

Appendix A

Proposed Policies and Procedures

Accounts Payable
Accounts Receivable and Due from other Governments
Capital Assets
Cash Receipts
Cost Plan
Credit Cards
Custodial Personal Property
Delinquent or Uncollectible Accounts Receivable
Depositing into the County Treasury
Discharge of Accountability of Accounts Receivable
Escheating Unclaimed Funds
Fair Market Value
Fiduciary Fund Accounting
Fund Requests
Gifts and Donations
Grants
Imprest Funds (Petty Cash, change funds, gift cards/certificates, cash equivalents)
Interfund/Intra Fund Transfers
Internal Billing
Inventory
Journal Entries
Non-Capital Assets
Projects
Records Retention Guidelines for ACTTC offices
Stop Payments
Warrants

Property Tax Specific

Low Value Exemption
Refunds
Special Assessments