



Solid Waste Accounts Receivable Policy

Policy Statement:

The County of Moore recognizes the importance of having a written billing and collection policy for accounts receivable transactions which is consistent and fair to its customer and to the County.

Purpose:

The purpose of this policy is to establish a procedure to handle Solid Waste accounts receivable and past due accounts.

Recording of Accounts Receivable

- Solid Waste employees are responsible for weighing and creating tickets for each customer that uses the landfill.
- The Finance Department will generate late fees on a monthly basis.
- Ticket adjustments that are a reduction or increase in overall revenue must be approved by the Solid Waste Manager prior to Finance entering.
- Tickets that are voided during the month must be approved by the Solid Waste Manager and County Internal Auditor. A Voided Ticket Report from WasteWorks will be run at least monthly for their approval.

Fees

- The Solid Waste Manager is responsible for setting the fee schedule annually for Solid Waste. The fee schedule is communicated to the County Internal Auditor as part of the annual budget process to be approved by the County Commissioners. Any fee changes during the year need to be brought before the Commissioners for approval.
- The Solid Waste Department will update any fee changes within the software on June 30th of each year or whenever necessary.

Payments

- Payments may be made in the form of cash, check or credit card (when available).
- Checks that are returned from the bank as non-negotiable are assessed a returned check charge pursuant to the fees allowed by-law.
- The County reserves the right to refuse the acceptance of a check if there are two checks returned from the bank within a one-year period.
- Solid Waste employees will take payment from any customer who does not have a charge account to apply the tickets to.
- Solid Waste employees will also take payment from any customer who wishes to make a payment on their charge account at the landfill.

COUNTY OF MOORE
Solid Waste Accounts Receivable Policy
County of Moore, North Carolina



- The Finance Department will process all payments that are received through the mail and will process any credit card payments that are received on-line.

Statements/Invoices

- On the first business day of each month Finance will print customer statements/invoices to be distributed to customers either by e-mail or mail. These statements will contain the prior month's ticket history and will show the balance that is owed to the County.
- The balance on these statements is due and payable by the last working day of each month.
- Accounts are considered delinquent after 5:00 PM on the last working day of the month.
- A late fee penalty will be added if the account is not paid by the due date.
- A sixty (60) day delinquency may result in the customer going on the "Over 60 Day" list at the landfill and MUST pay the entire balance prior to accessing the landfill.

Charge Accounts

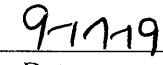
- All new customers to the landfill that wish to establish a charge account with the Solid Waste Department must fill out an application for a charge account. The customer will also need to put a deposit amount down that is equal to two (2) months normal or expected billings at the landfill. Charge account applications can be found online on the County of Moore website under the Public Works Department, forms tab.
- Any customer that is on the "Over 60 Day" list will need to pay their outstanding balance in full before accessing the landfill. A partial payment will not allow the customer access to the landfill.
- If a customer is on the "Over 60 Day" list twice within a twelve (12) month period, the customer will no longer have a charge account with the Solid Waste Department. Their outstanding balance will need to be paid in full before accessing the landfill. All future charges will need to be paid at time of service.

Any exceptions to this policy must be approved by the Solid Waste Manager and the Finance Director.

Adopted this the 17th day of September, 2019.



Chair
Moore County Board of Commissioners



Date
9-17-19