

- I. Policy
The purpose of this manual is to set forth those policies and procedures established to govern and to implement all aspects of fiscal policy and financial management related to the City of Cottonwood. The general purpose of this document is to provide a working guide to established financial policies and procedures.
- II. Responsibilities
The underlying philosophy is that the City Manager is charged with implementing the financial policies of the City Council. It shall further be both the policy and procedure of the City of Cottonwood that all matters discussed herein shall be carried out within applicable laws and regulations and within generally recognized principles of good financial management and accounting.
- III. Amendments
This document is prepared in section, by subject, with the intention of revision. The top right hand corner of each page will reflect the most recent revision to this manual, and the effective date of such revision.
- IV. For all practical purposes, the City Manager and General Managers may have assigned designees to assist them in the authorization and management of the Financial Operations Guide policies.
- V. Comments/Clarification of Policy
For any comments regarding this policy manual or any questions requiring a clarification of a policy or procedure, please address all such questions to the City's Administrative Services General Manager.