

RESOLUTION NO. 796

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
McCLeARY, WASHINGTON; ADOPTING THE CITY OF
McCLeARY CASH RECEIPTING POLICY; AND PROVIDING
FOR AN EFFECTIVE DATE.**

R E C I T A L S:

WHEREAS, the City of McCleary has established a Cash Receipting Policy and Procedures for the receipt, processing, reconciliation, and deposit of City funds; and

WHEREAS, the City Council desires to formally adopt the Cash Receipting Policy;

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS BY THE CITY COUNCIL OF THE CITY OF MCCLEARY, THE MAYOR CONCURRING:

SECTION 1: The City Council hereby adopts the City of McCleary Cash Receipting Policy, attached hereto as Exhibit A and incorporated herein by reference.

SECTION 2: This Resolution shall become effective immediately upon adoption.

PASSED this 23rd day of September, 2026, by the City Council of the City of McCleary, and signed in authentication thereof this 23rd day of September, 2026.

CITY OF McCLEARY:

Andrea Dahl, Mayor

ATTEST:

Julie Pope, City Clerk-Treasurer

APPROVED AS TO FORM:

Madison A. Pleasant, City Attorney





CITY OF McCLEARY CASH RECEIPTING POLICY

These policies and procedures are developed in accordance with RCW 43.09.240

Daily Processes:

- **Each Clerk must use their own password when processing payments. This is an absolute must. It creates an audit trail for all payments processed.**
- The Clerk pulls all payments left in the drop box and enters them. If cash is received in the payment drop box, two employees must count and initial amount received. A receipt must be generated for that customer and mailed.
- ***City employees are not allowed to process payments to their own accounts.***
- The Utility Accounts Manager and Deputy Clerk are responsible for receipting in all payments that are received through the U.S. Mail including, but not limited to, utility payments, Utility excise tax payments and Building permits. Utility payments are posted directly into the Springbrook Cash Receipting module. All miscellaneous payments, i.e. phone excise, building permits, animal licenses, etc. are issued a printed receipt after they are entered into the software. A copy of the receipt will be attached to the paperwork for each miscellaneous payment or paperwork initialed by employee.
 - When processing a Check, it is key to verify the following:
 - The numerical amount written in the box agrees to the written line below.
 - The check is signed.
 - The amount of the check is the same as what is posted to the Cash Management software.
 - No cash back is to be given back on a check that is written. In the case of utility accounts, if the check is written or an amount larger than the balance due, the account will have a credit balance.
 - When processing a Debit/Credit card transaction, the following procedures should be used:
 - Ask for picture ID and compare name on ID to name on card. Also verify that the picture belongs to the person offering the card.
 - Electronic payments are posted using Xpress Bill Pay.
 - All Xpress Bill Pay payments will be transferred into Springbrook on the next business day.



- These will be reconciled with the bank account each month.
- When processing Cash payments, the following procedures should be followed:
 - Always keep currency in full view of the customer.
 - Verify the amount of cash given by the customer and enter into the Springbrook Cash Receipting software and print a receipt or provide a receipt from the receipt book.
 - Put away all currency and coin from the last transaction before proceeding to another transaction or helping a customer.
 - Cash drawer is never to be left unattended.
- Voids – At the end of the day, a Void report will be printed. The Clerk who made the error will document the void and state why the void occurred. The Clerk-Treasurer or Deputy Clerk will review the report and approve any voids that were made.

Deposits

- At the end of the day, the monies will be balanced in the Springbrook software.
 - When balanced, print Report, Itemized List and Totals for all users. This prints the reconciliation report, check listing, and an itemized list of all payments received. Each User Totals and Daily Totals report must be verified, initialed and dated by two employees.
- Each cash deposit will be put into a tamper proof deposit bag, logged in the Loomis pick up book and put in the safe. Loomis will pick up weekly, on Wednesdays.
- Checks are scanned into the city's banking system. Once balanced, print detailed report and add to User Totals.
- Copies of the Deposit slip and Deposit receipt from the bank along with the reports, copies of receipts issued, and signed credit card slips are filed by Month and Year.
- The Clerk-Treasurer will reconcile the deposits to the bank statement at the end of each month.

Cash Overages and Shortages

- All cash overages or shortages are brought to the Clerk Treasurer's attention immediately and the cash is double counted in the presence of the Deputy Clerk. Overages and shortages are handled on a case-by-case basis, but anything over \$10.00 requires documentation.