

ACCOUNT PROCEDURES CONTENTS

Establishment of the Incorporated City of Winter Haven

Section A Cash Management:

- 1 Functions of City Finance Department
- 2 Cash Management Program
- 3 Check Signing Resolution
- 4 Banking Services Agreement
- 5 Fiscal Recording
- 6 Taxpayer Identification Number and Certification W-9
- 7 Consumer Certificate of Exemption valid until 6/30/2012
- 8 Florida Resale Certificate(expires 12/31 each year)
- 9 Credit Information (requested by new vendors) update Word/Forms/Credit Info
- 10 Public Depository Identification

Section B Cash Control Finance Operating :

- 1 Daily Bank Reconciliation
- 2 Monthly Bank Reconciliation
- 3 Cash Transfers/Inter local/CDBG and Ship
- 4 Cash Depository and ACH Procedures
- 5 Returned Checks and Returned ACH Through the Bank
- 6 Petty Cash Procedures
- 7 Wal-mart Credit Card Procedures
- 8 SunTrust Credit Card Procedures
- 9 Purchasing Cards
- 10 Escrow Accounts

Section C Cash Control Finance Investments

- 1 General Investment Policy
- 2 Cash and Investment Procedures

Section D Cash Control Central Collection

- 1 Central Cash Collection Procedures-Utility Receipts
- 2 Central Cash Collection Procedures-Service Charges
- 3 Central Cash Collection Procedures-Non-Utility Receipts
- 4 Cash Report Schedule
- 5 Manual Receipt Issuing and Responsibility

Section E Cash Control Departments Operating

- 1 Willowbrook Special Events and Gift Card Procedures
- 2 Willowbrook Tips
- 3 Leisure Services-Rental Insurance 001-202-100
- 4 Police
- 5 Utility/Engineering Inspection Fees
- 6 Planning
- 7 Library
- 8 Utility-hay Sales
- 9 Cemetery

Section F Cash Control Processing and Issuing of Checks

- Accounts Payable Processing
- Payroll Processing
- Termination Check List
- Check Signing and Issuing
- Cash Refunds
- Voiding Checks
- System Manual Checks and Bank Reconciliation Processes
- Returned Checks by Vendors
- Impact Fees-Collecting and Remitting County Impact Fees
- TECO processing
- Vendor Set-Ups

Section G Inventory

- 1 Central Stores
- 2 Motor Pool-Parts
- 3 Motor Pool-Tires/Tubes
- 4 Willowbrook-Pro Shop
- 5 Willowbrook-Snack Bar
- 6 Hobos
- 7 Postage

Section H Receivables

- 1 Employee Computer Purchases
- 2 Delinquent Accounts Receivable Collections Procedures
- 3 Miscellaneous Accounts Receivable Procedures

Section I Travel and Vehicle Allowances

- 1 Amended City Commision Travel Expense Policy
- 2 Employee Travel Guidelines
- 3 Director's Car Allowance
- 4 Non-Travel Related Car Allowance and Reimbursements, Other

Section J Budgeting

- 1 Budget Procedures
- 2 Hearing Information
- 3 Local Government Trim Timetable
- 4 NW Notes on Budget Process

Section K Pension Plans

- 1 Purpose of General Employees Pension Plan
- 2 Purpose of Police Employees Pension Plan
- 3 Purpose of Fire Employees Pension Plan
- 4 Pension Payments to Terminated Employees
- 5 Retiree Maintenance

Section L Establishing of Revenue Sources

- 1 Establishing Standard Rate increases for Impact Fees
(Police, Fire, Library, Parks, Transportation, Water7 Wastewater)

General Employee Salary and Benefits

Section M Expense *Commissioner Compensation*

- 1 Fixed Assets
- 2 Safety Shoes
- 3 Police Service Provided for Events(City sponsored and Other)
- 4 Tool Allowance/Detective Clothing(See Employee Manual for detail)

Car Allowance Policy

Section N Contract Individuals

- 1 Tennis Pro
- 2 Golf Pro
- 3 Gen Contractor
- 4 Other Contractors

Section O

- Miscellaneous
- 1 Review of Fuel Report