City of Ozark

Accounting Policy and Procedures Manual

A city for all seasons

ADOPTED DATE: March 4, 2014

CHAPTER I

INTRODUCTION PURPOSE AND ORGANIZATION OF THE MANUAL

The Accounting Policy and Procedures Manual (the Manual) has been developed to assist City departments with the operation of the accounting infrastructure. The Manual will assist City departments in complying with statutory requirements and administrative procedures. Furthermore, the Manual documents the policies and procedures related to budgeting, revenue and receipts, expenditures and disbursements, purchasing, fixed assets, and chart of accounts. City funds are entrusted to the head of each department.

The department head is primarily responsible for the expenditure of public monies in accordance with statutes and federal guidelines where applicable. Each department head makes decisions and exercises authority relative to the expenditure of funds within the bounds of the department's appropriation(s) and legal function. This Manual is intended to assist City officials in complying with laws, policies, and procedures that apply to the fiscal administration of City departments. It is not the intent of this Manual to prescribe internal departmental procedures or policies. This Manual standardizes accounting and financial policies and procedures that are within the authority of the City Clerk's Office.

The Mayor and the City Clerk have approved this Manual in order to establish rules and regulations governing the performance of all functions and duties of the Accounting Department and these policies and procedures will be applied uniformly to all departments unless specific exemption is granted in writing by the Mayor or City Clerk. The fiscal procedures define the functions and responsibilities of the Accounting Department and the methods of fulfilling these responsibilities.

Any errors or omissions in this Manual are not to be taken as an exemption from the statutes or ordinances; full compliance with such laws is required.

Revisions to the Manual will be made periodically as needed. Revisions will be presented to the City Clerk and Mayor for review and approval.

Suggestions for improvements to the Manual should be submitted to the Chief Financial Officer, at the following addresses.

Regular Mailing Address: City of Ozark, P. O. Box 1987, Ozark, AL 36361

E-mail Address: cfo@ozarkalabama.us
Phone: (334) 774-5393
Fax: (334) 445-1317

CHAPTER 2
BUDGETING

I. STATUTORY AUTHORITY

The Accounting Department is responsible for preparing the initial information concerning the City budget and its execution, revenue estimates, review of appropriation acts and fiscal analyses. The Accounting Department staff will assist the City Clerk and the Mayor in the formulation of the budget; analyzes and revises the estimates of revenues and requests for appropriations of all City departments; and supervises and coordinates the expenditures and other fiscal operations of the departments.

According to the City's Code of Ordinances the Office of the City Clerk shall prepare and submit an annual budget for approval by the Mayor and then the City Council prior to the beginning of each fiscal year. The City's fiscal year begins on October 1st and ends September 30th.

II. THE BUDGETING PROCESS

A. OVERVIEW OF THE BUDGETING PROCESS

The budget is prepared for each fund, appropriation units, including major objects and/or projects of estimated revenues and estimated expenditures in accordance with the chart of accounts. Annually, the Accounting Department provides to all departments a set of instructions and the forms for preparing and submitting a budget request. Formulation of the budget begins with the preparation of estimates of expenditure requirements for the next fiscal year by the administrative head of each budgeted department. These estimates are submitted annually to the Accounting Department. A sample budget estimated revenues worksheet is located on pages 7 – 11. A sample budget expenditure worksheet is located on pages 12 – 14.

For business type departments, a detailed statement showing actual departmental revenues for the preceding year and estimated revenues for the current and next fiscal year must also be submitted to the Accounting Department.

The Accounting Department generally prepares the budgets for salaries and benefits for each department. The Accounting Department, after receiving the departmental budget requests, all budget categories excluding salaries and benefits, prepares a tentative budget. The tentative budget is transmitted to the City Clerk and Mayor who schedules a budget workshop that includes all department heads. If any revisions to the initial tentative budget result from this meeting the changes will be reflected in the proposed tentative budget that will be presented for the City Council in public working meetings.

It is the policy of the City that the budget for the General Fund, the primary operating fund, be balanced with estimated current revenues, exclusive of beginning fund balance be greater than or equal to estimated expenditures. If the proposed budget of the General Fund cannot be balanced with current revenues, exclusive of beginning unrestricted fund balance, the proposed budget may be balanced with beginning unrestricted fund balance, which must allow for the estimated unrestricted fund balance of the General Fund to be greater than or equal to $1,000,000.

B. PUBLIC HEARINGS – WORKING MEETING

The Mayor submits the proposed budget to the City Council; the City Clerk advertises the place, date, and time for public working meeting on the proposed budget. Work meetings are open to the public and interested citizens may express their opinions concerning items of estimated revenues, estimated expenditures, giving their reasons desiring to increase or decrease any items in the budget.

C. ESTIMATED REVENUES

Revenue estimates allow the City to plan expenditures intelligently and aid in consistent service provision. They also help the City to avoid reactive budget-balancing techniques, such as short term borrowing or using reserves to fund routine expenditures.

Revenues will be estimated objectively. The Accounting Department will evaluate major revenue sources and estimated growth or based on projected actual collections for the current budget year and evaluate each major revenue sources based on 5-year average of collections. One of these scenarios will be presented to the Mayor prior to first working meeting on the budget with the City Council.

Every year, the City will reevaluate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases. Recommendations to increase user fees shall be presented to the City Council for approval.

D. ESTIMATED EXPENDITURES

An estimated expenditure is the authorization for a department to make expenditures and to incur obligations for special purposes at the account level. City departments may not spend more than the annual amount of estimated expenditures approved by the City Council. The Accounting Department is responsible for administering the estimated expenditures. Upon the adoption of the Budget by the City Council, the Accounting Department will enter the estimated expenditure amounts into the City-level accounting and budgeting system by account number.

E. UNLAWFUL USE OF ESTIMATED EXPENDITURES

It is unlawful for any director, manager, building committee, or other officer or person connected with any City department to expend any estimated expenditure for any purpose other than that for which the money was budgeted. If the Mayor determines that a department has actual expenditures for any purpose other than that for which the money was budgeted, the Mayor has the power and authority to suspend all estimated expenditures. This suspension may remain in effect until the diverted or wrongfully expended funds have been replaced.

F. USE OF DEPARTMENT AND INSTITUTION RECEIPTS

All fees, receipts, and income collected or received by a department are to be deposited into the City's authorized bank accounts. These funds are deposited to the credit of the General Fund or other fund as required by law. These funds are not subject to withdrawal by the department except as budgeted and allotted. A department's estimated expenditures budget will not be increased for any revenue derived from the sale, trade-in, or exchange of personal property.

G. BUDGET AMENDMENTS

The budget is a financial plan and requires continuous monitoring and occasional revisions, which reflect changing operational developments. In order to accommodate the changing needs for services and programs, the City Council may make amendments to the budget.

Transfers of budget between accounts by a department for an unbudgeted item or increases or decreases to salaries shall be made by a formal request to the City Clerk to be placed on an agenda for City Council approval. A sample memo format is located on page 6.

Transfers of budget between line item budget accounts by a department head may be requested to the Chief Financial Officer. The Chief Financial Officer will prepare the Budget Amendment form for the City Clerk's approval. An exception to this type of budget amendment by a department head would include an increase or decrease to the department's salaries budget. Amendments to salaries would require City Council approval. The Budget Amendments Form can be found in on page 15.

H. REVERSIONS

All unencumbered balances of all estimated expenditures revert to fund balance at the end of each fiscal year and are credited to the General Fund or any special fund from which the estimated expenditures were made. The exception to this are estimated expenditures associated with ongoing City projects and grants, these estimated expenditures continue in effect until completion of the project or grant for which the estimated expenditures were made.

A. YEAR-END ACCOUNTS PAYABLE Accounts payables represent a liability of the City for goods and services received but not paid for by the end of the fiscal year. Accounts payables will be charged to departments and account numbers at year end.

B. MONTH OF SEPTEMBER The City's accounting records remain open (for one month following September 30. The purpose of this extension is to allow the payment of outstanding obligations at year end and to permit accrual of revenues collected in October and for services provided in September before the issuance of Financial Statements.

C. THE THIRTEENTH ACCOUNTING PERIOD The purpose of this period, termed the thirteenth accounting period, is to post any audit adjustments the City receives that were the result of the audit of the City's annual financial statements.

III. DETAIL BUDGET REPORTS

A Detail Budget Expense Report is printed for each department monthly. This report shows the variance between year-to-date obligations and amounts budgeted by the department. A sample of this report is located on page 16. Department heads can request a detail transaction report for all or specific accounts within the budget on an as needed basis.

IV. FUND BALANCE

The City believes that sound financial management principles require that sufficient funds be retained by the City to provide a stable financial base at all times. To retain this stable financial base, the City needs to maintain a fund balance in the General Fund sufficient to fund all cash flows of the City to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature, and to provide funds for future capital improvement projects.

The Governmental Accounting Standards Board (GASB) Statement No. 54 established five separate categories of fund balance for financial statements issued for periods ending after June 30, 2010. The new components of fund balance are: nonspendable, restricted, committed, assigned, and unassigned.

An explanation for each possible category of fund balance follows:

A. NONSPENABLE FUND BALANCE. Governmental funds sometimes report resources that are not spendable, in the immediate future. The City reports long term accounts receivables (Utilities Board and EMS), fuel inventory and prepayments as assets on the balance sheet at year end. These would be examples of assets that are nonspendable and would be reported as nonspendable fund balance.

B. RESTRICTED FUND BALANCE. Some governmental funds report resources that are subject to constraints on spending that are externally enforceable. Unspent federal and state grants proceeds, enabling legislation, and creditors, are examples of restricted fund balance.

C. COMMITTED FUND BALANCE. Committed fund balance reflects formal legal constraints that are imposed by the City Council. The constraint imposed must be in place as of the end of the fiscal year or by September 30thand it will remain binding until formally rescinded.

D. ASSIGNED FUND BALANCE. Assigned fund balance reflects the City's intended use of resources or earmarking. The City Council has delegated the assignment of fund balance to the Mayor or City Clerk and the assignment can be made any time prior to the issuance of the financial statements.

E. UNASSIGNED FUND BALANCE. Unassigned fund balance reflects the net resources of the City not reported as nonspendable, restricted, committed, or assigned.

The total of the last three categories, which include only resources without a constraint on spending or for which the constraint on spending is imposed by the City itself, is termed "unrestricted fund balance".

The Government Finance Officers Association's best practice recommendation for the appropriate level of "unrestricted fund balance" is a minimum of no less than two months of regular general fund operating expenditures. Two months of operating expenditures would equate to 16.7% of operating expenditures or approximately $2,039,000. The City's targeted "unrestricted fund balance" is a minimum of $1,000,000 in the General Fund and work towards the GFOA best practice of 2 months of operating expenditures.

City of Ozark, Alabama

SAMPLE MEMO REQUESTING A BUDGET AMENDMENT

M E M O R A N D U M

Date: Month Day, Year

To: City Clerk

From: Department Head

Subject: Request to Move Budget from One Fund to another Fund

The purpose of this memo is to request the reallocation of $_____ from a special revenue fund or budget line item XX-XXX-XXXX to another special revenue fund or budget line item XX-XXX-XXX in order to acquire a piece of equipment or some other item not previously budgeted. This amount is necessary to supplement the amount in the budget for the equipment since the low bid is slightly more than the current budget.

The procurement of this equipment will have an immediate impact on the department being able to provide services to the citizens of Ozark. The reduction in my department's budget to acquire the equipment is not anticipated to have any detrimental effect on coming in under budget by year end.

If you have any questions or require any additional information, please let me know.

SAMPLE BUDGET ESTIMATED REVENUES WORKSHEET

Date: 2/07/2014 | CITY OF OZARK | Page: 1
Time: 07:11 | REVENUE BUDGET WORKSHEET | Id: GL5610
PROJECTED 2014-15

Date:_____ Submitted by:_____ Department:_____

Fund Number: 01 Fund Name: OZARK GENERAL FUND

Account/Description	FY 2012-13 ACTUAL	FY 2013-14 AMEND BUDGET	FY 2013-14 12/31/2013	FY 2013-14 PROJECTED	DEPT REQUES FY 2014-15	MAYOR/CTY CLI FY 2014-15	APPROVED CITY COUNCIL
	1	2	3	4	5	6	7
300-4010-							
TOBACCO TAX	247,165.14	252,850.00	57,479.78	229,919.12			
300-4011-							
AD VALOREM TAX	698,889.76	693,473.00	691,284.89	693,473.00			
300-4012-							
SALES & USE TAXES	6,089,228.39	6,210,695.00	1,448,478.40	5,793,913.60			
300-4013-							
LODGING TAX	122,135.59	122,953.00	24,741.14	98,964.56			
300-4014-							
BEER TAX	106,557.38	110,241.00	16,899.80	110,241.00			
300-4015-							
WINE TAX	3,680.33	5,354.00	1,365.91	5,463.64			
300-4016-							
LIQUOR TAX	21,485.99	20,251.00	5,045.98	20,183.92			
300-4017-							
EXCISE TAX	1,961.11	24,493.00	0.00	0.00			
300-4018-							
LOCAL MOTOR FUEL TAX-.02	189,309.00	191,794.00	50,147.46	200,589.84			
300-4019-							
MOTOR VEH LIC/REG-CO/STAT	51,032.27	45,307.00	16,203.29	64,813.16			
300-4020-							
IN LIEU OF TAXES-HOUSING	60,479.22	30,000.00	0.00	30,000.00			
300-4021-							
ABC BOARD	22,676.61	23,877.00	5,308.61	23,877.00			
300-4022-							
CASUAL SALES TAX -COUNTY	24,574.02	20,788.00	6,269.63	20,788.00			
300-4023-							
RENTAL TAX	120,703.46	124,480.00	26,381.72	124,480.00			
300-4024-							
CORPORATE PRIVILEGE TAX	29,331.90	29,332.00	0.00	0.00			
300-4025-							
MFG HOMES REGISTRATION FE	567.25	583.00	349.00	583.00			
300-5010-							
BUSINESS LICENSES	369,853.27	357,369.00	15,147.36	357,369.00			
300-5011-							
INSURANCE PREMIUMS TAX	225,165.60	117,086.00	65.00	117,086.00			
300-5012-							
UTILITY COMPANY GROSS REC	945,624.33	873,061.00	16,043.08	873,061.00			
300-5013-							
SOUTHEAST ALA GAS GROSS R	273,496.00	175,448.00	171,526.00	171,526.00			
300-6001-							
SCC-PARTICIPANT CONTRIBUT	6,376.51	6,306.00	1,275.94	5,103.76			
300-6002-93.044							
SCC - SARCOA FED TITLE II	7,920.00	7,920.00	1,320.00	5,280.00			
300-6002-93.045							
SCC - SARCOA FED TITLE II	3,240.00	3,240.00	540.00	2,160.00			
300-6003-							
SCC- DISCRETIONARY INCOME	500.00	500.00	0.00	500.00			
300-6004-							
SCC- ARTS & CRAFTS	0.00	0.00	0.00	0.00			
300-6005-							
SCC-DALE CO.	38,500.00	38,500.00	9,624.99	38,499.96			
300-6008-							
SPECIAL PROGRAM REVENUE	415.00	397.00	195.00	780.00			
300-6008-CAMPOZ			7				

SAMPLE BUDGET ESTIMATED REVENUES WORKSHEET

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Account/Description	FY 2012-13 ACTUAL	FY 2013-14 AMEND BUDGET	FY 2013-14 12/31/2013	FY 2013-14 PROJECTED	DEPT REQUES FY 2014-15	MAYOR/CTY CLI FY 2014-15	APPROVED CITY COUNCIL
	1	2	3	4	5	6	7
DLS-CAMP OZ	7,907.00	0.00	229.00	916.00			
300-6008-CRAWDA							
SPECIAL PROGRAM REVENUE	11,465.00	11,465.00	50.00	11,465.00			
300-6008-TRIPS							
SPECIAL PROGRAM REVENUE	68,836.28	58,077.00	29,066.00	58,077.00			
300-6009-							
LEISURE SERVICES-TOURN IN	0.00	0.00	0.00	0.00			
300-6010-							
LEISURE SERVICES-PROGRAM	53,341.10	63,807.00	7,680.70	63,807.00			
300-6010-ADCOED							
LEISURE SERVICES PROGRAM	1,056.00	0.00	0.00	0.00			
300-6010-FLOWER							
LEISURE SERVICES-PROGRAM	6,732.50	5,783.00	1,710.00	6,840.00			
300-6010-KIDZ							
LEISURE SERVICES -PROGRAM	2,220.00	2,304.00	320.00	1,280.00			
300-6010-WORLDS							
LEISURE SRVCS PROGRAM	0.00	0.00	0.00	0.00			
300-6011-							
LEISURE SERVICES-CONCESSI	1,845.30	690.00	0.00	690.00			
300-6012-							
LEISURE SERVICES-SPONSER	0.00	0.00	0.00	0.00			
300-6013-FEDCNP							
LEISURE SERVICES-SUMMER F	46,016.60	48,841.00	0.00	48,841.00			
300-6014-							
DALE COUNTY LAKE INCOME	75,563.07	77,082.00	12,524.55	77,082.00			
300-6015-							
AIRPORT INCOME	6,267.46	6,400.00	1,549.91	6,199.64			
300-6015-SP EVE							
AIRPORT INC-SPECIAL EVENT	0.00	0.00	0.00	0.00			
300-6016-							
CIVIC CENTER INCOME	0.00	1,905.00	619.00	2,476.00			
300-6016-CONCES							
CIVIC CENTER INCOME	1,387.34	2,059.00	60.32	2,059.00			
300-6016-RENTAL							
CIVIC CENTER INCOME	17,567.50	17,334.00	1,450.00	17,000.00			
300-6017-							
BUILDING PERMITS/FEES	6,085.21	6,814.00	961.82	6,814.00			
300-6018-							
GARBAGE COLLECTION FEES	1,246,185.78	1,262,276.00	284,171.80	1,262,276.00			
300-6018-LATEFE							
GARBAGE COLLECTION	38,608.40	38,651.00	9,665.28	38,661.12			
300-6019-							
POLICE DEPT MISC INCOME	9,220.00	8,795.00	1,953.00	7,812.00			
300-6019-SOREGI							
POLICE DEPARTMENT	1,640.05	1,346.00	9.75	1,346.00			
300-6020-							
FINES TRF'D FROM MUN COUR	349,381.76	376,784.00	58,409.74	376,784.00			
300-6021-							
TOWER RENT	3,113.50	3,754.00	482.25	1,929.00			
300-6022-							
T HANGAR PAYMENT	275.00	300.00	75.00	300.00			
300-6023-							
EASTGATE BUSINESS PARK RE	17,900.00	18,600.00	4,810.00	19,240.00			

Date:_____ Submitted by:_____ Department:_____

Fund Number: 01 Fund Name: OZARK GENERAL FUND

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	1	2	3	4	5	6	7
300-6024-							
TECH CENTER RENTAL INCOME	27,457.30	14,700.00	1,971.70	14,700.00			
300-6025-							
TECH CENTER-UTILITY/SERVI	684.05	512.00	39.86	159.44			
300-6026-							
TECH CENTER MISC INCOME	0.00	0.00	0.00	0.00			
300-6027-							
DALE CO COMM-ANIMAL SHELT	35,000.00	35,000.00	8,749.98	34,999.92			
300-6029-							
ALDOT LEASE	6,000.00	6,000.00	1,500.00	6,000.00			
300-6030-							
ALA POWER PROPERTY LEASE	3,600.00	3,600.00	900.00	3,600.00			
300-6031-							
SOCIAL SECURITY ADMN-PRIS	0.00	0.00	0.00	0.00			
300-6032-							
DHR LEASE	17,333.67	16,000.00	5,333.32	21,333.28			
300-7009-							
INTEREST EARNED	25,658.65	25,064.00	7.42	25,064.00			
300-7011-							
RESERVES - SAVINGS	0.00	0.00	0.00	0.00			
300-7012-							
SALE OF PERSONAL PROPERTY	5,037.87	5,000.00	0.00	5,000.00			
300-7013-							
SALE OF REAL PROPERTY	0.00	0.00	0.00	0.00			
300-7014-							
PROPERTY DAMAGE RECOVERY	2,829.78	1,000.00	0.00	0.00			
300-7015-							
REFUND -WORKERS' COMP	0.00	0.00	0.00	0.00			
300-7016-							
PROCEEDS FROM INSURANCE C	5,381.38	1,000.00	0.00	0.00			
300-7017-							
MISC REFUNDS & REIMBURSEM	353.66	21,000.00	2,052.66	21,000.00			
300-7018-							
DONATIONS AND MISC INCOME	16,877.37	10,200.00	8,594.72	34,378.88			
300-7018-ARFF							
AIRCRAFT RESCUE FIRE FIGH	164,391.83	161,527.00	45,340.95	161,527.00			
300-7018-CRUISE							
DONATIONS AND MISC INCOME	0.00	0.00	0.00	0.00			
300-7018-DENTAL							
SELF INSURED DENTAL REVEN	13,240.27	30,000.00	506.39	2,025.56			
300-7018-EASTGA							
DONATIONS AND MISC INCOME	0.00	0.00	0.00	0.00			
300-7018-EOCC							
DONATIONS & MISC INCOME	121,335.00	123,920.00	7,772.23	123,920.00			
300-7018-MABSON							
DONATIONS & MISC INCOME	120.00	120.00	0.00	0.00			
300-7018-ODCEDC							
DONATIONS & MISC INCOME	149,956.64	175,360.00	39,935.12	175,360.00			
300-7019-							
PROCEEDS FROM BONDS & NOT	0.00	0.00	0.00	0.00			
300-7020-							
SETTLEMENTS & LIENS	350.00	0.00	80.00	320.00			
300-7021-							

SAMPLE BUDGET ESTIMATED REVENUES WORKSHEET

Date: 2/07/2014 | CITY OF OZARK | Page: 1
Time: 07:11 | REVENUE BUDGET WORKSHEET | Id: GL5610
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Date:_____ Submitted by:_____ Department:_____

Fund Number: 01 Fund Name: OZARK GENERAL FUND

Account/Description	FY 2012-13 ACTUAL	FY 2013-14 AMEND BUDGET	FY 2013-14 12/31/2013	FY 2013-14 PROJECTED	DEPT REQUES FY 2014-15	MAYOR/CTY CLI FY 2014-15	APPROVED CITY COUNCIL
	1	2	3	4	5	6	7
SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00			
300-7022-							
PAY'T-STREET & DRAINAGE M	0.00	0.00	0.00	0.00			
300-7023-							
REIMBURSEMENT-TRAINING FE	0.00	3,000.00	0.00	3,000.00			
300-7024-							
DUE FROM OTHER GOV'T UNIT	0.00	0.00	0.00	0.00			
300-7025-							
RESTITUTION	393.46	2,000.00	95.00	380.00			
300-7026-							
PAYROLL ADMINISTRATIVE FE	654.00	651.00	154.00	616.00			
300-7027-							
BCBS SETTLEMENT-DENTAL AC	0.00	0.00	0.00	0.00			
300-7030-							
TRAINING FEES	3,365.12	0.00	160.00	640.00			
300-8000-							
TRANSFERS FROM OTHER ACCO	7,872.00	7,872.00	0.00	7,872.00			
300-8000-CDBG							
TRANSFER FR OTHER ACCOUNT	0.00	0.00	0.00	0.00			
300-8000-FEMA							
TRANSFERS FROM OTHER ACCO	0.00	0.00	0.00	0.00			
300-8000-STREET							
TRANSFERS FROM OTHER ACCO	15,000.00	15,000.00	0.00	15,000.00			
300-8002-							
TRF FROM CORRECTIONS FUND	65,500.00	64,349.00	0.00	64,349.00			
300-8051-							
TRANSFER IN EMS FUND	0.00	0.00	0.00	0.00			
300-9001-HOMELA							
FEDERAL REVENUE	2,986.06	0.00	0.00	0.00			
300-9001-NRCS							
FEDERAL REVENUE NRCS	0.00	0.00	0.00	0.00			
300-9001-WVCDTF							
FEDERAL REVENUE	0.00	0.00	0.00	0.00			
300-9010-							
PUBLIC HOUSING AGREEMENT-	0.00	0.00	0.00	0.00			
300-9011-							
STATE & LOCAL GRANTS	0.00	0.00	5,200.00	20,800.00			
300-9011-AGPROM							
STATE AND LOCAL GRANTS	0.00	0.00	0.00	0.00			
300-9011-ALTOUR							
STATE & LOCAL GRANTS	0.00	0.00	0.00	0.00			
300-9011-CANOPY							
STATE AND LOCAL GRANTS	0.00	0.00	0.00	0.00			
300-9011-CHOPEA							
STATE & LOCAL GRANTS	0.00	0.00	0.00	0.00			
300-9011-DOWNTO							
STATE AND LOCAL GRANTS	0.00	0.00	0.00	0.00			
300-9011-EAGLE							
STATE AND LOCAL GRANTS	20,000.00	5,000.00	0.00	0.00			
300-9011-EASTGA							
STATE AND LOCAL GRANTS	0.00	0.00	0.00	0.00			
300-9011-EOCC							
STATE AND LOCAL GRANTS	1,922.56	0.00	0.00	0.00			

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Time: 07:11 | REVENUE BUDGET WORKSHEET | Id: GL5610
PROJECTED 2014-15

Date:_____ Submitted by:_____ Department:_____

Fund Number: 01 Fund Name: OZARK GENERAL FUND

Account/Description	FY 2012-13 ACTUAL	FY 2013-14 AMEND BUDGET	FY 2013-14 12/31/2013	FY 2013-14 PROJECTED	DEPT REQUES FY 2014-15	MAYOR/CTY CLI FY 2014-15	APPROVED CITY COUNCIL
	1	2	3	4	5	6	7
300-9011-FLOWER							
STATE AND LOCAL GRANTS	0.00	0.00	0.00	0.00			
300-9011-RC&D							
W'GRASS RC&D	37,500.00	0.00	0.00	20,000.00			
300-9011-RESOFF							
STATE & LOCAL GRANTS	24,457.50	0.00	0.00	0.00			
300-9011-SCCSUP							
STATE & LOCAL GRANTS	1,000.00	0.00	0.00	0.00			
300-9011-SWCD							
STATE AND LOCAL GRANTS	0.00	0.00	0.00	0.00			
300-9012-							
DARE-STATE GRANT/MISC DON	0.00	0.00	0.00	0.00			
300-9013-							
SE ALA GAS- EC DEV ADVERT	8,500.00	8,500.00	0.00	8,500.00			
300-9014-							
INDUSTRIAL DEVELOPMENT PR	0.00	0.00	0.00	0.00			
300-9211-							
W'GRASS VC/DTF-2011 GRANT	0.00	0.00	0.00	0.00			
300-9212-							
W'GRASS VC/DTF 2012 GRANT	24,467.21	0.00	0.00	0.00			
300-9213-							
W'GRASS VC/DTF 2013 GRANT	0.00	0.00	0.00	0.00			
300-9214-							
W'GRASS VC/DTF 2014 GRANT	0.00	28,394.00	0.00	28,394.00			
Total Available Fund	12,442,708.36	12,264,134.00	3,109,884.45	11,799,489.40			

SAMPLE BUDGET ESTIMATED EXPENDITURES WORKSHEET

Date: 2/06/2014 | CITY OF OZARK | Page: 1
Time: 14:00 | EXPENDITURE BUDGET WORKSHEET | Id: GL5620
PROJECTED 2014-15

Date:_____ Submitted by:_____ Department: _____

Fund Number: 01 Fund Name: OZARK GENERAL FUND

Account/Description	FY 2012-13 ACTUAL	FY 2013-14 AMEND BUDGE	FY 2013-14 12/31/2013	FY 2013-14 PROJECTED	DEPT REQUEST FY 2014-15	AMEND MAYOR FY 2014-15	APPROVED CITY COUNCIL
	1	2	3	4	5	6	7
501-6000-							
SALARIES	336,743.12	335,848.00	80,134.41	320,537.64			
501-6001-							
OVERTIME	0.00	0.00	0.00	0.00			
501-6002-							
INCENTIVE PAY	250.00	250.00	50.00	200.00			
501-6050-							
FICA	19,966.82	20,822.00	4,744.48	18,977.92			
501-6055-							
MEDICARE	4,669.75	4,869.00	1,109.76	4,439.04			
501-6100-							
RETIREMENT-EMPLOYERS	19,920.05	31,066.00	5,404.02	21,616.08			
501-6150-							
RETIREMENT EMPLOYEES	37.59	0.00	112.76	451.04			
501-6160-							
AMERIPLAN-CAFETERIA-EMPLO	0.00	0.00	0.00	0.00			
501-6200-							
HEALTH INSURANCE-EMPLOYER	51,713.39	54,023.00	13,576.69	54,306.76			
501-6201-							
DENTAL RESERVE EXPENDITUR	0.00	0.00	0.00	0.00			
501-6250-							
HEALTH INSURANCE-EMPLOYEE	-175.09	0.00	-172.77	-691.08			
501-6270-							
AMERICAN HERITAGE	0.00	0.00	0.00	0.00			
501-6275-							
BCBS LONG-TERM CARE INS	0.00	0.00	0.00	0.00			
501-6300-							
LIFE INSURANCE	238.45	245.00	57.39	229.56			
501-6350-							
UNEMPLOYMENT COMPENSATION	973.78	1,038.00	0.00	0.00			
501-6370-							
AFLAC-CAFETERIA-EMPLOYEE	0.50	0.00	-199.00	-796.00			
501-6375-							
AMERICAN GENERAL	0.00	0.00	0.00	0.00			
501-6380-							
STANDARD DISABILITY INSUR	0.00	0.00	0.00	0.00			
501-6381-							
COLUMBIAN MUTUAL LIFE INS	0.00	0.00	0.00	0.00			
501-6382-							
LIBERTY NATIONAL LIFE INS	0.00	0.00	-70.38	-281.52			
501-6400-							
WORKERS COMPENSATION	-16.44	571.00	0.00	0.00			
501-6450-							
EXTRA LABOR	0.00	0.00	0.00	0.00			
501-6500-							
LEGAL-PROFESSIONAL-COURT	15,002.53	15,000.00	3,607.21	14,428.84			
501-6525-							
CLAIMS & SETTLEMENTS	0.00	0.00	0.00	0.00			
501-6550-							
AUDITING/ACCOUNTING SERVI	34,000.00	34,850.00	15,000.00	60,000.00			
501-6575-							
CONTRACT SERVICES	109,985.36	99,779.00	24,199.17	96,796.68			
501-6700-							
OPERATIONAL EQUIPMENT/SUP	17,559.60	20,000.00	1,969.35	7,877.40			

Date:_____ Submitted by:_____ Department: _____

Fund Number: 01 Fund Name: OZARK GENERAL FUND

Account/Description	FY 2012-13 ACTUAL	FY 2013-14 AMEND BUDGE	FY 2013-14 12/31/2013	FY 2013-14 PROJECTED	DEPT REQUEST FY 2014-15	AMEND MAYOR FY 2014-15	APPROVED CITY COUNCIL
	1	2	3	4	5	6	7
501-6750-							
OFFICE SUPPLIES	103.07	0.00	0.00	0.00			
501-6760-							
JANITORIAL SUPPLIES/SERVI	0.00	0.00	0.00	0.00			
501-6800-							
TIRES & TUBES	20.00	100.00	0.00	0.00			
501-6850-							
GAS & OIL	1,773.64	1,638.00	275.68	1,102.72			
501-6925-							
REFUNDS-MISC	0.00	0.00	120.00	480.00			
501-6950-							
MISC EXPENSE	243.42	0.00	-21.00	-84.00			
501-6951-							
BANKCARD FEES/LEASE PAYME	1,064.51	1,200.00	627.70	2,510.80			
501-7000-							
LEASE & RENT ON EQUIPT	3,336.00	3,336.00	834.00	3,336.00			
501-7150-							
EQUIPMENT RENTAL	0.00	0.00	0.00	0.00			
501-7200-							
GROUNDS IMPRV & MAINT	0.00	0.00	0.00	0.00			
501-7250-							
BUILDING REPAIR & MAINTEN	240.00	0.00	0.00	0.00			
501-7300-							
EQUIPMENT REPAIR & MAINT	27.82	0.00	0.00	0.00			
501-7350-							
VEHICLE REPAIR & MAINTENA	561.29	300.00	25.00	100.00			
501-7400-							
NATURAL GAS - HEAT	0.00	0.00	0.00	0.00			
501-7450-							
ELECTRICITY	10,588.94	9,272.00	1,419.15	5,676.60			
501-7500-							
WATER	0.00	0.00	0.00	0.00			
501-7550-							
TELEPHONE	12,124.55	11,600.00	3,088.06	12,352.24			
501-7600-							
POSTAGE & FREIGHT	6,829.07	7,800.00	1,000.00	4,000.00			
501-7650-							
ADVERTISING	6,920.00	2,950.00	1,260.00	5,040.00			
501-7750-							
PER DIEM & MEALS	0.00	0.00	0.00	0.00			
501-7800-							
MILEAGE REIMBURSEMENT	737.40	850.00	200.91	803.64			
501-7900-							
CONFERENCE & TRAINING	15,313.05	9,992.00	929.12	3,716.48			
501-7950-							
VEHICLE INSURANCE	855.00	860.00	0.00	0.00			
501-8000-							
INSURANCE ON BUILDING	5,133.00	1,228.00	0.00	0.00			
501-8100-							
EMPLOYEE BONDS & LIABILIT	78,260.00	77,485.00	50.00	200.00			
501-8150-							
ELECTION EXPENSE	8,960.04	0.00	0.00	0.00			
501-8250-							
CITY SCHOOLS-IN KIND EXPE	0.00	0.00	0.00	0.00			

SAMPLE BUDGET ESTIMATED EXPENDITURES WORKSHEET

Date: 2/06/2014 | CITY OF OZARK | Page: 1
Time: 14:00 | EXPENDITURE BUDGET WORKSHEET | Id: GL5620
PROJECTED 2014-15

Date:_____ Submitted by:_____ Department: _____

Fund Number: 01 Fund Name: OZARK GENERAL FUND

Account/Description	FY 2012-13 ACTUAL	FY 2013-14 AMEND BUDGE	FY 2013-14 12/31/2013	FY 2013-14 PROJECTED	DEPT REQUEST FY 2014-15	AMEND MAYOR FY 2014-15	APPROVED CITY COUNCIL
	1	2	3	4	5	6	7
501-8300-							
COMMUNITY/PUBLIC RELATION	8,522.78	5,000.00	387.00	1,548.00			
501-8350-							
DUES & SUBSCRIPTIONS	12,886.49	10,000.00	219.43	877.72			
501-8400-							
UNIFORMS PURCHASE-REPAIR	431.62	450.00	60.80	243.20			
501-8700-							
ARCH ENG & TESTING SERVIC	0.00	0.00	0.00	0.00			
501-8950-							
VEHICLE TAGS & TITLES	0.00	0.00	0.00	0.00			
501-9650-							
CAPITAL OUTLAY	0.00	0.00	0.00	0.00			
TOTALS - ADMINISTRATIVE D	785,801.10	762,422.00	159,998.94	639,995.76			

BUDGET AMENDMENTS

☐ COUNCIL APPROVAL

☐ COUNCIL APPROVAL NOT REQUIRED

FY _____

DATE _____

BA # _____

DEPARTMENT _____

PURPOSE _____

FROM GL ACCOUNT #	TO GL ACCOUNT #	AMOUNT

CITY CLERK	DATE	ACCOUNTING	DATE

SAMPLE MONTHLY DETAIL BUDGET EXPENDITURES REPORT

Date: 2/07/2014
Time: 13:13

City of Ozark
EXPENSE REPORT
Dec-13

Page: 1
Id: GL6660

Fund: 01-OZARK GENERAL FUND

--Acct Number--	---Account Name---	ORIGINAL BUDGET	AMENDED BUDGET	MTD EXPENSE	Monthly Comparative % YTD EXPENSE	BALANCE	% EXPENDED
501-6000-	SALARIES	335,848.00	335,848.00	29,009.94	80,134.41	255,713.59	23.86
501-6001-	OVERTIME	0	0	0	0	0	0
501-6002-	INCENTIVE PAY	250	250	0	50	200	20
501-6050-	FICA	20,822.00	20,822.00	1,724.00	4,744.48	16,077.52	22.79
501-6055-	MEDICARE	4,869.00	4,869.00	403.26	1,109.76	3,759.24	22.79
501-6100-	RETIREMENT-EMPLOYERS	31,066.00	31,066.00	1,801.34	5,404.02	25,661.98	17.4
501-6150-	RETIREMENT EMPLOYEES	0	0	37.59	112.76	-112.76	0
501-6160-	AMERIPLAN-CAFETERIA-EMPLO	0	0	0	0	0	0
501-6200-	HEALTH INSURANCE-EMPLOYER	54,023.00	54,023.00	4,671.73	13,576.69	40,446.31	25.13
501-6201-	DENTAL RESERVE EXPENDITUR	0	0	0	0	0	0
501-6250-	HEALTH INSURANCE-EMPLOYEE	0	0	-32.77	-172.77	172.77	0
501-6270-	AMERICAN HERITAGE	0	0	0	0	0	0
501-6275-	BCBS LONG-TERM CARE INS	0	0	0	0	0	0
501-6300-	LIFE INSURANCE	245	245	19.13	57.39	187.61	23.42
501-6350-	UNEMPLOYMENT COMPENSATION	1,038.00	1,038.00	0	0	1,038.00	0
501-6370-	AFLAC-CAFETERIA-EMPLOYEE	0	0	0.5	-199	199	0
501-6375-	AMERICAN GENERAL	0	0	0	0	0	0
501-6380-	STANDARD DISABILITY INSUR	0	0	0	0	0	0
501-6381-	COLUMBIAN MUTUAL LIFE INS	0	0	0	0	0	0
501-6382-	LIBERTY NATIONAL LIFE INS	0	0	0	-70.38	70.38	0
501-6400-	WORKERS COMPENSATION	571	571	0	0	571	0
501-6450-	EXTRA LABOR	0	0	0	0	0	0
501-6500-	LEGAL-PROFESSIONAL-COURT	15,000.00	15,000.00	997.21	3,607.21	11,392.79	24.05
501-6525-	CLAIMS & SETTLEMENTS	0	0	0	0	0	0
501-6550-	AUDITING/ACCOUNTING SERVI	34,850.00	34,850.00	15,000.00	15,000.00	19,850.00	43.04
501-6575-	CONTRACT SERVICES	99,779.00	99,779.00	5,936.46	24,199.17	75,579.83	24.25
501-6700-	OPERATIONAL EQUIPMENT/SUP	20,000.00	20,000.00	995.58	1,969.35	18,030.65	9.85
501-6750-	OFFICE SUPPLIES	0	0	0	0	0	0
501-6800-	TIRES & TUBES	100	100	0	0	100	0
501-6850-	GAS & OIL	1,638.00	1,638.00	168.62	275.68	1,362.32	16.83
501-6925-	REFUNDS-MISC	0	0	0	120	-120	0
501-6950-	MISC EXPENSE	0	0	0	-21	21	0
501-6951-	BANKCARD FEES/LEASE PAYME	1,200.00	1,200.00	183.33	627.7	572.3	52.31
501-7000-	LEASE & RENT ON EQUIPT	3,336.00	3,336.00	834	834	2,502.00	25
501-7350-	VEHICLE REPAIR & MAINTENA	300	300	0	25	275	8.33
501-7400-	NATURAL GAS - HEAT	0	0	0	0	0	0
501-7450-	ELECTRICITY	9,272.00	9,272.00	643.06	1,419.15	7,852.85	15.31
501-7500-	WATER	0	0	0	0	0	0
501-7550-	TELEPHONE	11,600.00	11,600.00	1,061.05	3,088.06	8,511.94	26.62
501-7600-	POSTAGE & FREIGHT	7,800.00	7,800.00	500	1,000.00	6,800.00	12.82
501-7650-	ADVERTISING	2,950.00	2,950.00	880	1,260.00	1,690.00	42.71
501-7750-	PER DIEM & MEALS	0	0	0	0	0	0
501-7800-	MILEAGE REIMBURSEMENT	850	850	98.31	200.91	649.09	23.64
501-7900-	CONFERENCE & TRAINING	9,992.00	9,992.00	19.89	929.12	9,062.88	9.3
501-7950-	VEHICLE INSURANCE	860	860	0	0	860	0
501-8000-	INSURANCE ON BUILDING	1,228.00	1,228.00	0	0	1,228.00	0
501-8100-	EMPLOYEE BONDS & LIABILIT	77,485.00	77,485.00	0	50	77,435.00	0.06
501-8150-	ELECTION EXPENSE	0	0	0	0	0	0
501-8300-	COMMUNITY/PUBLIC RELATION	5,000.00	5,000.00	67	387	4,613.00	7.74
501-8350-	DUES & SUBSCRIPTIONS	10,000.00	10,000.00	219.43	219.43	9,780.57	2.19
501-8400-	UNIFORMS PURCHASE-REPAIR	450	450	30.4	60.8	389.2	13.51
	TOTALS - ADMINISTRATIVE	762,422.00	762,422.00	65,269.06	159,998.94	602,423.06	20.99

ACCOUNTING POLICY AND PROCEDURES MANUAL

CHAPTER 3
RECEIPTS AND ACCOUNTS RECEIVABLE

I. GENERAL PROVISIONS

The purpose of this policy is to establish effective cash collection and deposit procedures to maximize cash availability.

A. All fees, receipts and income collected or received by any City department is to be deposited into the City's Accounting Department located in the City Clerk's Office for deposit in an approved City depository as a credit or debit to an appropriate fund. The City's Accounting Department is charged with controlling and recording all payments into and out of the City's bank accounts set up for each fund and account.

B. All checks received shall be endorsed "For Deposit Only, City of Ozark" and deposited into the City of Ozark's bank accounts at several banks designated for said funds located in Ozark, Alabama.

C. The practice of spending funds or cashing checks for personal use is strictly prohibited. The cashing of personal checks, family member checks, or any other payor is strictly prohibited from the daily cash collections.

D. All cash receipts received before 5:00 p.m. will be deposited the next business day except funds received on Saturday, Sunday, or holidays which shall be deposited on the next work day. All funds awaiting deposit or established change funds shall be secured under lock & key or the use of a safe.

E. Departments with change funds shall count and balance the change fund daily. If an increase in the amount of a change fund is required due to the seasonal nature of collections (business license collections during January through March) a written request from the Department Head shall be made to the Chief Financial Officer who can authorize a temporary increase in the authorized change fund amount.

F. Overages and Shortages. A cash overage/shortage typically occurs during the balancing of cash receipts. Some cash overage/shortages result from human error and are the cost of doing business. However, objective reviews must be completed to eliminate misconduct and provide assurance that controls are effective. Collections above the day's receipts issued shall be deposited along with the daily collections after being investigated and identified as an overage. If customer is due a refund the department shall submit a request for refund with customer name and address to accounts payable. Shortages in collections shall be investigated to determine if an error was made in the amount of a receipt written or an error in posting into the computer system or an error in change given or error in cash or checks received. Overages and shortages that occur will be recorded in the general ledger.

G. Department Heads are responsible for insuring that monies are received prior to or at the point of the sale of any goods or performance of any service, with the exception of customers billed on account.

H. Receipts received through the United States Postal System must be receipted and logged by the department when opened.

I. Cash Receipts Books and Logs. All cash received from the sale of licenses, permits, registrations, rent, fines, etc., shall follow these procedures:

1. The first control feature is the use of pre-numbered and pre-printed forms or electronic receipts if using specialized software as in the municipal court, business licenses and garbage billing. The use of preprinted forms provides proof of receipt and ensures that the required information is obtained at the source of the transaction.

2. Deposit intact. Cash receipts must be deposited "intact" in the proper depository, meaning the total receipts must equal the total bank deposit. Depositing cash intact is extremely important for control and safety purposes. Cash receipts can be easily reconciled and traced to bank statements and the general ledger entries by date of deposit if they are deposited intact.

J. Routine accounting records. These are records of original entry or other routine accounting transactions, including journals, registers, ledgers, receipts, invoices for services, bank statements, deposit slips, cancelled checks, and other supporting documentation. Retain 3 years following audit.

K. Employee Bond. All employees responsible for handling cash or other items of value shall be bonded.

L. Only authorized employees are allowed access in designated cash collection areas. Direct access to NCIC criminal justice records or to areas where such records are stored must be limited to employees whose official duties require access to such records. Access to computer terminals used to issue electronic receipts used during the cash collection process must be restricted to authorized employees whose official duties require access to such systems and terminals or other authorized City employees or the City's outside auditors.

M. In Chapter 8 of the City of Ozark's Policies and Procedures Handbook. Section 8.3.3 Group Two Offenses, state that group two offenses are defined as unacceptable conduct by an employee which are very serious and constitute grounds for dismissal upon the first occurrence of such conduct, unless mitigating circumstances render lesser discipline more appropriate.

1. 8.3.3.4 <u>Falsification</u> – deliberate falsification of records and/or personal misrepresentation of statements to a supervisor, and official, the public, or any duly authorized committee.

2. 8.3.3.5 <u>Dishonesty</u> – dishonesty as related to an individual's job duties and/or profession, or use of one's official position for personal advantages.

3. 8.3.3.9 <u>Theft or Abuse of Property</u> – theft, destruction, carless or negligent use, or willful damage of city property or property of others.

II. PROCEDURES AND DOCUMENT FLOW OF CASH RECEIPTS

Departments must deposit their monies through the City Clerk's Office who in turn deposits collections into one of several City bank accounts.

A. COLLECTIONS DESIGNATED FOR DIRECT DEPOSIT TO CITY BANKS

1. The City contracts with EMS/MC who provides third-party ambulance billing services and collection services to the City's Emergency Medical Services (EMS) Division

   EMS/MC personnel have bank deposit slips and make deposits directly to the City's EMS depository account. EMS/MC mails the yellow copy of the deposit slip to the City Accounting Department for recording deposits in the check register and the general ledger cash account established for EMS.

2. Five City Departments are authorized to accept payments using credit/debit card machines and/or process customer payments made by checks and converted into telecheck transactions. Two (Municipal Court and the Civic Center) of the five departments have been approved for their credit/debit card and telecheck payments to be deposited directly into two separate City bank accounts (Municipal Court Account and Civic Center Account. The remaining three departments (Revenue, Dale County Lake and Perry Recreation Center) credit/debit card collections are deposited directly into the City's General Fund depository account. The Accounting Department records the deposits electronically deposited into authorized bank accounts in the check registers and the general ledger cash accounts.

3. The City has authorized direct deposits into selected City bank accounts for several local, state, and federal recurring payments and grants. The Accounting Department records the deposits electronically deposited into authorized bank accounts in the check registers and the general ledger cash accounts.

B. COLLECTIONS DESIGNATED FOR DEPOSIT THROUGH THE ACCOUNTING DEPARTMENT IN THE CITY CLERKS OFFICE

The selected departments will deposit monies to the Accounting Department located in the City Clerk's Office in a locked bank bags or face to face with central cashier. All deposits will include a daily summary report with yellow copies of cash receipts if manual receipts are issued or detail listing of transactions if electronic receipts are issued. Department's using the peg board system shall provide the original peg board page along with cash collected to the central cashier, who will initial original peg board sheet and provide a receipt to the department for the monies turned in. The central cashier will count and verify the deposit and issue cash receipt and return a copy of the daily summary report.

Copies of source paperwork will be kept and attached to the daily cash receipt report. The central cashier or bookkeeper will then prepare a deposit slip. The payroll clerk or the bookkeeper will take daily deposits to the various City bank accounts. Copies of the completed receipts are sent to back to the depositing department or given directly to customers during a face-to-face transaction. See attached example of a City Cash Receipt form.

III. TYPES OF CASH RECEIPTS AND ACCOUNTING EFFECTS

Receipts are categorized into three main types: revenues and other sources, balance sheet receipts, and refunds of disbursements.

A. REVENUE AND OTHER SOURCES

Deposits of revenues include taxes, fees, fines, interest, rent, grants, and government funds. Revenues are deposited by their nine-digit deposit code or general ledger account number (XX-XXX-XXXX). The accounting effects of depositing revenue are a debit to the Cash account and a credit to the Revenue account.

B. BALANCE SHEET RECEIPTS

A department may deposit monies that cannot, during the current period, be recognized as revenue. These types of deposits include monies held as bond for performance, rental deposits, fees, rents, and grant funds collected in advance. Balance sheet items are deposited by their nine-digit deposit code or general ledger account number. The accounting effects of the deposit are a debit to the Cash account and a credit to the Balance Sheet Account.

C. REFUNDS OF DISBURSEMENTS

1. Current Fiscal Year Refunds of Current Year Disbursements
If a department receives a refund of monies disbursed in error during the current fiscal year and charged to the current budget year, such as an overpayment to a vendor, the cash receipt form must be coded to the account number used to make the initial disbursement.

For example if the Police Department accepted goods from a vendor and later returned the goods, the vendor could issue a refund check for the original purchase. If the original purchase was charged to Operational Equipment and Supplies the accounting entry would be:

Original Journal Entry for the purchase of goods by the Police Department:

Debit - Operational Equipment & Supplies:	01-502-6700	$100.00	
Credit - Accounts Payable Cash:	01-100-1191		$100.00

Record Expenditure for goods received by Police Department

Journal Entry for $100.00 Refund Check Issued to City by Vendor for goods returned by Police Department:

Debit - Depository Cash:	01-100-1190	$100.00	
Credit - Expenditure Code:	01-502-6700		$100.00

Credit Expenditure for goods received and later returned by the Police Department

2. Refunds of Prior Year Disbursements in the 13th Accounting Period

If a department receives a refund of monies disbursed in error in the prior year but received in the current year while the 13th accounting period is open, the cash receipt form should be coded as a prior year receipt and the account number used to make the initial disbursement should be noted on the City cash Receipt form. This information will be used to process a cash receipt in the current year via the Treasurer's office and an adjusting journal entry (AJE) in the 13th accounting period of the previous year by staff in the Accounting Department.

3. Refunds of Prior Year Disbursements after the 13th Accounting Period
If a department receives a refund of monies disbursed in error in the prior year but received in the current year, and the 13th accounting period is closed, the cash receipt form must be coded to the account number used to make the initial disbursement and deposited in the current fiscal year.

D. REFUNDS OF REVENUE

1. Refunds of Revenue from Sports Registration

(a) The Department of Leisure Services may request a refund of 100% of the registration fee paid by parents/guardians prior to team tryouts.

(b) The Department of Leisure Services may request a refund of 50% of the sports registration after the draft teams are selected.

(c) The Department of Leisure Services will not refund registration fees after participants are assigned to a team and parents/guardians have been notified of the team practice schedules.

(d) Registration refunds must be approved by the Director of Leisure Services and submitted to the Accounting Department for payment.

2. Refunds for Overpayments (Section 11-20 City of Ozark Code of Ordinances)

(a) Any taxpayer may file a petition for refund with the City for any overpayment of business license tax erroneously paid to the City.

(b) The petition for refund shall be filed with the City within two years from the date of payment of the business license tax, which is the subject of the petition.

(c) The City shall either grant or deny a petition for refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the City.

(d) If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the City, together with any interest to the extent provided for in Code of Ala. 11-51-92.

IV. CASH RECEIPT FORM

A Cash Receipt Form is used for all deposits made directly to the Accounting Department in the City Clerk’s Office. The department submits a copy of the Cash Receipt form, the Daily Summary Report, and any other deposit documentation with the cash deposit. The deposit is sent directly to the Accounting Department in a locked bank bag. Copies of all documentation submitted will be held at the department for their records. The Cash Receipt Form and Daily Summary Report must be fully completed in order to process a Cash Receipt. For the specific

cash receipt type; the account coding in the middle portion of the form will vary depending on the type of cash receipt. A sample of a peg board receipt and a three part receipt form used by the Accounting Department of the City Clerk's Office is attached. A sample of the two departments (Municipal Court and Leisure Services) that prepare a daily summary report is located on pages 24 and 25. A sample of a peg board receipt and a three part receipt used by departments is located on pages 26 and 27.

V. REVENUE REPORT

Each Department Head has the ability to request a Revenue Report, which lists revenues recognized and cash collected for the current period and the fiscal year-to-date vs. the budgeted amount. This report contains only revenues and will not include receipts that are refunds of current year disbursements or balance sheet receipts (collections on accounts receivables). The Revenue Report can be requested for a fund or for selected general ledger accounts. The report can be requested from the Chief Financial Officer or the Bookkeeper in the Accounting Department.

VI. ACCOUNTS RECEIVABLE

Circumstances may necessitate a Department Head granting an extension of credit (Accounts Receivable Customers – garbage service, court fines and patient transports); however, such considerations will be minimized by rigid discipline in its use. The Accounting Department will be responsible for maintaining a list of outstanding receivables. Credit extended to account receivable customers will be conducted as follows:

A. CREATION

1. The Department Head will oversee the generation of the respective Department's account receivable invoices and must insure that the accounts receivable customer has the authority to incur a legal debt in the name of the debtor.
2. The Department Head will be responsible to insure that invoices are prepared immediately upon completion of the service or delivery of the material.
3. The Department Head is responsible for obtaining a correct billing address for the customer, Federal Tax ID Number or Social Security Number and for sending a copy of the invoice to the debtor. All invoices shall direct payments payable to the City of Ozark.
4. In no instances will invoicing be less frequent than once a month without the approval of the Chief Financial Officer.

B. COLLECTION

1. Collections will be conducted by the Department and recorded in automated systems or Department issued manual receipts, then the collections will be brought to the Central Cashier with a cash receipt issued to the Department for the collections.
2. The Chief Financial Officer will be responsible for establishing a ledger for accounts receivables and for collection of the amounts owed the City.
    a. The amount due is payable within thirty-days of the invoice date, thereupon becoming delinquent.
    b. Upon becoming delinquent, a statement shall be sent after thirty days to the customer requiring prompt payment. After sixty (60) days from the invoice date the Financial Officer has the authority to institute legal proceedings if not paid.

3. The third party billing firm contracted to perform billing and collection services to the Emergency Medical Services (EMS) Division will remit outstanding accounts receivables on patient transports to a collection agency selected by the City. After the collection agency exhausts its efforts and the account receivables are determined to be uncollectable the Chief Financial Officer will present a request to the City Council to approve the ultimate write off of the receivables.

OZARK
LEISURE SERVICES

SAMPLE DAILY RECAP
LEISURE SERVICES

DAILY INCOME REPORT

REPORT DATE: 10/29/13

Facility Rentals

receipt#

	CASH/CHECK	CREDIT	
Perry Center			300-6010
Autrey Center			300-6010
KidZone Rental			300-6010-KIDZ
Field Rental			300-6010
Classes			300-6008
Civic Center			300-6016-RENTAL
Flowers Center			300-6010-FLOWER
Crawdad			300-6008-CRAWDAD
Special Event - Travel			300-6008-TRIPS
TOTAL:	*$0.00*	*$0.00*	

Ticketed Events

receipt #

Civic Center 300-6016-RENTAL		01-100-1050 CC
Civic Center 300-6016		01-100-1050 CC TRIP REVENUE
Flowers Center 300-6010-FLOWER		01-100-1050 CC
Crawdad Festival 300-6008-CRAWDAD		01-100-1050 CC
TOTAL:	*$0.00*	

Lake

receipt #9029 sales date:

	CASH/CHECK	CREDIT	
Lake Sales:	$250.50		300-6014
other:			300-6014
TOTAL:	*$250.50*	*$0.00*	$250.5

rec#17332

Concessions

receipt #9027

Civic	$46.92	300-6016-CONCES
Steagall		300-6011
Eagle		300-6011
Eastgate		300-6011
TOTAL:	*$46.92*	

rec#17330

Senior Center

receipt #

Other:		300-6001
SARCOA Misc.		300-6001
TOTAL:	*$0.00*	

Sports

receipt #9028

	CASH/CHECK	CREDIT	
Baseball/Softball			300-6010
Soccer			300-6010
Football/Cheer			300-6010
Basketball	$25.00		300-6010
Sponsor			300-6012
Archery			300-6010
Other: football pants			300-6010
TOTAL:	*$25.00*	*$0.00*	

rec#17331

Camp Oz

receipt #

	CASH/CHECK	CREDIT	
Registration			300-6008-CAMPOZ
After School			300-6008-CAMPOZ
Misc.			300-6008-CAMPOZ
Sponsor			300-6008-CAMPOZ
TOTAL:	*$0.00*	*$0.00*	

CIVIC CREDIT CARDS:		see attached douments
OTHER CREDIT CARDS:		see attached douments
CHANGE:	$0.50 ✓	
CASH:	$275.00 ✓	
CHECKS / MO:	$46.92 ✓	
TOTAL:	$322.42	

Daily Grand Total: $322.42

Approved By: Denise Ellis

D Peters 10/29/13

receipt #:

SAMPLE DAILY RECAP REPORT MUNICIPAL COURT

MUNICIPAL COURT SETTLEMENT SHEET

DATE: 10/28/13

BANK INFORMATION

CASH	$ 208.00	(BANK DEPOSIT)
MONEY ORDERS	$ ~~0~~	(BANK DEPOSIT)
CHECKS	$ ~~0~~	(BANK DEPOSIT)
ELECTRONIC CHECKS	$ ~~0~~	
CREDIT CARDS	$ 519.00	
DEBIT CARDS	$ ~~0~~	
TOTAL DEBIT/CREDIT CARDS	$ 519.00	
CHECKS BY MAIL	$ ~~0~~	(HOLD CHECKS FOR 14 DAYS)
TOTAL DEPOSIT	$ 727.00	

GENERAL LEDGER INFORMATION

COURT FINES	$ 692.00	12-300-6020
RESTITUTION	$ ~~0~~	12-200-4000
CASH BONDS	$ ~~0~~	12-200-4010
BOND FEES	$ 35.00	12-300-6033
TOTAL RECEIPTS	$ 727.00	

DataQuest 10/28/13

EMPLOYEE SIGNATURE: AW

DATE	RECEIVED FROM	DESCRIPTION	$. AMOUNT

OFFICIAL RECEIPT

THE CITY OF OZARK

OZARK, ALABAMA

17467

CODE:

A. PARKING METER VIOLATION
B. COURT FINE CASE NO. _____
C. GARBAGE COLLECTION
D. RENTAL
E. AD VALOREM TAX
F. GASOLINE TAX
G. CIGARETTE TAX
H. BUSINESS LICENSE

REMARKS: _____

Thank You!

SAMPLE OF PEG BOARD RECEIPT _ ACCOUNTING DEPARTMENT
CITY CLERK'S OFFICE
GENERAL FUND - DEPOSITORY ACCOUNT

City of Ozark
P.O. Box 1987
Ozark, AL 36361

55709

Date _____ 20____

RECEIVED OF _____

_____ DOLLARS $_____

FOR _____

Amt. of Acct. $ _____

Amount Paid $ _____ *Thank You!*

Balance Due $ _____ By _____

Cash ☐ Check ☐ M.O. ☐

SAMPLE 3 PART RECEIPT - OTHER FUNDS BANK ACCOUNTS

City of Ozark
P.O. Box 1987
Ozark, AL 36361

55710

Date _____ 20____

RECEIVED OF _____

_____ DOLLARS $_____

FOR _____

Amt. of Acct. $ _____

Amount Paid $ _____ *Thank You!*

Balance Due $ _____ By _____

Cash ☐ Check ☐ M.O. ☐

City of Ozark
P.O. Box 1987
Ozark, AL 36361

55711

Date _____ 20____

RECEIVED OF _____

_____ DOLLARS $_____

FOR _____

Amt. of Acct. $ _____

Amount Paid $ _____ *Thank You!*

Balance Due $ _____ By _____

Cash ☐ Check ☐ M.O. ☐

City of Ozark
P.O. Box 1987
Ozark, AL 36361

55712

Date _____ 20____

RECEIVED OF _____

_____ DOLLARS $_____

FOR _____

Amt. of Acct. $ _____

Amount Paid $ _____ *Thank You!*

Balance Due $ _____ By _____

Cash ☐ Check ☐ M.O. ☐

CHAPTER 4
PURCHASING & CASH DISBURSEMENTS

I. AUTHORITY AND RESPONSIBILITY

The scope of Chapter 4 is to set forth the purchasing authorities and cash disbursements procedures of the City. The City Clerk is the Purchasing Agent for the City and the Financial Officer is his/her authorized representative.

The Purchasing Agent is authorized to consummate all purchases of the City. Such purchases will be for a municipal purpose and for which funds have been appropriated by the City.

II. PURCHASE LIMITS

A. The Purchasing Agent may execute purchases on his/her own authority up to the limit allowed by State Bid Law for each item.

B. Department Heads, or their designees, (not more than four (4) full time employees) may execute purchases on their own authority for each purchase not exceeding $500.00 in value or $1,000.00 for vehicle repairs or parts and no purchase order is required. Department Heads will prepare and maintain a current list of designees for the Purchasing Agent, who in turn will notify vendors.

C. All purchases shall be of a quality to meet the intended purpose at a price most advantageous to the City.

D. Purchases between $500.01 ($1,001.00 vehicle repairs and parts) and $14,999.99 shall be made by submission of a purchase requisition to the Purchasing Agent giving detailed ordering information and specifications. At least three telephone quotes may be obtained by the Department Head or Purchasing Agent for purchases of $500.01 to $5,000.00. Copies of telephone quotes shall accompany the request for purchase order. At least three written quotes shall be obtained by the Department Head or Purchasing Agent for purchases of $5,001.00 to $14,999.99. Copies of the written quotes shall accompany the request for purchase order.

E. Purchase Orders for $500.00 or less will not be issued. ($1,000.00 or less for vehicle repairs or parts).

F. A purchase order shall be used to document all expenditures of public funds for items over $500.01 ($1,000.01 vehicle repairs or parts).

G. Purchases shall not be divided into portions for the purpose of avoiding solicitation of telephone or written quotes or purchase requisitions.

H. Prior to the issuance of a purchase order, the requisition shall be approved for available funding and purpose by the Purchasing Agent.

I. The Purchasing Agent has the authority to make inspections and require tests of deliveries in order to determine quality and conformance with specifications.

III. APPROVED VENDORS

The Purchasing Agent is responsible for approving and maintaining a listing of all vendors that are eligible to do business with the City of Ozark. A form W-9 must be kept on file for each approved vendor. Requests for the use of a new vendor must be submitted to Purchasing in writing by the department head. An example of a W-9 is located on page 35. No purchases can be initiated without vendor approval from the Purchasing Agent.

IV. ALABAMA BID LAW

A. BID REQUIREMENTS AND EXCEPTIONS

Unless otherwise provided, a single purchase estimated to exceed $15,000.00 or more shall be made through a formal bid procedure. Exceptions to this rule are for purchases from a purchasing cooperative or government purchasing alliances that have been reviewed and approved by the Alabama Department of Public Examiners for using proper purchasing procedures, emergency purchases, contracts for professional services, for purchases under State of Alabama contracts, purchases of books and periodicals from publishers, purchases of real property, purchases from another governmental agency, and purchases for certain type of repairs to equipment.

B. LETTING OF CONTRACTS WITHOUT PUBLIC ADVERTISEMENT

In case of emergency affecting the public health, safety or convenience, as declared in writing by the department head, the contract may be let to the extent necessary to meet the emergency without public advertisement. This action and reasons will be made public by the awarding authority (§41-16-23).

C. AWARD OF CONTRACTS

When a formal bid procedure is required, the Purchasing Agent shall invite sealed bids from all responsible prospective vendors on vendor list. Sealed bids must be opened in public and accepted or rejected by the Mayor and City Council.

D. CONFIDENTIALITY OF PRICE QUOTES

Quoted prices of vendors and suppliers will remain confidential until all quotes are received and opened in bid opening. The quotes of one vendor will not be used to negotiate a lower quote from another.

E. COLLUSION

Any agreement or collusion among bidders is restraint of freedom of competition, by agreement to bid at a fixed price or to refrain from bidding or otherwise, shall render the bids of such bidders void and shall cause such bidders to be disqualified for submitting further bids, and constitute a violation of this policy.

F. DEBARMENT AND SUSPENSION

Any quotes or bid specifications obtained for products or services funded by Federal

grants shall include obtaining documentation that selected vendor has not been debarred or suspended. The documentation can be obtained from the vendor direct and confirmed by searching the System for Award Management (SAM).

G. FEDERAL CONTRACT REQUIREMENTS

Bid documents or contracts with vendors may require performance bonds, prepayment bonds, a penalty clause, payment timelines, etc. The purchaser and Chief Financial Officer should assure these Federal requirements are addressed in the specifications and contracts.

V. SOLE SOURCE

If a purchase is a sole source purchase, a memorandum shall accompany the requisition justifying the purchase from one vendor only. Exceptions to this requirement may be granted by the Purchasing Agent for those purchases excluded from competitive bid in State law, and for the following reasons.

A. Items where such purchase prices has been set by the Federal Government, or the State of Alabama.

B. Requirements to maintain a degree of continuity with the original or existing décor, equipment, or programs, where an attempt to quote could result in operational or functional inconsistency.

C. When a quote attempt results in no response, orders will be placed with the first reliable source with suitable price, quality, and delivery.

D. When the Purchasing Agent determines that three quotes cannot feasibly be obtained.

VI. BENEFICIAL INTEREST

No member or employee of the governing body of the City shall be financially interested or have any personal beneficial interest, either directly or indirectly, in the purchase of, or contract for any personal property or award any contract in violation of this provision.

VII. GRANT APPLICATION AND AWARD NOTIFICATION

It is imperative that the City Clerk and the Accounting Department be notified of any and all grant applications in order to comply with Federal Single Audit Requirements. If someone other than the Grant Administrator applies for a grant, all original grant applications should be forwarded to the City Clerk, the requesting department should maintain a copy of the application. The City Clerk should receive the original grant approval or disapproval letter.

When a grant has been approved a financial commitment has been made to the City of Ozark and the transaction must be recorded in the City's accounting records. Consequently, it is imperative that original executed documentation be immediately sent to the City Clerk who will notify the Accounting Department to set up the grant budget.

VIII. ORIGINAL SIGNATURES

An original signature is required for the following documents:

A. All purchase requisitions must have the original signature of the requesting employee on the face of the requisition.

B. All City Mileage Reimbursement forms require the traveler's signature to be original. It must have the department head's signature on the face of the paperwork as noted above. An example of a mileage reimbursement form is located on page 39.

C. All City Travel Vouchers require both the traveler and the department head's signature. It must have the department head's signature on the face of the paperwork as noted above. An example of a travel voucher form is located on page 39.

D. All contract change orders must have original signatures of the contracting parties.

E. All material receipts for fixed assets must include the original signature of the receipting employee.

IX. REIMBURSEMENT FOR TRAVEL AND MEALS

A. PROCEDURE FOR REQUEST

1. All travel requests shall be submitted on a standard form to the City of Ozark Personnel Officer. Requests for travel for employees shall be made to the department head and forwarded to the Mayor for approval. Requests for travel by department heads and emergency travel shall be approved by the Mayor.

   Travel Requests for the Mayor and/or City Council are submitted for processing to the Personnel Officer. When advance travel funds are required, approval must be by Resolution adopted by the City Council, which Resolution shall state the purpose and object of the authorized travel. Advance travel funds requested must be submitted by the first City Council meeting proceeding the month for which the travel is to occur.

B. AUTHORIZED EXPENSES

1. Transportation. Travel must be performed over the most direct route using the most efficient and economic means of transportation. If the official or employee travels by less economical means then the official or employee shall be responsible for any additional expense. The use of private vehicles may be authorized if a City vehicle is not available. If authorized, mileage shall be reimbursed at the rate then in effect for the City of Ozark employees. As established the City of Ozark Vehicle Policy, if two or more officials or employees travel in the same private vehicle only one official or employee shall receive reimbursement for mileage.

2. Lodging. Hotel and motel reservation shall be made and paid for with a City of Ozark credit card if possible. Accommodations should be reasonable and charges should not be out of line for other hotels and motels in the travel area. Meals, personal telephone calls and other incidentals should not be charged to the hotel or motel room unless prior approval has been authorized.

3. Meals. Meal expenses are authorized for normal meal expenses incurred during travel; when officials and/or employees are directed or expected to attend a function when meal expenses are incurred an the purpose of the function is to the benefit of the City; when it is in the best interest of the City to continue a meeting during meal time, so as not to break continuity of the subject matter or work being conducted; during emergencies when employees are required to work past normal meal times due to the nature of the emergency and cannot leave the job location. In this case meals may be provided at the job location; individual cases as approved by the Mayor.

C. PAYMENT OF CLAIMS

1. Transportation. Private vehicle mileage shall be paid at the rate established for private vehicles in the City of Ozark Vehicle Policy.

2. Lodging. Lodging shall be paid by the City of Ozark credit card when possible; otherwise the charges will be reimbursed as evidenced by paid receipt.

3. Meals. Meals and incidentals will be paid as follows:

   a. When the official's or employee's duration of travel is six (6) hours or less, actual expenses will be paid. A paid receipt is required.

   b. When the official's or employee's duration of travel is more than six (6) hours, but less than twelve (12) hours, a per diem rate of $12.00 shall be paid.

   c. When the official's or employee's duration of travel is twelve (12) hours or more, but not overnight, a per diem rate of $22.00 shall be paid; and

   d. When official's or employee's duration of travel is twelve (12) hours or more and overnight, a per diem rate of $30.00 per day shall be paid. If receipts for allowable expenses exceed $30.00 per day the official or employee may submit such receipts for reimbursement of those allowable expenses.

All travel expenses and/or per diem shall be filed by the official or employee on an itemized expense report and certified to the Personnel Officer upon return.

D. PENALTY

Any official or employee who willfully claims fraudulent travel expenses shall be subject to action as provided by law.

E. RESERVATION OF AUTHORITY

The City Council reserves the authority to change, modify, or void this policy at their discretion.

X. PETTY CASH PROCEDURES

A. ESTABLISHING A PETTY CASH ACCOUNT

All requests for new petty cash accounts or changes to existing petty cash accounts amount or custodian must be approved by the City Clerk. The custodian of the petty cash account is responsible at all times for the entire balance, including unexplained shortfalls.

B. USE OF A PETTY CASH ACCOUNT

The custodian will keep petty cash in a secured location, preferably in a locked drawer or safe. The custodian will also keep a ledger of all cash inflows and outflows. All petty cash outflows must be supported with the original register receipt and a petty cash receipt. The petty cash receipt will be completed, including signatures of the employee requesting reimbursement and the custodian.

Under no circumstance will the custodian cash an employee's personal check from the petty cash account. The custodian will not advance employee cash for personal use. Cash advances to employees for legitimate expenses are permitted, with the completion of a petty cash receipt.

The custodian will complete a bill head for reimbursement of petty cash when needed, but at least annually. Copies of all documents submitted to Accounting are to be filed for the custodian's records. Accounting Department will reimburse the petty cash account via check after review of submitted expenses. The custodian will cash the petty cash reimbursement check immediately upon receipt to replenish the petty cash drawer.

When the custodian is notified by Accounting Department of a disallowed expense, he or she must take steps in order to replenish the petty cash for that amount. A listing of legitimate and illegitimate expenses may be found in Section C below. The custodian may request repayment from the employee who originally requested the petty cash expenditure. However, the custodian is ultimately responsible for the balance of the petty cash account, including unexplained shortfalls.

C. LEGITIMATE AND ILLEGITIMATE EXPENSES

Legitimate expenses allowed by Accounting include, but are not limited to:

- Any item needed for an employee to perform his or her duties

Illegitimate expenses disallowed by Accounting include, but are not limited to:

- Alcoholic beverages
- Gifts for employees
- Sales tax

XI. CHANGE FUND PROCEDURES

A. ESTABLISHING A CHANGE FUND

All requests for change fund accounts or increases to existing change fund amounts or custodian must be approved by the City Clerk or Chief Financial Officer. The custodian of the change fund is responsible at all times for the entire balance, including unexplained

shortfalls.

A temporary change fund can be established for City sponsored events such as athletic tournaments, events held at the Flowers Performing Arts Center or the Civic Center, or the annual Ozark Crawdad and Music Festival. The Department of Leisure Services may request a temporary change fund for a scheduled event. The check issued shall be payable to an employee. The employee shall return the change fund for deposit in the depository account the day after the event.

Permanent change funds have been established for the public works department, the City's accounting department, leisure services and the municipal court.

Form **W-9**
(Rev. October 2007)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Business name, if different from above

Check appropriate box: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ .....
☐ Other (see instructions) ▶

☐ Exempt payee

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

or

Employer identification number

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person ▶ Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

CITY OF OZARK
REQUEST FOR PURCHASE ORDER

SECTION I

DEPARTMENT:_____

GL ACCOUNT: _____

DATE OF REQUEST:_____

NAME, ADDRESS & PHONE NO. OF VENDOR(S): _____

_____

_____

QUANTITY	DESCRIPTION OF ITEM(S)	UNIT PRICE	AMOUNT OF PURCHASE OR CHARGE
		TOTAL	

_____
SIGNATURE & TITLE – DEPARTMENTAL AGENT

SECTION II

TO BE COMPLETED BY PURCHASING AGENT:

☐ APPROVED P.O.#_____ DATE ISSUED_____

☐ DISAPPROVED

_____ _____
SIGNATURE DATE

City of Ozark, Alabama

PURCHASE ORDER NO.

PURCHASE ORDER

CITY OF OZARK
P. O. BOX 1987
OZARK, AL 36361
Phone: 334-774-5393
FAX: 334 -445-1317
E-Mail: cfo@ozarkalabama.us

THIS NUMBER MUST APPEAR ON ALL SHIPMENTS, INVOICES, B/L AND CORRESPONDENCE

TO:

_____

_____

_____

_____

SHIP TO _____

_____

_____

DATE	Bid No.
DATE REQUIRED	F.O.B. DESTINATION UNLESS OTHERWISE SPECIFIED
REQUESITIONED BY:	
GL ACCT	DEPT
TERMS	

BILL TO: CITY OF OZARK, ACCOUNTS PAYABLE
P. O. BOX 1987
OZARK, AL 36361

PLEASE ENTER AND SHIP OUR ORDER AS FOLLOWS, ENCLOSING PACKING LIST IN ALL SHIPMENTS WITH OUT ORDER NUMBER THEREON.

QUANTITY	DESCRIPTIONS	UNIT PRICE	AMOUNT
		TOTAL	

FOR DEPARTMENT USE ONLY – DEPARTMENT HEAD SIGN AND RETURN YELLOW COPY TO ACCOUNTING DEPARTMENT

I CERTIFY THAT THE ABOVE MATERIALS/SERVICES HAVE BEEN RECEIVED/PERFORMED UNDER THE TERMS OF THIS PURCHASE ORDER.

CITY OF OZARK
PURCHASING DEPARTMENT

BY

DATE SIGNATURE PURCHASING AGENT

CITY OF OZARK

TRAVEL ADVANCE REQUEST

DATE:_____

DEPARTMENT: _____

REQUESTED BY: _____

DATE OF TRAVEL:

LENGTH OF TRIP (DAY OR OVERNIGHT):

DESTINATION / PURPOSE OF TRAVEL:

RESOLUTION REQUIRED: YES ____ NO ____

If yes:
Advance per diem requested:

1)* _____ hours @ $12.00 per day $_____

2)* _____ days @ $22.00 per day $_____

3)* _____ days @ $30.00 per day $_____

*1) 6 Hrs. – not more than 12 Hrs. 2) 12 Hrs. or more – not overnight

3) 12 Hrs. or more – overnight

TOTAL ADVANCE REQUESTED: $_____

APPROVED:

_____ _____

Mayor Department Head

REVISED 5/11
CITY OF OZARK

City of Ozark, Alabama

TRAVEL VOUCHER

Name_____

Department _____ Dates of Travel _____

Destination/Purpose_____

I do certify that the below listed expenses were incidental to official business. Major Receipts and tickets received to such are attached. The below is certified as true and correct.
CERTIFIED:

_____ _____
Employee: Date:

_____ _____
Department Head: Date:

Per Diem requested:

1) _____ days @ $12.00 per day $ _____

2) _____ days @ $22.00 per day $ _____

3) _____ days @ $30.00 per day $ _____

1) 6 Hrs. – not more than 12 hours 2) 12 Hrs. or more - not overnight
3) 12 Hrs. or more - overnight

Total Per Diem Requested ……. $ _____

Room ……. $_____

Meals ……* *(Receipts Attached)* $ _____

Incidentals (Taxi, etc.) ….. ….* *(Receipts Attached)* $ _____

Mileage ____ @ $_____ per mile…… $ _____

TOTAL AMOUNT DUE EMPLOYEE: $ _____

TOTAL AMOUNT DUE CITY: $ _____

***ATTENTION** *Please return this form filled out with receipts attached. If this form is not returned to the City Clerk's Office, a Form 1099 will be sent to the IRS listing this travel advance as a miscellaneous income and should be reported on your tax return.*

CHAPTER 5
FIXED ASSET CONTROL

I. POLICY

Proper control procedures shall be followed for all fixed asset acquisitions, transfers, and dispositions in order to provide internal control and documentation necessary for effective use, maintenance, management and reporting on fixed assets.

Department heads shall be responsible for safeguarding all fixed assets assigned to their department and ensuring that the assets are properly used, maintained, and kept in good repair. Financial Officer will assist and evaluate any department's fixed asset control procedures.

A. PURPOSE

To outline procedures for acquiring, disposing, and maintaining control of fixed assets. These procedures shall apply to all fixed assets owned by the City of Ozark.

B. DEFINITIONS

A fixed asset is a tangible item of property with a value or cost at time of acquisition of $1,000.00 or more and an estimated useful life of at least 3 years. Examples of fixed assets categories are land, construction in progress, buildings, improvements and infrastructure, and furniture, fixtures and equipment.

The capitalization thresholds for capitalized fixed assets reported in the financial statements of the City are:

Land, Furniture, fixtures and equipment valued at $2,500.00 or more. Items costing between $1,000.00 and $2,499.99 will not be capitalized for financial statement reporting but will be entered into the fixed asset system to provide control

Buildings, Improvements and Infrastructure valued at $25,000.00 or more.

II. PROCEDURE

ACQUISITIONS

1. All purchases of assets shall be made in accordance with approved City purchasing procedures.

   A fixed asset Acquisition / Set-Up Control Form on page 47 shall be completed for all fixed asset(s) purchased or donated. This form is to be initiated by the department head receiving the fixed asset(s) and forwarded to Accounting Department.

2. The cost basis of fixed assets shall include all charges incurred to make the asset ready for use. These costs include the purchase price, freight, installation, labor, materials, and fees, such as attorney's, architects, and building permits.

3. Any internally constructed or donated property with a unit cost or value at time of acquisition of $2,500.00 or more and an estimated usefully life of at least 3 years, shall be reported to accounting, Chief Financial Officer on the Fixed Asset Acquisition / Set-up Control Form, indicating that the asset was manufactured or donated.

4. To maintain proper segregation and control upon retirement, resignation, transfer or termination of employees, any employee owned tools, equipment, or furniture brought on the City's premises shall be reported to the department head. The report shall include the employee's name, description of items, identification numbers if any and reason for using the employee's property.

A. DISPOSITIONS.

1. Fixed assets may be sold, traded-in on new equipment or retired from service if worn-out or obsolete. A Fixed Asset Disposition/Transfer Form is on page 48 shall be completed by the department head (s) and the property manager then submits to the mayor for approval upon action by the City Council. The property manager is the individual assigned the oversight responsibility of the overall fixed asset accounting and control system.

   After completion of the transaction, the Asset Disposition/Transfer Form shall be submitted to accounting for deletion of the item from the fixed asset records.

2. Any fixed asset that is missing or has been stolen shall be reported in writing to the department head and the property manager as soon as possible. The description, serial number, and other information about the lost item shall be included in the report.

   The property manager shall determine the proper course of action and notify the mayor, city clerk and any outside authorities if deemed appropriate. If unrecovered, the asset shall then be removed from the asset records.

3. Interdepartmental transfers of assets shall be reported to the property manager using the Asset Disposition/Transfer Form with the description, serial number and the name of the department to receive the property.

   The department head to whom the item was assigned originally shall be held accountable until accounting is notified of the transfer. After being notified, the department head acquiring the property assumes the responsibility. Accounting shall then record the departmental transfer on the asset records.

B. ASSET RECORDS.

1. Upon any fixed asset acquisition, the property manager shall be responsible for assigning the asset number and department head shall attach the assigned asset number tag to the property where it can be readily located.

Accounting shall then maintain a detailed listing of each fixed asset along with records which include the description, date acquired, vendor, cost basis and assigned department.

2. On no less than a two year basis, accounting shall furnish each department a report showing a listing of fixed assets assigned to that department and any acquisitions, disposals, and transfers during the past year. Any discrepancies noted by the department should be reported to accounting as soon a possible. This report shall be filed by the department head for reference and later use.

3. Each department will be responsible for locating fixed assets that are recorded as assigned to their department whenever requested by accounting, the City's external auditors or any other appropriate City representative.

4. Whenever a change in department head occurs, all items shall be accounted for by the outgoing department head. The incoming department head shall accept the responsibility and accountability for the departmental asset listing upon assuming the position. Accounting can assist with this audit if requested.

C. IDENTIFICATION OF FIXED ASSETS.

1. Tags – Positive Identification of equipment shall be accomplished by the permanent affixing of small tags to each fixed asset. Each tag will have a unique, permanently stamped identification number preceded by "Property of City of Ozark".

2. Standard Tag Procedure – To facilitate the identification of a fixed asset, tags will be mounted on all equipment in such a manner that a person operating or using the equipment will be aware it is a fixed asset item. However, tags will be mounted elsewhere to refrain from defacing equipment or becoming a nuisance.

   a) Equipment having a manufacturers/date plate – mount tag near edge
   b) Equipment – mount tag on side or in rear near serial number
   c) Table – mount tag on underside of table top near front edge.
   d) Desk – mount tag on right side of knee space
   e) Vehicles – tags are mounted as determined by vehicle maintenance, it at all
   f) In certain instances, a large volume or quantity of fixed assets will be acquired that works in conjunction with one another. In cases of this nature, an asset number will be assigned as opposed to tagging.

3. Untagged Items – Identification tags will not be affixed to paintings, portraits, infrastructure, items of extreme small size or items which would be defaced. Items of this nature will be assigned a fixed asset number.

III. DISPOSAL OF REAL PROPERTY

Before real property may be sold, Section 11-47-20 of the Alabama Code of 1975 requires an

ordinance finding that the property is not longer needed for public purposes (see that section for additional information). The ordinance adopted should: (1) describe the property to be sold; (2) recite that in the opinion of the governing body the property is not needed for public or municipal purposes; and (3) direct the mayor to make title to the property, recite the circumstances under which the mayor is to execute the deed (i.e., whether it is to a particular individual, after the ordinance becomes permanent, or to the highest bidder in the event bids are called for).

A sample ordinance authorizing the sale of unneeded real property belonging to the City is located on page 44.

Bids are not required. However, the city should set up procedures to insure that the municipality receives a fair price for its unneeded real property. For unneeded or surplus real property that the City wishes to dispose of, a current independent real-estate appraisal shall be conducted. The property shall then be sold for no less this appraised value. Exceptions to this policy are (1) when transferring the property to another government entity; (2) when for commercial and industrial recruiting purposes, the property is transferred using economic development financial incentives.

City of Ozark, Alabama

SAMPLE ORDINANCE

AN ORDINANCE FOR THE DISPOSAL OF REAL PROPERTY

BE IT ORDAINED BY THE CITY COUNCIL OF OZARK, ALABAMA, AS FOLLOWS:

Section 1. It is hereby established and declared that the following described real property of the City of Ozark, Alabama, is not needed for public or municipal purposes, to-wit:

[DESCRIBE REAL PROPERTY TO BE SOLD]

Section 2. That the Mayor and City Clerk be, and they hereby are, authorized and directed to execute and attest, respectively, for and on behalf of the City of Ozark, Alabama, a warranty deed, a copy of which is on file in the Office of the City Clerk, whereby the City of Ozark, Alabama, does convey the premises described in Section 1, hereof to _____ _____ for and in consideration of the sum of _____ _____ dollars ($_____).

ADOPTED AND APPROVED THIS THE ____ DAY OF _____, 20_____.

_____ _____

Presiding Officer Mayor

ATTEST:

_____

City Clerk

IV. DISPOSAL OF PERSONAL PROPERTY

While there is not a legal requirement to do so, it is highly recommended that, when disposing of personal property, the City adopt a resolution describing the property to be sold, reciting that the property is no longer needed for public purposes, and directly the mayor to sell the property in the manner specified by the council. A sample resolution is located on page 46. Bids shall be received for all personal property.

The bids may be received either by means of a public auction or by sealed bid, whichever method is deemed more appropriate for the property being sold.

If offered for public bid and the property receives no bids, then the mayor and/or department head is authorized to negotiate the sale of the property. If no bids are received through negotiations, the mayor is authorized to dispose of the property as if it were obsolete or worn out.

The purpose of this open sale is to reduce, to the greatest extent possible, any questions as to the fairness of the price received for the property. While there is no problem with the City employee or officer bidding on the property, it could appear, to the public, to be inappropriate for a City employee to purchase an item without first being placed for sale to the public at large.

Nothing in this policy for disposal of personal property shall prevent the City from transferring surplus personal property to another government entity upon action of the City Council.

The procedures outlined in Ordinance No. 2002-8, “Disposition of Surplus Items”, shall be followed when disposing of personal property.

City of Ozark, Alabama

SAMPLE RESOLUTION

A RESOLUTION FOR THE DISPOSAL OF PERSONAL PROPERTY

WHEREAS, the City of Ozark, Alabama has certain items of personal property which are no longer needed for public or municipal purposes; and

WHEREAS, Section 11-43-56 of the Alabama Code of 1975 authorizes the municipal governing body to dispose of unneeded personal property;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF OZARK, ALABAMA, AS FOLLOW:

Section 1. That the following personal property owned by the City of Ozark, Alabama, is not needed for public or municipal purposes:

[DESCRIBE PERSONAL PROPERTY TO BE SOLD]

Section 2. That the Mayor and City Clerk be, and they hereby are, authorized and directed to dispose of the personal property owned by the City of Ozark, Alabama, described in Section 1, above, by receiving bids for such property. All such property shall be sold to the highest bidder, provided, however, that the council shall have the authority to reject all bids when, in its opinion, it deems the bids to be less than adequate consideration for the personal property.

ADOPTED AND APPROVED THIS _____ DAY OF _____, 20_____.

_____ _____

Presiding Officer Mayor

ATTEST:

_____

City Clerk

CITY OF OZARK
FIXED ASSET ACQUISTION / SET-UP CONTROL FORM
(1 FORM PER ASSET)

PROPERTY TAG NUMBER:	ASSIGNED NUMBER:
DESCRIPTION:	
CONDITION:	ESTIMATED USEFUL LIFE:
ATTACHED TO ITEM:	
ASSET CODE / DESCRIPTION	
FUNDING SOURCE:	
DEPARTMENT NUMBER:	
VENDOR NUMBER:	
METHOD OF ACQUISITION (CIRCLE ONE)	Purchased Mfg. Donated Grant Other
SERIAL NUMBER / VIN:	
MANUFACTURER:	MAKE:
MODEL:	PURCHASE DATE:
ORIGINAL COST / APPRAISAL:	FREIGHT:
INSTALLATION: FEES:	TOTAL COST:
LOCATION:	
RETIRED DATE:	REASON:
METHOD:	
TRADE-IN / SALE PRICE:	COMMENTS:

City of Ozark
FIXED ASSET DISPOSITION / TRANSFER FORM
(1 Form per Asset Location)

DATE: DEPARTMENT: REQUESTED BY:

LOCATION: REASON FOR DISPOSITION:

DESCRIPTION	VIN/SERIAL NO.	ASSET TAG OR ASSIGNED NO.	SUGG. DESP.*	COMMENTS

_____ APPROVED _____ DENIED _____ _____
Mayor Date

- Suggested Disposition: (S) Sale; (T) Trade; (J) Junk; (R) Relocate to another department (Comments section may be used to indicate where asset should be transferred to.)

Fixed Asset Form

CHAPTER 6
CHART OF ACCOUNTS

FUNDS

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Code Description

01 - General Fund. The fund used to account for all financial resources except those required to be accounted for in another fund.

24 - Debt Service Fund. Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

25 - Capital Equipment & Projects Fund. Funds established to account for financial resources to be used for the acquisition or construction of capitalized capital facilities and acquisition of vehicles and equipment.

02- 20 Special Revenue Funds (excluding Funds 14 and 51). Funds used to account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditure for specified purposes.

02–Ozark Street Fund (Seven Cent Highway) – to account for the revenues and expenditures of 7 cent State gasoline tax for construction, improvement, maintenance and supervision of highways, bridges and streets, and for the retirement of bonds for which gasoline tax revenues have been pledged. (Code of Alabama, 1975 Sections 40-17-31).

03–Four Cent Highway Fund – to account for the revenues and expenditures of 4 cent State gasoline tax for resurfacing, restoration and rehabilitation (RRR) of roads, bridge, and streets within the municipality. The use may also be for bridge replacement within the municipality. (Code of Alabama, 1975 Sections 40-17-224).

04–Ozark Special Ad Valorem I – to account for 7 mill property tax collected and paid to Ozark City Schools. The Special City Ad Valorem Tax I was levied pursuant to vote passed on August 5, 1986.

05–Ozark Special Ad Valorem II – to account for 7 mill property tax collected and paid to Ozark City Schools. The Special City Ad Valorem Tax II was levied pursuant to vote passed on September 8, 1987.

06–UDAG – to account for Urban Development Action grants to assist distressed cities in promoting economic development

07 – CDBG – to account for Community Development Block Grants to assist cities to carry out community development activities for low and moderate income persons.

08–Drug Forfeiture – to account for drug seizure funds to be used by 33rd Judicial Circuit Drug Task Force purposes including vehicles, equipment and supplies.

09–CDBG Economic Development - to account for Community Development Block Grants used for economic development purposes.

10–Reserve Fund – to account for general operations funds accumulated to fund capital outlay equipment requests and maintain committed or allocated fund balance.

11–FEMA Fund – to account for Federal Emergency Management Agency grants or federal funding due to natural disasters.

12 – Ozark Municipal Court Fund - to account for collection of court fines.

13 – Municipal Court Judicial/Administration Fund – to account for the portion of non-traffic misdemeanor/municipal court cases to be used by the Presiding Municipal Judge or Municipal Court Clerk for the "operation of the municipal court".

15 – 33rd Judicial Circuit Drug Task Force – to account for ADECA – Edward Byrne Memorial Justice Assistance Grant (JAG).

17– Department of Justice Grant – to account for DOJ grants.

18 – Bond Fund – to account for bond proceeds for capital expenditures and issuance costs.

19–Alabama Trust Capital Improvement – to account for proceeds received from the State of Alabama Section 11-66-6, Code of Alabama, 1975. The proceeds are restricted to capital improvements and/or financing capital improvements.

20–Ozark Corrections Fund – to account for portion of fines from municipal court

Funds 14 and 51 are Enterprise Funds. Funds established to account for any activity for which a fee is charged to external users for goods and services. The use of an enterprise fund is required if (1) activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity.

14 - Ozark Square Shop/Mossy Oak Trailer Park Fund. Used to account for the revenues and expenses for the Ozark Square Shopping Center and the Mossy Oak Trailer Park. Tenants in both the shopping center and mobile home park pay monthly rent to the City.

51 - Emergency Medical Services (EMS) Fund. Used to account for the revenues and expenses for the City Fire Department's EMS Division.

Account Group Funds. Funds established to account for the City's outstanding principal on long term liabilities and fixed asset categories not required to be accounted for in a specific fund.

67 - General Long Term Debt Account Group. Used to account for the City's outstanding principal on long term debt not accounted for in the enterprise funds.

68 - General Fixed Asset Account Group. Used to account for the City's fixed asset categories not accounted for in the enterprise funds.

REVENUE ACCOUNTS

The following presents information on revenue account numbers and the related definitions.

NOTE: Revenue account coding includes the two digit fund number, the three digit function number, and the four digit object number and possibly a project number or project name that could be up to six alpha/numeric characters.

FUNCTION

300 – Revenues and Other Sources.

XX	– 300	– XXXX	– XXXXXX
Fund	Function	Object	Project

REVENUE AND OTHER FINANCING SOURCES OBJECT CODES

The object classification indicates the type of revenues and other financing sources collected and recorded in the City's accounting records. There are eight categories of revenues that have four digit codes (1) taxes (2) licenses and permits (3) charges for services (4) fines and forfeitures (5) Intergovernmental (6) Interest, (7) Miscellaneous and (8) other financing sources which includes transfers-in, long term bond proceeds, refunding bond proceeds, proceeds from the sale of capital assets and loss recoveries.

Taxes. Revenue from taxes includes ad valorem property taxes levied by the City on the assessed valuation of real and personal property and sales, use, lodging, beer, wine, tobacco, gas, and rental taxes levied on products and goods sold within the City and police jurisdiction.

4010 – Tobacco Tax.
4011 – Ad Valorem Tax. The City levies 21 mill ad valorem tax. Fourteen of the millage levy is distributed to the Ozark City Schools and seven mills are for the General Fund. The Special Ad Valorem I account refers to the Special City Ad Valorem Tax pursuant to a vote passed on August 5, 1986. The Special Ad Valorem II account refers to the Special City Ad Valorem Tax pursuant to a vote passed on September 8, 1987.
4012 – Sales & Use Taxes. The City's current sales tax rate is 4% within its corporate limits and one half the current rate within the police jurisdiction. The last increase was effective August 1, 2007.
4013 – Lodging Tax. The City's current sales tax rate is 4% within its corporate limits and one half the current rate within the police jurisdiction.
4014 – Beer Tax.
4015 – Wine Tax.
4016 – Liquor Tax.
4017 – Excise Tax.
4018 – Local Fuel Tax. The City levies a tax on the sale of gasoline at the rate of 2 cents per gallon within the corporate limits of the City.
4021 – Alabama Beverage Control (ABC) Board. The City receives 1.425 cents of each retail dollar spent on the shelf price of a bottle of liquor sold in ABC State Stores.

4022 – Casual Sales Tax.
4023 – Rental Tax. General tax is 4%
4024 – Corporate Privilege Tax.
4450 – State of Alabama 4 Cent Gas Tax.
4465 – Dale County Gas Tax.
4470 – State of Alabama 7 Gas Tax.
4950 – Dale County Revenue Commission-Ad Valorem Tax.

Licenses and Permits. Revenues generated by the City's legal authority to require certain activities to be licensed, franchised, registered, or permitted to operate lawfully.

5010 – Business Licenses. Annual license issued by municipality for privilege of doing any kind of trade, business, profession, or any other activity in the municipality.
5011 – Insurance Premium Tax. Annual license issued to insurance agents or brokers for fire, marine and other insurance.
5012 – Utility Gross Receipts. Annual license based on gross receipts from electric, water, sewer, cablevision, and telecom.
5013 – Southeast Alabama Gas Gross Receipts. As one of fourteen members of the Southeast Alabama Gas District the City receives a proportional share of annual earnings.
6017 – Building Permit/Fees.
4019– Motor Vehicle License/Registration.
4025 – Manufactured Home Registration Fee.

Charges for Services. Revenues generated from fees charged to specific individuals who benefit from the service provided by the City. Court fees are charged to persons who make use of the courts' powers and procedures.

6001 – Senior Citizens Center – Participation Contributions.
6003 – Senior Citizens Center – Discretionary.
6004 – Senior Citizens Center – Arts & Crafts.
6008 – Special Program Revenue.
6009 – Tournament Revenue.
6010 – Leisure Services Program.
6011 – Leisure Services Concession.
6012 – Leisure Services Sponsor.
6014 – Dale County Lake.
6015 – Airport Income.
6016 – Civic Center.
6018 – Garbage Collection Fees.
6020 – Court Fines.

Intergovernmental. Revenues generated from other governments in the form of grants, shared revenues and/or entitlements.

4550 – FEMA – Alabama Emergency Management.
4860 – Wiregrass Violent Crime Task Force Forfeitures.
6002 – Senior Citizen Center Southeast Alabama Regional Council on Aging (SARCOA) grant.

6005 – Senior Citizen Center-Dale County.
6013 – Leisure Services-Federal Summer Food.
6027 – Dale County Animal Shelter.
6029 – Alabama Department of Transportation Lease.
6030 – Alabama Power Lease.
9001 – Federal thru ADECA Grant.
9011 – Miscellaneous State and Local Grants.
9012 – DARE Grant.
9013 – Southeast Alabama Gas Economic Development Grant.

Miscellaneous. Revenues generated in these categories are from sources which are not properly included in the previous categories.

7009 – Interest.
6019 – Police Department Miscellaneous.
6021 – Tower Rent.
6022 – T Hangar Payment.
6023 – East Gate Business Park.
6024 – Technology Center Rental.
6025 – Technology Center Utilities.
6026 – Technology Center Miscellaneous.
6031 – Social Security Administration-Prisoners.

Other Financing Sources. Other financing sources include inflows of resources which increase fund equity but which are not properly classified as revenues.

Operating transfer- in from another fund which is not expected to be repaid.

6020 – Transfer Fines from Municipal Court.
8000 – Transfers from Other Accounts.
8002 – Transfers from Corrections
9210 – Transfer from Wiregrass Violent Crime/DTF.

Proceeds received from the disposition of capital assets that are sold or disposed of involuntarily by theft, fire, natural disaster and accidents.

7012 – Sale of Personal Property.
7013 – Sale of Real Property.
7014 – Property Damage Recovery.
7016 – Proceeds from Insurance.
7028 - Gain on Disposition of Assets

Capital Contribution reported as program revenue and recorded in the Enterprise Fund reflects capital assets transferred by the governmental activities in the government-wide financial statements.

8100 – Contributed Capital

EXPENDITURES/EXPENSE ACCOUNTS

The following presents information on expenditure/expense account numbers and the related definitions.

NOTE: Expenditure/Expense account coding includes the two digit fund number, the three digit function number, and the four digit object number and possibly a project number or name that could be up to six alpha/numeric characters.

XX	– XXX	– XXXX	– XXXXXX
Fund	Function	Object	Project

FUNCTION

Function classifications indicate the overall purpose or objective of expenditure. Functions are group related activities aimed at accomplishing a major service or regulatory responsibility.

Code Description

501 Administrative Department. Consists of those activities of the elected Mayor and City Council and appointed staff for general direction and management of the city's governance, treasury, financial reporting, purchasing, accounts payable, payroll, and human resource responsibilities.

502 Police Department. Consists of those activities by law enforcement personnel to provide protection to City residents and visitors persons and properties.

503 Fire Department. Consists of those activities to provide fire safety, fire prevention, fire fighting, emergency medical services, fire training, accident investigation, and fire education to the city's residents and visitors.

504 Street Department. Consists of those activities to provide resurfacing of roads, repairs to roads and bridges (except those roads, bridges and walkways in parks which should be charged to Leisure Services), construction of roads and bridges, construction of sidewalks and maintain public right of ways to the city's residents and visitors.

505 Sanitation Department. Consists of those activities to provide garbage removal, debris removal, garbage and recycle receptacles, and provide recycle services to the city's residents.

506 Leisure Services Department. Consists of those activities to provide cultural enrichment programs, athletic programs, special event programs, and senior center services to the city's and county's residents.

507 Engineering and Inspection Department. Consists of those activities related to building and commercial inspections, issuing building permits, review site plans, surveying and oversight of consulting engineers.

508 Vehicle Maintenance. Consists of those activities to maintain and repair the rolling fleet of vehicles used in several municipal departments.

510 Airport. Consists of those activities to provide municipal airport services. The airport has 1 runway that is 5,152 feet long and 8 feet wide. Airport services includes charter services, flight instruction, and hangar rental

511 Judicial Department. Consists of those activities to provide Municipal Court services including traffic and misdemeanor criminal offenses as defined by State Statutes and City Ordinances. The Court also provides assistance with other court services and collection services.

512 Appropriations. Consists of those activities to provide the Ozark Board of Education the one half cent sales tax approved by the City Council and for contributions to a variety of civic, community and school programs.

513 Nondepartmental. Consists of those activities not identified to another department for routine operating and maintenance costs not going to be allocated among the various offices in the City Hall building.

514 Economic Development. Consists of those activities to promote the city and county to out of area businesses and to promote economic and job opportunities for the city and county residents.

516 Ozark Technology Center (OTC). Consists of those activities to promote the city's business incubator program to encourage job opportunities for the City's residents.

517 Information/Technology. Consists of those activities to provide information technology and telecommunications to city departments and franchise opportunities to the city's residents.

EXPENDITURE/EXPENSES AND OTHER FINANCING USES OBJECT CODES

The object classification indicates the type of goods or services obtained as a result of a specific expenditure. Eight major object categories are identified and described in this handbook: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Energy Services, (5) Materials and Supplies, (6) Other Expenses, (7) Capital Outlay, and (8) Transfers. These broad categories are further subdivided to capture more detailed expenditure information.

Code Description

Salaries. Amounts paid to employees of the city who are considered to be in positions of a permanent nature, including full time and part time positions. This includes gross salary for personal services rendered while on the payroll of the city. Salaries shall be classified as follows:

6000 - Salaries.
6001 - Overtime.
6002 - Incentive Pay.

Employee Benefits. Amounts paid by the city on behalf of employees. These amounts are not included in gross salary. Such payments are fringe benefits and, while not paid directly to employees, is part of the cost of employing staff. Benefits are to be identified with the function in which the salaries were recorded. In the special case of Worker's Compensationa functional proration based on an approximate premium cost is required.

6050 - FICA.
6055 - Medicare.
6100 - Retirement.
6200 - Health Insurance.
6201 – Dental Reserve.
6300 - Life Insurance.
6350 - Unemployment Compensation.
6400 - Worker's Compensation.

Purchased Services. Amounts paid for personal services rendered by personnel who are not on the payroll of the city, and other services which the city may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

Professional & Technical. Services which by their nature can be performed only by persons with specialized skills and knowledge which are acquired through intensive academic preparation. Included are the services of lawyers, legal advertisements in local newspapers, auditors, technology experts, and fees at Dale County Probate Judge Office.

6500 – Legal-Professional-Court.
6550 – Auditing/Accounting Services.
6575 – Contract Services.
6576 – Contracts-Software Support.
7656 – Economic/Industry Promotion.
8261 – Civic Center Architect, Engineering & Testing.
8305 – Flowers Center Architect, Engineering & Testing.
8700 – Architect, Engineering & Testing Services.
9050 – Finance Dept-Comptroller.
9100 – Alabama Peace Officers Annuity.
9410 – Ozark City Board of Education.
9550 – Alabama Crime Victims Fund.
9600 – Citizenship Trust Fund.
9650 – Dale County District Attorney.
9747 – City of Daleville.
9748 – Dale County Commission.
9749 – Dale County District Attorney.

Insurance and Bond Premiums. Expenditures for all types of insurance coverage (other than group insurance (6200 and 6300)) such as property, liability, fidelity, and bond premiums.

7950 – Vehicle Insurance.

8000 – Insurance – Building/Equipment.
8050 – Athletic Program Insurance.
8100 – Employee Bonds & Liability.
8208 – Dale County Lake Insurance.
8260 – Civic Center Building Insurance.
8260 - Property Insurance.
8213 – Dale County Lake Employee bond.
8807 – Senior Citizens Center (SCC) Vehicle Insurance.
8819 - Senior Citizens Center (SCC) Bldg. Insurance.
9003 – OCF (Ozark Communications Facility) Insurance on Building.

Travel. Expenditures for transportation, meals, hotel, registration fees, and other expenses associated with traveling on business for the City. Payments for per diem in lieu of reimbursement for subsistence (room and board) also are charged here.

7750 – Per Diem & Meals.
7800 – Mileage Reimbursement.
7900 – Conference & Training.
8801 – Senior Citizens Center (SCC) Personnel Travel.
8804 – Senior Citizens Center (SCC) Training.

Repairs and Maintenance. Expenditures for repairs and maintenance services not provided directly by city personnel. This includes contracts and agreements covering the upkeep of grounds, buildings, vehicles, and equipment. Costs exceeding $25,000 for new construction, major renovations and remodeling are capital expenditures and therefore are not included in the objects below.

6577 – Contracts-Equipment Repair & Maintenance.
6585 – Contracted Improvements.
6950 – Lead Based Paint.
7200 – Grounds Improvement & Maintenance.
7210 – Downtown Beautification.
7250 – Building Repairs & Maintenance.
7300 – Equipment Repair & Maintenance.
7350 – Vehicle Repair & Maintenance.
7460 – Street Light Maintenance.
8205 – Dale County Lake Ground Improvements.
8206 – Dale County Lake Bldg. Repairs.
8207 – Dale County Lake Equip. Repairs.
8251 – Civic Center Grounds Improvement.
8252 – Civic Center Building Repair.
8253 – Civic Center Equip. Repair.
8300 – Flowers Center Bldg. Repair/Maintenance.
8301 – Flowers Center Grounds Maintenance.
8550 – Street Repair & Maintenance.
8600 – Improvements Other Than Buildings.
8800 – Contract Street/Drainage.
8809 – Senior Citizens Center (SCC) Vehicle Repair.

8810 – Senior Citizens Center (SCC) Bldg. Repair/Maintenance.
8816 – Senior Citizens Center (SCC) Grounds Improvement & Maintenance.
8817 – Senior Citizens Center (SCC) Equipment Repair & Maintenance.
8850 – Hazard Mitigation
9001 – OCF (Ozark Communications Facility) Repair & Maintenance.
9005 – Contract Improvements.
9007 – Improvements-Homeowners.
9725 – Dowling Bldg Improvements
9730 – Bell Tower-Restoration/Maintenance.

Rentals. Expenditures for leasing or renting land, buildings, and equipment for both temporary and long-range use of the city. Include fees charged for annual maintenance of software and broadcast rights fees. Payments on capital leases are not recorded in this account, but are recorded to recognize principal and interest components of each payment.

7000 – Lease & Rent on Equipment.
7100 – Construction Equipment Rental.
7150 – Equipment Rental.

Communications. Expenditures to provide telephone service, cell phone, telegraph service, and postage for the City.

7550 – Telephone.
7600 – Postage & Freight.
8203 – Dale County Lake Telephone
8256 – Civic Center Telephone.
8812 – Senior Center Telephone.

Public Utility Services Other than Energy Services. Expenditures for services usually provided by public utilities except energy services (see Energy Services below). Examples include water, sewage, landfill, and garbage collection.

7415 – Garbage Billing.
7420 – Contract Garbage.
7425 – Recycling.
7500 – Water.
7700 – East Gate Business Park
8250 – City Schools In Kind Garbage.
8255 – Civic Center Water.
8202 – Dale County Lake Water.
8212 – Dale County Lake Garbage.
8304 – Flowers Center Utilities
8802 – Senior Citizens Center (SCC) Utilities.
8850 – Environmental Landfill.
8851 – Garbage.

Other Purchased Services. Expenditures for all other purchased services not included above such as printing, binding, reproduction, pest control, uniforms, food, and other nonprofessional purchased services.

6450 – Extra Labor.
6700 – Operational Equipment/Supplies.
6720 – Team Supplies.
6760 – Janitorial Services & Supplies.
6800 – Tires & Tubes.
6925 – Refunds.
6950 – Miscellaneous.
7650 – Advertising.
7652 – Marketing.
7655 – Southeast Alabama Economic Development Advertising Grant.
8060 – Summer Food.
8070 – Special Program Expenditures.
8204 – Dale County Lake Operational.
8209 – Dale County Lake Advertising.
8211 – Dale County Lake State Fees.
8250 – City Schools In-Kind.
8263 – Civic Center Operational Equip/Supplies.
8264 – Civic Center Promoters.
8265 – Civic Center Show Expense.
8365 – Flowers Show Expenditures.
8400 – Uniforms Purchased and Repaired.
8450 – Tournament Expenses.
8610 – Condemnation.
8620 – Ad Valorem Tax.
8814 – Senior Citizens Center (SCC) Discretionary.
8818 - Senior Citizens Center (SCC) Hungry to Help.
8820 – Senior Citizens Center (SCC) Tires & Tubes.
8900 – Signs.
8951 – DARE Grant.
9800 – Miscellaneous Expenses.

Energy Services. Expenditures for the various types of energy used by the city are to be classified as follows:

6850 – Gas & Oil.
7400 – Natural Gas - Heat.
7450 – Electricity.
7460 – Street Lights.
7470 – Traffic Lights.
8201 – Lake Electricity.
8254 – Civic Center Electricity
8307 – Flowers Center Electricity
8808 – Senior Citizens Center (SCC) Vehicle Fuel.
9002 – OCF Telephone/Electricity.
9465 – Wiregrass RC&D Electricity.

Materials and Supplies. Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

6750 – Office Supplies.
8803 – Senior Citizens Center (SCC) Supplies.

Other Expenditures/Expenses. Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, judgments against the city, and the payment of dues and fees.

2002 – Interest. Interest on 2002 General Obligation Warrants.
2004 – Interest. Interest on 2004 General Obligation Warrants.
2006 – Interest. Interest on short term Notes.
2011– Interest. Interest on 2011 General Obligation Warrants.
6200 – Short Term Notes - Principal.
6300 – 2004 General Obligation (G.O.) Bond Principal.
6400 – 2002 General Obligation (G.O.) Bond Principal.
6525 – Claims & Settlement.
8266 – Civic Center Bankcard Fees.
8306 – Flowers Bankcard Fees.
8350 – Dues and Subscriptions.
8720 – Short Term Loan Interest.
8950 – Vehicle Tags & Titles.
8960 – Bad Debt Expense.
8999 – Depreciation Expense.
9801 – ACH Bank Fees/Lease Payment.

9650 Capital Outlay. Expenditures for the acquisition of fixed assets or additions of fixed assets. These are expenditures for land, buildings and improvements, construction in progress, land improvements and infrastructure, equipment and vehicles.

Land. Expenditures for the purchase of any land by the city. If land is obtained by gift or donation, it will be recorded at the fair market value at time of acquisition.

Construction in progress. Expenditures on buildings or land improvements and infrastructure projects that will not be completed within one year and are expected to cost $25,000 or more. Once the project(s) have been completed the total cost of project(s) will be assigned to the appropriate fixed asset categories and the construction in progress balance will be reduced.

Buildings. All expenditures to acquire existing buildings or to construct new buildings or major additions to buildings that cost $25,000 or more. Construction costs of buildings and additions consist of all expenditures for general construction, advertisements for contracts; payments on contracts for construction; installation of plumbing, heating, lighting, ventilating and electrical systems; elevators, architectural and engineering services; travel expenses incurred in connection with construction; paint and other interior and exterior decorating; and any other costs connected with planning and construction of buildings or additions to buildings.

514-5301 – Contract Services.
514-5302 – Contract Improvements.

Equipment. All expenditures to acquire furniture, fixtures, equipment, and vehicles that cost $2,500 or more and with a life expectancy of longer than three years.

550-5051 – Vehicles.
550-5052 – Equipment.
550-5053 – Equipment Acquired by Capital Lease.
550-5054 – GASB Donated Equipment.
9650-501 – Capital Outlay-Admin.
9650-502 – Capital Outlay-Police.
9650-503 – Capital Outlay-Fire.
9650-504 – Capital Outlay-Street.
9650-505 – Capital Outlay-Sanitation.
9650-506 – Capital Outlay-Recreation.
9650-506SCC – Capital Outlay-Senior Citizens Center.
9650-507 – Capital Outlay-Inspection.
9650-508 – Capital Outlay-Vehicle Maintenance.
9650-509 – Capital Outlay-Civic Center.
9650-510 – Capital Outlay-Airport.
9650-511 – Capital Outlay-Municipal Court.
9650-514 – Capital Outlay-Economic Development.
9650-516 – Capital Outlay-Ozark Technology Center (OTC).
9650-517 – Capital Outlay-Information Technology (IT).

Land improvements and Infrastructure. Construction costs of permanent improvements and infrastructure, other than buildings and additions, that is expected to cost $25,000 or more and consisting of all expenditures for general construction, advertisements for contracts, payments, or construction. Examples of such improvements are fill dirt, sod, shrubs, fences, retaining walls, sidewalks, sewage treatment systems, original or expanded paving projects, flagpoles, gateways, underground storage tanks, etc., which are not parts of building service systems, and similar improvements. If the improvements are purchased or constructed, this account contains the purchase or contract price and related costs. If improvements are obtained by gifts or donation, it is recorded at the fair market value at time of acquisition. Included under this classification are permanent bleachers requiring footings or foundations, natatoriums and swimming pools, and the necessary filtering and plumbing equipment.

500-5103 – Airport – AIP #007-2006
500-5104 – Airport – AIP #008-2007
500-5106 – Airport – AIP #009-2008
500-5107 – Airport – AIP #010-2009
500-5109 – Airport – AIP #011-2010
500-5110 – Airport – AIP #012-2011
500-5111 – Airport – AIP #013-2012
500-5112 – Airport – AIP #014-2013

500-5201 – Design Architect, Engineering.
500-5201 – Contract Improvements.

Loss on Disposition of Assets. The excess of the carrying value of the disposed assets over the financial inflows generated from the disposition of fixed assets.

Transfers Out. Nonreciprocal interfund activity represented by disbursement of cash or goods from one fund within the city to another fund without an equivalent return and without a requirement for repayment. Transfers out must equal transfers in.

8900 – Transfers to Debt Service Fund.
9200 – Transfers to Ozark Corrections Fund.
9660 – Transfers to the Debt Service Fund.
9700–Transfers to the General Fund or Reserve Fund.
9702 – Transfer to Other Funds.
9703–Transfers to Capital Equipment & Projects Fund.
9704 – Transfers to CDBG-ED Fund.
9713 – Transfers to FEMA Fund.
9720 –Transfers to CDBG Funds.
9724 –Transfers to Debt Service Funds.
9725 –Transfers to Capital Projects Funds.
9746 – Transfer to City of Ozark.