RESOLUTION 26-33

A RESOLUTION OF THE SOUTH WEBER CITY COUNCIL AMENDING POLICIES CHAPTER 7 SECTION 190 CASH RECEIPTING AND DEPOSITING

WHEREAS, the Policies and Procedures manual includes a chapter on conduct which encompasses cash receipting and depositing; and

WHEREAS, the Finance Director and Treasurer reviewed the policy and drafted changes to comply with government accounting standards; and

WHEREAS, the Admin/Finance Committee reviewed the draft and presents it to the full Council for approval;

NOW THEREFORE BE IT RESOLVED by the Council of South Weber City, Davis County, State of Utah, as follows:

Section 1. Amendment: Section 7.190 Cash Receipting and Depositing of the South Weber Policies and Procedures will be amended as included in **Exhibit 1** attached to this resolution.

Section 2: **Repealer Clause**: All ordinances or resolutions or parts thereof, which are in conflict herewith, are hereby repealed.

PASSED AND ADOPTED by the City Council of South Weber, Davis County, on the 25th day of August 2026.

Roll call vote is as follows:

Council Member Halverson	FOR	AGAINST
Council Member Petty	FOR	AGAINST
Council Member Dills	FOR	AGAINST
Council Member Davis	FOR	AGAINST
Council Member Winsor	FOR	AGAINST

SOUTH WEBER CITY * 1938 * OFFICIAL SEAL * DAVIS COUNTY, UTAH

Rod Westbroek, Mayor

Attest: Lisa Smith, Recorder

7.190 Cash Receipting and Depositing

The purpose is to establish a uniform control design for all departments of South Weber City that receive cash. This policy has been developed by the Finance Director with input received from the City Treasurer, City Recorder, external auditors and approved by the City Council who ultimately is responsible for the overall design and implementation of organizational controls. Over time it is expected this policy will be adjusted for changes in systems and organizational structure at which time the City Treasurer will propose changes to the City Council for review and approval.

1) **City Hall Locations**
   a) At the end of each day, a payment detail report will be printed from the accounting system to reflect all monies received for utility billing and accounts receivable. The payment detail report, along with the cash and checks received will be placed in a secure locked place for deposit within three business days.
   b) The cash drawer is counted each night to verify balance of $400 is maintained.
   c) Void/Adjusted transactions. Adjustments made over $500 will need verbal supervisor approval. At the end of each month, all voided and adjusted transactions will be reviewed by a supervisor or another employee that did not make the adjustment. This report will be saved in the yearly audit file.
   d) Payments from the Dropbox will be retrieved and opened by at least two employees.
   e) FAC funds will be delivered to City Hall by 11 am each business day. Deposit will be verified and documentation signed along with the date and time received by an approved City Hall employee.
   f) Once all non-City Hall and City Hall funds are received, an approved City Hall employee will compile the deposit and create deposit slip for the bank.
   g) The City Treasurer or appointee will verify the daily deposit before taking it to the bank. Deposits will be made at the bank within 3 business days, or according to current state code.
   h) Copies of deposit slips and receipts are kept in a secure location at City Hall.

2) **Non-City Hall Locations**
   a) All funds received are entered into the accounting system at the time of the transaction, or in the case of the Family Activity Center (FAC) into an accounting sub-system.
   b) If the transaction occurs at a location without access to the accounting system the funds will be logged into a pre-numbered receipt book with enough detail to determine:

    i. where/who the funds came from,
    ii. the purpose for receiving the funds,
    iii. the method of payment; cash or check and
    iv. designate the appropriate account.

c) Manual receipts should have three copies: Customer copy, Treasurer copy, and a location copy.

d) Every effort should be made to ensure large quantities of cash are not on hand at any location overnight. If a location has a large transaction or series of transactions leaving cash on hand over $1,000, the money should be brought to City Hall the same day to be locked in a secure location.

3) Court

a) Cash and checks for any court payments are processed at the time of receipt. The case or citation number must be entered on checks, and they must be restrictively endorsed immediately. Receipts must be provided to the patron. All cash and check payments must be entered into both CORIS (court) and Caselle (city) systems. A second copy of both receipts is kept for reconciliation the following day.

b) Each cashier has an individual cash change fund of $50. These funds, along with any payments received, are kept in a locked bank bag. Monies are placed within the safe inside the vault overnight. Upon daily close out both judicial assistants verify the amount deposited and the change fund and sign the printed cashier form. The City Treasurer makes an unannounced count of the change fund quarterly.

c) Accounting journals are ended automatically at midnight. The following day, cash counts with supervisor verification are done on any cash or checks that were received. A judicial assistant signs the deposit summary to verify the money received is accurate and gives money to the approved City Hall employee who signs the deposit summary verifying receipt of the money which is included with the daily reports.

d) South Weber Court does not use hand receipts. If the receipt system is not functioning, patrons are encouraged to pay online. Payment envelopes are made available and can be dropped into the payment drop box at any time. This box is checked minimally once per day. Any payments received will be receipted immediately and receipt emailed to the recipient.

e) Mail payments, including those dropped into the box, are gathered minimally once per day by at least two people. One judicial assistant prepares the daily mail log and the second witness's entry and serves as the cashier. The log, along with both

CORIS and Caselle receipts, is presented to the city treasurer who verifies the accuracy of the entries. Each month a Coris mail report and daily receipt log are compared and verified by the City Treasurer.

f) Credits, reversals, dismissals, and account adjustments must have backup documentation. A second judicial assistant must verify all reversals. If only one JA is available, a city employee may serve as the verifier. Monthly reports are provided to the City Treasurer along with proof documentation for verification.

g) Trust money must be kept in a separate account. These accounts are reconciled monthly by the court supervisor and the City Treasurer. Trust checks are processed at least monthly and verified by a second judicial assistant prior to issuance. Trust checks are dummy checks issued through CORIS. Trust amounts which are not applied after one year are reviewed by the judge for direction. When physical checks need to be issued, a request is given to the city accounts payable clerk along with documentation.