

SUBJECT:**Revenue Control and
Management Policy****POLICY NUMBER 200-10
ADOPTED 6-23-10**

It is the Policy of the City Council that proper controls over revenue are established to ensure strong financial management practices. This Revenue Control and Management policy applies to all revenue collected, except where state or federal laws supersede.

All receipts and receivables shall be recognized, recorded and deposited in a timely manner and in accordance with authoritative standards and practices. Accounts receivable shall be established for services provided in advance of payment in a manner that allows for aging analysis. Internal controls should be established, properly documented and monitored.