

**MICHIGAN ASSOCIATION
Of
COUNTY TREASURERS**

Accounting Records

Accounting Records

County Treasurer's "Accounting Records"

- Cash Control Fund (record of cash and investments)
 - By Account
 - By Fund
- Cash Receipts Journal
 - Numerically by receipt number
- Cash Disbursements Journal
 - Numerically by check number

If the County's general ledger is sufficiently detailed (separate account for each bank or investment account by fund) and the County's receipts and disbursements journals are sufficiently detailed (individual receipts and checks), copies of the County records may satisfy this requirement.

County's "Accounting Records"

- Maintained by the County Clerk
 - Could be an accounting department reporting to the County Clerk
 - Could also be an administrator with the concurrence of the County Clerk
 - Exception: Properly appointed County Controller
- Records
 - General Ledger
 - Subsidiary revenue and expenditure/expense ledgers
 - Receipts Journal
 - Numerically by receipt number
 - Disbursements Journal
 - Numerically by check number

Financial Responsibilities

The county treasurer's financial responsibilities include:

- Custodian of all county funds
- Bank and invest all county funds
- Receipt all county funds
- Sign all county checks
- Maintain county treasurer's cash and investment records