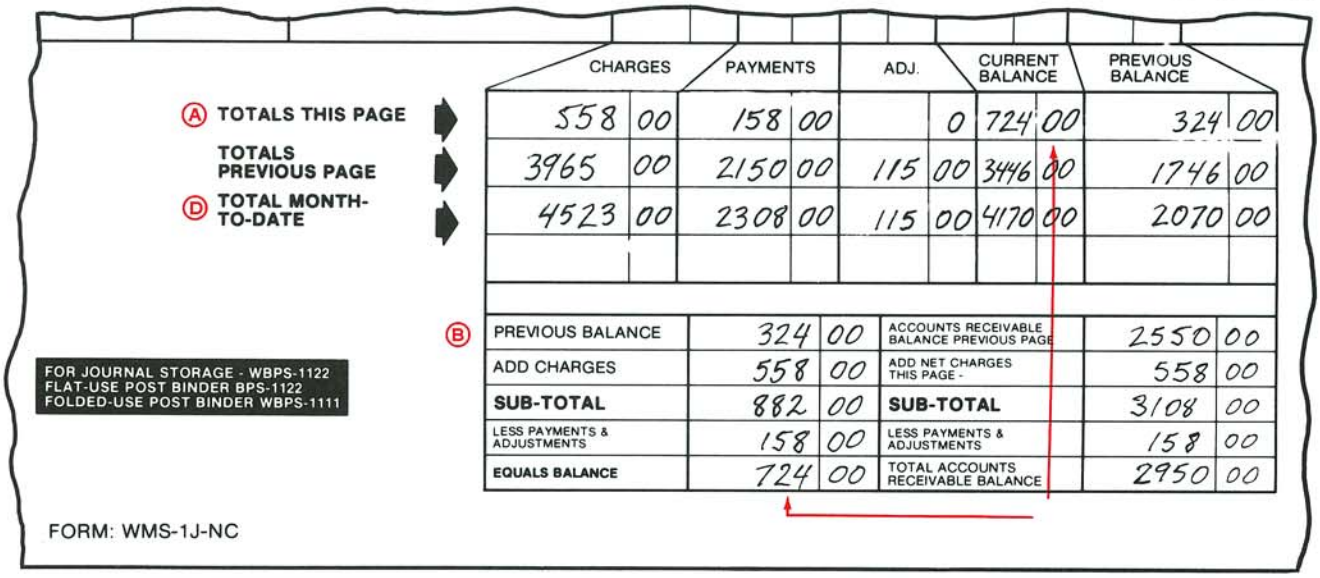
A. Calculate the total for each of the five (5) columns and enter each amount on the line labelled TOTALS THIS PAGE. It is these figures that will be used to prove that all of today's transactions were correctly posted.

B. Once the page totals have been calculated, it is simple to transfer them to the proper line in the PROOF OF POSTING area.

C. The two figures illustrated should be equal. If they are not, you must check for a posting error.

> IMPORTANT - If any posting errors are found on the daysheet, they must also be corrected on the patient ledger card involved. This is extremely important to keep all records in balance.

D. Calculate the TOTAL MONTH-TO-DATE amounts and enter them on the line indicated.



	CHARGES	PAYMENTS	ADJ.	CURRENT BALANCE	PREVIOUS BALANCE
Ⓐ TOTALS THIS PAGE	558 00	158 00	0	724 00	324 00
TOTALS PREVIOUS PAGE	3965 00	2150 00	115 00	3446 00	1746 00
Ⓓ TOTAL MONTH-TO-DATE	4523 00	2308 00	115 00	4170 00	2070 00

Ⓑ

PREVIOUS BALANCE	324 00	ACCOUNTS RECEIVABLE BALANCE PREVIOUS PAGE	2550 00
ADD CHARGES	558 00	ADD NET CHARGES THIS PAGE -	558 00
SUB-TOTAL	882 00	**SUB-TOTAL**	3108 00
LESS PAYMENTS & ADJUSTMENTS	158 00	LESS PAYMENTS & ADJUSTMENTS	158 00
EQUALS BALANCE	724 00	TOTAL ACCOUNTS RECEIVABLE BALANCE	2950 00

FOR JOURNAL STORAGE - WBPS-1122
FLAT-USE POST BINDER BPS-1122
FOLDED-USE POST BINDER WBPS-1111

FORM: WMS-1J-NC

Figure 19 - Proof of Posting

9 Accounts Receivable Control

On each daysheet there is an Accounts Receivable Control block. This control block allows you to keep a running balance of your Accounts Receivable total. This figure is an important indicator of your Cash Flow and the effectiveness of your collection program. Refer to Figure 20.

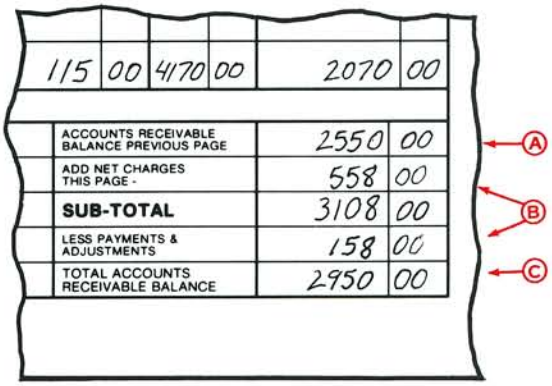


Figure 20 - Accounts Receivable Control

A. This amount was carried forward from yesterday's daysheet.

B. These two amounts were taken from today's daysheet.

C. This amount will be transferred to tomorrow's daysheet.

It is important to note that at any time an Accounts Receivable Trial Balance is taken, it should equal the total balance in the ACCOUNTS RECEIVABLE CONTROL block.

10 Other Income And Petty Cash

Besides the income generated by the doctor rendering treatment to patients, there may also be income from other sources, such as rental income, royalties, interest, etc. On each daysheet there is an area to record this type of income. Refer to Figure 21.

A - RECORD OF OTHER INCOME			B - PETTY CASH PAID OUT		
			Postage	1	37
			Parking		75

Figure 21 - Other Income and Petty Cash

Directly adjacent to the RECORD OF OTHER INCOME is an area to record all expenditures from the petty cash fund. A petty cash fund should be established to take care of minor incidental expenses. All major expenses should be paid by check.

The petty cash fund is a revolving fund. It does not change in amount unless it is decided to increase or decrease the total amount of the established fund. The total of the petty cash vouchers and receipts plus the amount of cash in the box must always equal the original amount of the fund.

Established Fund	$25.00
Receipt and Voucher Total	13.60
Petty Cash On Hand	$11.40

Any time money is disbursed from the petty cash fund, a petty cash voucher or a receipt should be put into the cash box to account for that transaction. These transactions must also be recorded on the daysheet as shown in Figure 21.

11 Cash Control

The control of cash is extremely important in the medical office. Each morning while preparing a new daysheet, you will enter the beginning cash on hand.

Throughout the day transactions will occur that will alter the amount of cash on hand at any given time. At the end of the day you should be sure to keep enough cash on hand for making change the next day. Refer to Figure 22.

CASH CONTROL			
CASH ON HAND	25	00	A
ADD OTHER INCOME-A		0	
ADD TOTAL PAYMENTS TOTAL	158	00	C
TOTAL	183	00	
LESS PETTY CASH PAID OUT-B	2	12	B
LESS BANK DEPOSIT	158	00	D
TOTAL CASH ON HAND	22	88	E

Figure 22 - Cash Control

A. This amount was carried forward from yesterday's daysheet.

B. These two amounts are from today's daysheet.

C. This is the total of all currency and checks received (today) from patients as payments on account.

D. This is the total of today's bank deposit.

E. This amount will be transferred to tomorrow's daysheet as the beginning cash on hand.

12 Sending Monthly Statements

At the end of the billing period you are ready to send statements to the past due accounts. If you have been filing your ledger cards by the method outlined in STEP 2 - ARRANGEMENT AND USE OF LEDGER CARD FILES - all of the past due accounts are now in the center section (of indexes) in your posting tray.

Refer to Figure 23 as you do the following:

A. Remove the remaining ledgers from the center section. These are now PAST DUE as there has been no activity during the period since the last billing.

B. Photocopy all of these ledgers on a copying machine. Take care to keep all the ledgers in alphabetical order.

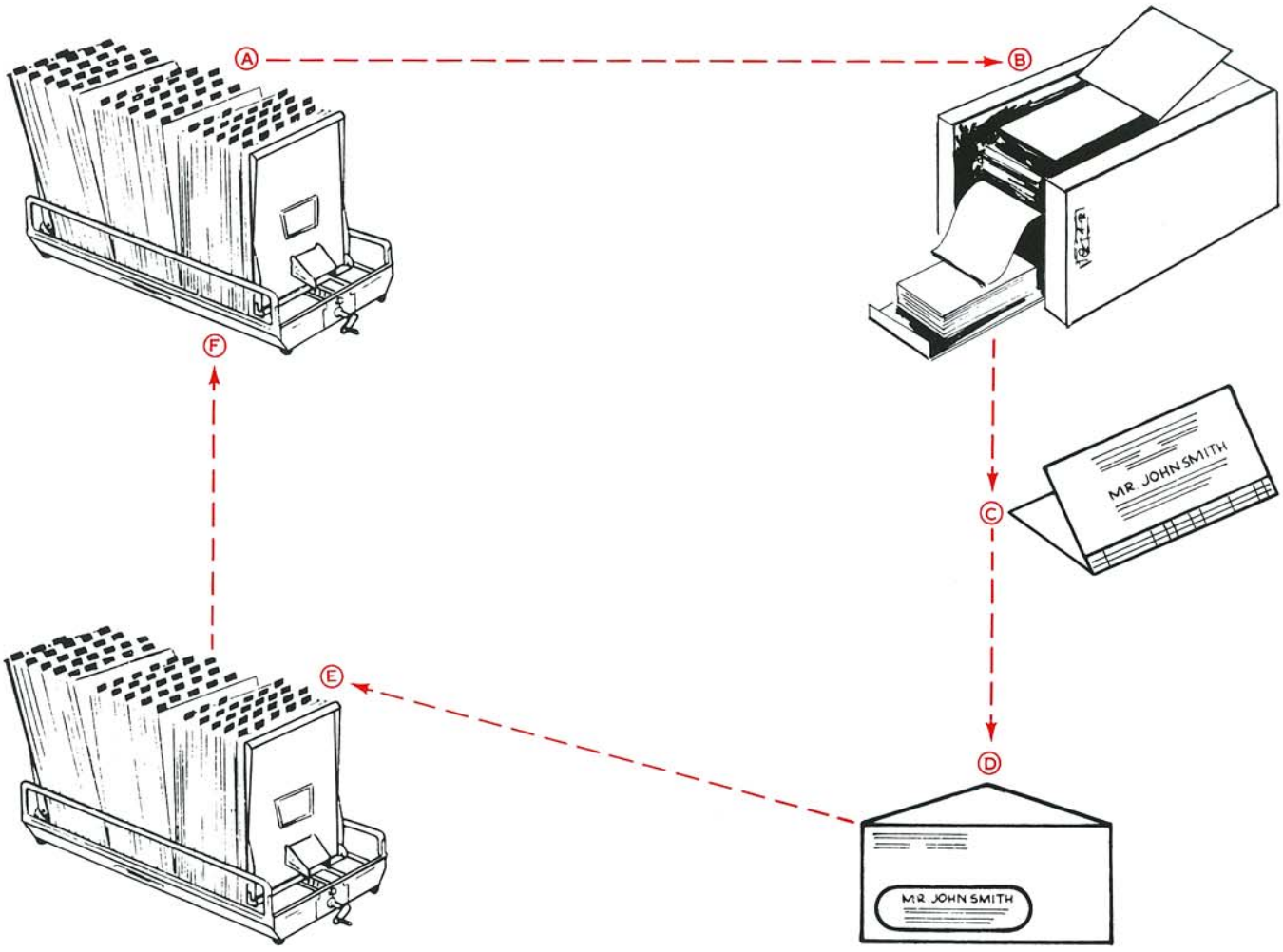


Figure 23 - Sending Monthly Statements

C. Fold the copies in half with the NAME and ADDRESS facing out.

D. Insert each copy in a window envelope so that the NAME and ADDRESS show through. Also, insert a pre-addressed return envelope.

E. After processing all ledgers, file them in the front section of indexes with the 'CURRENT' patient ledgers.

F. The empty A to Z indexes in the center should now be placed in the front position to begin the next billing cycle. At the end of each billing period, repeat the instructions above to send out your monthly statements.

SYSTEMS OPTIONS

● SELF-SEALING STATEMENT MAILING ENVELOPE

FOR THE OFFICE THAT MAILS MANY MONTHLY STATEMENTS. THESE ENVELOPES REQUIRE NO MOISTURE, SEAL SHUT QUICKLY AND EASILY. ORDER ITEM NUMBER RL-4618.

● DAYSHEETS

OTHER AVAILABLE DAYSHEETS HAVE LESS DISTRIBUTION COLUMNS AND A CONVENIENT FOLD-UNDER DEPOSIT LIST OF CHECKS.

● COMBINATION PAYROLL/CASH DISBURSEMENTS SYSTEM

PERFECT FOR THE PROFESSIONAL OFFICE, THIS SYSTEM COMBINES THE ACCOUNTS PAYABLE AND PAYROLL FUNCTIONS INTO ONE SYSTEM, AVAILABLE IN SEVERAL STYLES, ONE JUST RIGHT FOR YOU.

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