

Deposit Preparation

Resources:

- ([UCA 51-4-1](#) and [CJA Rule 3-407](#))
- [State Finance Three Day Deposit Waiver](#)
- Specific Procedures are found in Section 03-02.01 Appellate, 03-02.02 District, 03-02.03 Juvenile.
- 03-02.05 Forms and Instructions for forms such as [Electronic Transfer Form](#)
- [Section 01-06.00 Separation of Duties](#)

Background:

The deposit clerk is to be independent of cashiering and daily accounting duties. If the deposit clerk is also a cashier, a second clerk must verify his/her monies and Cash Count Form. Exceptions must be documented in the local court accounting model and appropriate external reviews are performed.

Policy:

1. Funds collected shall be deposited daily, whenever practicable, but not less than once every three business days. State Finance has granted an exception to UCA 51-4-1 for Morgan, Nephi and Beaver to deposit once every five business days.
2. Unused tamperproof depository bags and deposit slip books should be secured in a locked device and access limited to clerks assigned deposit verification and preparation duties per Separation of Duties.
3. The deposit clerk, who receives monies after verification, should restrict access to the monies (locking bank bag, cash box, or plastic depository bag) until the deposit is delivered to the bank/picked up by the armored car service.
4. If the deposit(s) must be held overnight/weekend, the secure device(s) should be stored in the safe/vault.
5. The date on the deposit slip should reflect the date the deposit was prepared.
6. The Deposit Clerk reconciles all in, currency, checks and credit card payments turned in for deposit to the respective receipt accounting records:
 - a. Appellate Court: Daily Cash Count Forms and Daily Cashier Total Reports;
 - b. District Court: Cashier's Total Report; and
 - c. Juvenile Court: Pre-deposit Summary

7. In the juvenile court, when both revenue and trust funds are receipted list all totals on the trust deposit slip.
8. For those courts that do not have Loomis pickup (and some southern Zion branches) the bank will no longer allow split deposits. Deposit everything into the trust account and request a transfer from AOC Finance for the portion that is to be deposited in the revenue account.
9. Checks should not be copied and retained.
10. Deposits may be made through a night depository.
11. Deposits may be made through an armored car pickup, if average daily deposits exceed \$1000 or the bank is located more than one mile from the court. Co-located courts shall arrange for one pick up point to reduce the cost of armored car service. Under this arrangement, ensure the transfer of funds secured at this central pickup, is documented.
12. Armored car pickup for location with special circumstances may be approved and is arranged by the AOC Finance Manager.
13. With the exception of the Matheson courthouse, the armored car service picks up deposits three times per week (Monday, Wednesday and Friday). Pickup at the Matheson courthouse will remain at 5 days per week.
14. Court sites are to work with Finance for any deposit corrections required by the bank.