

Municipal Clerk Manual

Chapter Four - Financial Procedures

4.5 - RECOMMENDED ACCOUNTING PROCEDURES FOR MUNICIPAL DIVISIONS

References

Statutes: 479.080 and Chapter 610

Supreme Court Rules: 37

Court Operating Rules: 4, 8, and 21

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INTRODUCTION

The following recommendations describe minimum accounting procedures, records, and reports for the municipal divisions of the municipal court, and apply to manual and automated accounting systems. The recommendations are intended to assist the municipal divisions in bringing the financial operation of the court into compliance with statute and Generally Accepted Accounting Principles (GAAP). These latter principles are those upon which all financial operations and financial audits are based, both in the public and private sectors.

The recommendations are typed in bold lettering. The indented wording following the recommendation is the commentary. The commentary, where provided, is intended to enlarge upon the recommendation and may provide suggestions for implementation of the recommendation.

If you find that your current procedures differ from the procedures described in this package, before making any changes, we suggest you discuss the changes with your judge.

ACCOUNTING SYSTEM

Establish an organized and efficient accounting system that insures accurate reporting of all transactions and provides sufficient documentation for audit purposes. A properly designed accounting system includes:

1. An efficient accumulation, recording, and reporting of all transactions;
2. Assignment of authority and responsibility;
3. Segregation of duties; and
4. Methods of detecting errors and fraud.

CLERK'S DUTIES/PROCEDURES

COURTS WITHOUT JIS

The recommended systems are a pegboard (one-write) system or a computer system. Both, if properly designed, provide for the most productive use of clerk time.

COURTS WITH JIS

JIS has been designed to account for all the transactions typically handled by a municipal court. Procedures and reports developed for JIS have been designed to assist the court in properly accounting for the courts financials. In addition various reports have been designed to assist the court in detecting errors and possible misuse of funds.

Include the following components in the court accounting system, regardless of whether it is a manual or automated system:

COURTS WITHOUT JIS

1. Pre-numbered receipts;
2. Pre-numbered checks;
3. A cash control record;
4. Case fee records;
5. Open items records;
6. Unpaid cost and fines records;
7. Investment records;
8. Monthly reconciliations; and
9. Monthly reports.

COURTS WITH JIS

JIS provides a system that will automatically assign receipt and check numbers, and provided a general ledger to account for all financial transactions. A Case Party Fee report accounts for all financial transactions on a case, ([See Procedures: Accounting Case Party Fee Report in Gold](#)), and open item reports are maintained within the system and can be generated at any time allowing open items to be reconciled to a general ledger on a daily basis ([See Procedures: Accounting Open Items Report in Gold](#)) The system also provides summary and detail reports of outstanding costs. (CBRFAGE) as well as receipt, disbursement and deposit reports and an automated bank reconciliation is also available in JIS.

GENERAL POLICIES

Display the information the public will need to know when transacting financial business at a conspicuous location in the court office.

The following information is recommended for display:

1. The type of payments that will be accepted (e.g., no two party checks, cash only, etc.).
2. The receipt policy (e.g., a receipt will be issued for every payment).

3. The return check policy (e.g., all "insufficient funds" checks will be turned over to the authorities for prosecution).
4. "No Cash Stored on the Premises Overnight."
5. Sanctions that may be imposed for failure to pay court ordered fines and costs in full by the specified due date (e.g., time payment fee, tax intercept through the Tax Offset Program, and possible collection efforts via the Debt Collection).

All traffic violations bureaus are required to display, "...the amount of fines and costs to be imposed for each traffic offense" as stipulated by [Supreme Court Rule 37.49\(d\)](#) effective January 1, 1986.

Allow only bonded employees to receive, deposit, disburse, or handle money. Check to see if the municipality has a bond that covers the municipal court clerk as well as any other employees that received, deposit, disburse or handle court funds.

Assign a case number to each case when it is submitted to the court and tie each financial transaction to the applicable case number(s).

COURTS WITHOUT JIS

If a case number has not been assigned and cash is received (e.g., a bond posted before the case is filed) use another identifying number (e.g., the bond number). Establish procedures to account for all cases filed to insure that no case files are lost (e.g., file all disposed case files in case number sequence).

COURTS WITH JIS

Cases filed by Uniform Citation will use the nine-digit Uniform Citation number as the case number. For cases not filed by Uniform Citation, a uniform case numbering system will be established and JIS will assign the case numbers as the cases are initiated. If money is received prior to the case being initiated on JIS (e.g. a bond posted before the case is filed) the bond can still be entered on the system using CZASPAY – Custom Payment Entry form-Bond Tab, and the case can be associated to the bond when the case is received.

Segregate when possible, the responsibility for receipting and disbursing payments from the responsibility for posting to the case fee records and reconciling the accounting records.

If there are more than two employees in the office, assign the responsibility for receipting and disbursing payments to one or more employees. Assign a different employee the responsibility of posting to the case fee record and performing the monthly reconciliation. When posting to the case fee record is simultaneous with completing the receipts and checks, assign the responsibility for performing the monthly reconciliations to an employee who is not responsible for receipting and disbursing payments.

Establish all bank, investment and other court accounts in the name of the "Municipal Division of the Circuit Court of the Municipality of _____".

CHANGE FUND

Establish a fund for making change.

Establish a change fund by following these steps:

1. Designate employees with primary and back-up responsibility for the change fund.
2. Determine the amount of money needed for the change fund, limiting the amount to \$100.00 or less.
3. Obtain the amount of money needed for the change fund from the city.

As needed, have the large currency in the change fund converted into coins and smaller currency.

Never allow the change fund to contain I.O.U.'s, do not use the fund to cash checks or purchase supplies, and maintain the change fund at a constant amount. Reconcile the change fund daily or as each bank deposit is made.

Deduct the amount of money maintained in the change fund from the total cash on hand. The amount remaining is the amount of money collected since the last bank deposit. Reconcile this amount to the total of the receipts since the last bank deposit.

PAYMENTS RECEIVED

Establish a policy specifying the types of payments that will be accepted.

A policy of accepting only cash, money orders, certified checks or personal checks guaranteed by the bank is recommended. A local court rule is the most effective method of implementing such a policy.

Accept only those amounts authorized by statute or local court rule.

Designate employees with primary and back-up responsibility for receiving payments and writing receipts.

Limit the responsibility for receiving payments and writing receipts to the employees designated.

Secure all cash and checks received in a location that is inaccessible to the public and allow access to authorized personnel only.

Keep the payments received locked in a place that is out of reach and out of sight of the public. Restrictively endorse all checks immediately; "For Deposit Only To (Account Name)."

Establish procedures for payments received in the mail.

If there are two or more employees in the court office, designate one or more employees to open and sort the mail and to restrictively endorse all checks received; "For Deposit Only to (Court's

Account Name)." If possible, designate employees persons to perform the mail duty who are not responsible for receipting payments or posting to the accounting records.

Issue manual pre-numbered receipts for all payments received, unless the computer system automatically prints pre-numbered receipts.

COURTS WITHOUT JIS

Include the following information on each receipt:

1. Date;
2. Case number;
3. Name of person from whom the payment was received;
4. Amount received;
5. Type of payment (cash, check, etc.); and
6. Initials of person receiving the payment.

Receipts are required for all cash payments. Receipts are not required for non-cash payments if accounting is computerized and the computer:

1. Assigns a unique sequential receipt number to each payment received;
2. Automatically prints a receipt for all cash payments received and upon request, prints receipts for other types of payments; and
3. Automatically posts the receipt number to each record displaying the payment information.

In addition, the following receipting controls must be built into the computer program:

1. Only the programmer or appointing authority can set or reset the receipt number assigned by the computer.
2. Once a payment is received and the computer has assigned a receipt number, the computer can print a duplicate receipt or the payment can be voided or adjusted with another entry. The original computer entry of the payment cannot be changed or deleted.
3. If a paper receipt is not printed, the date received, receipt number, and initials of the clerk processing the payment are recorded on the check or money order received.

COURTS WITH JIS

Courts using JIS should receipt all payments received immediately into JIS. Manual receipting should only be used as a back up for when the computers are not available. In addition, when manual receipts are used they should contain all the information noted above for COURTS WITHOUT JIS (1-6) and be crossed referenced to and from JIS as they are receipted on JIS.

Non-cash payments are accounted for in JIS using specific payment type codes and receipt reports can be generated displaying monetary, non-monetary, or both for review by the court.

Record all payments received immediately on the cash control record and on the individual case fee record:

COURTS WITHOUT JIS

Record the following information on the cash control records:

1. Date the payment was received;
2. Case number;
3. Name of the person making the payment;
4. Receipt number;
5. Type of payment;
6. Amount received.

Record the following information on the individual case fee record:

1. Date the payment was received;
2. Name of the person making the payment if other than the defendant;
3. Receipt number; and
4. Amount received

COURTS WITH JIS

As receipts are entered in JIS, the date the payment was entered, the payor, receipt number and amount received will automatically update the case/party information in the system. In addition, the general ledger will be updated each time the court performs the standard end of day procedures.

Retain all voided receipts. Do not destroy them.

COURTS WITHOUT JIS

Void receipts by writing "void" across the receipt. Keep these receipts in a voided receipts file or attach them to the cash control record for the month in which the receipt was voided.

COURTS WITH JIS

When a receipt is voided in JIS, a receipt number will be assigned to the "void" receipt. The "void" receipt will include the receipt number that was voided. The "void" receipt will be associated to the case and will also appear on the Case Party Fee report.

Establish a method to account for all receipts issued.

COURTS WITHOUT JIS

Require that someone other than the person who issued the receipt review the accounting records to verify that the receipts are issued in sequence, recorded on the cash control record, and have actually been issued, voided, or are unused.

COURTS WITH JIS

If the computer(s) are not available, manual receipts should be issued. All manual receipts issued should be receipted into JIS promptly and the JIS receipt number should be documented on the manual receipt. In addition, the JIS receipt should be cross-referenced to the manual receipt. Manual receipts used by the court should be reviewed periodically by someone other than the person who issues receipts. The reviewer should verify that the manual receipts are cross referenced to a JIS receipt and that the funds have been deposited.

CASE FEE RECORD

When a case is disposed, review the case file and the case fee record to insure that all costs have been assessed and recorded on the case fee record.

COURTS WITH JIS

Fines and costs will be added when the case is disposed by assessing the applicable fines and attaching the XMUNI docket code. In addition, other costs that are non-standard in nature will be added using **CBAACCD** – Custom Case/Party Account Detail as needed. Costs can be viewed on JIS using various forms in JIS.

Establish and maintain a case fee record for each case filed. A case fee record is not required when fines are imposed and court costs are assessed, collected, and disbursed in one transaction on the cash control record.

COURTS WITHOUT JIS

A case fee record shows the costs accrued, the amounts collected, the amounts disbursed, and the balance held or due on the case. A case fee record includes the following:

1. Case number;
2. Defendant's name;
3. A list of each cost assessed;
4. A running balance of the total costs accrued;
5. Identification of the party requesting the service;
6. Date, amount and description of each type of service;
7. Amounts collected, dates of collection, and receipt numbers;
8. Amounts disbursed;
9. Balance held on deposit or due on account;

10. Amounts of checks issued, to whom issued, date issued, and check numbers;
11. The total costs assessed;
12. The name of the party against whom costs are assessed; and
13. The date notice of amount due and other collection notices were sent.

When a case fee record is not required, record in the case file, the date, receipt number, and amount of the payment that satisfied the court costs and fine in full.

COURTS WITH JIS

Case/party information is automatically updated as parties are added to a case, fees are assessed, payments are made, and checks are issued. There are various forms and reports that display the case/party related data and financial data associated to the case.

On each case fee record, record the date on which full payment for court costs is satisfied.

When all court costs are satisfied, file the case fee records with the case file or with all other disposed and paid-in-full case fee records.

DISBURSEMENT POLICIES

Disburse all court costs in the same month the costs are collected.

COURTS WITHOUT JIS

When the costs are paid in installments, apply the amounts collected to the costs in the order the costs were incurred.

COURTS WITH JIS

JIS will automatically apply the amounts collected to costs in accordance with the approved hierarchy. (See [Section 4.6 Cost Simplification and Distribution](#).)

Instruct the printer of your checks to include "Void Six Months After the Date of Issuance" on all checks.

Printing the expiration period on the checks encourages the payee to cash the check before it expires and reduces the number of outstanding checks.

When a check has not cleared the bank within six months, follow the procedures in the Outstanding Checks section.

PAYMENTS DISBURSED

Use prenumbered checks and establish a method to account for all checks issued.

Require someone other than the person issuing checks to review the accounting records to verify that the checks were issued in sequence and recorded on the cash control record.

Designate employees with primary and back-up responsibility for issuing checks.

Limit responsibility for issuing checks to as few individuals as possible. If there are more than two employees in the office, assign one the responsibility for signing checks and the other the responsibility for issuing checks.

COURTS WITHOUT JIS

Use of a check protector is recommended. Keep the check protector locked up when not in use and limit access to the check protector to individuals authorized to issue checks.

COURTS WITH JIS

JIS assigns sequences of checks to specific check printers and does not allow checks assigned to a check printer to be issued out of sequence or to be back dated. Disbursement reports are available to assist the court in verifying the sequence of checks and to also verify if the checks have cleared the bank or remain outstanding.

Designate employees with primary and back-up responsibility for signing checks.

Limit responsibility for signing checks to as few individuals as possible. If there are more than two employees in the court office, assign one the responsibility for signing checks and the other the responsibility for issuing checks.

If there are more than two employees in the court office, it is recommended that a policy be established requiring the signature of the judge or two employees on any check over \$500.

Monitor the bank records to verify that only authorized individuals are on the bank's list of those authorized to sign checks. Notify the bank immediately of any changes in the list of those authorized.

Put all blank checks in a location that is accessible only to authorized personnel.

Disburse all amounts by check, properly supported by the necessary documents and accounted for in the accounting records.

Never pay in cash. When a check is issued to pay a bill (e.g., sheriffs' fees or witness' fees), put the bill in the case file and cancel the bill by writing "paid" on it, the date paid, and the check number.

Distribute checks immediately.

Prepare checks only when payment is to be made and issue checks in numerical sequence.

Post all disbursements immediately on the case fee record and the cash control record.

COURTS WITHOUT JIS

On the cash control record for each check issued, post:

1. Date issued;
2. Case number;
3. To whom paid;
4. Check number; and
5. Check amount.

On the case fee record for each check issued, post:

1. Date issued;
2. To whom paid;
3. Check number; and
4. Check amount.

A breakdown of the court costs assessed and disbursed must be maintained for each case. If you are currently using the general ledger system, continue recording the breakdown of costs as you have in the past.

If you are using a pegboard system, and are currently going back at the end of each month to write on the case fee record of each case the date, payee, check number, and amount for each cost disbursed, we recommend that you discontinue this practice. There is an easier way. Because the breakdown of costs assessed is already on the case fee record, and the breakdown of the costs disbursed is on the pegboard cash control record, there is no reason to record the breakdown of the costs disbursed on the case fee record. Instead, post the disbursement of costs on the case fee record when the breakdown is recorded on the pegboard system. On the case fee record, write the approximate date disbursed (the last day of this month or the first day of next month), an "m" or some other code showing that disbursement is being made by the end of the month checks, and the total amount disbursed for the case at month end. Individual checks for one case must still be recorded on each case fee record (e.g., witness fees).

COURTS WITH JIS

As disbursements are entered on JIS, the case/party information in the system will automatically be updated with the applicable information. In addition, the general ledger will be updated each time the court performs the standard end of day procedures.

Retain all voided checks.

Write "void" across the check or cut off the signature line. Place all voided checks in a "voided checks" file, attach the voided check to the corresponding check stub or attach the voided check to the cash control record page on which it is shown as voided.

Establish a method to account for missing checks.

If for the court has been notified that a check that was issued cannot be located, follow the procedures below:

1. Examine the most recent bank reconciliation to verify that the check has not cleared the bank.
2. Check with the bank to verify that the check has not cleared the bank since the last bank statement.
3. Authorize the bank to stop payment on the check (see note below).
4. Write an explanation of why, when, and by whom the stop payment was ordered. File the explanation in the void check file, attach the explanation to the corresponding check stub or attach the explanation to the cash control record page on which the check is shown as voided.
5. Back the check out of all accounting records through the following procedures:
 - 5.1 On the next available line of the current month's cash control record, write "Void Check No. ____" in the "Disbursed To" column and write the amount of the check as a negative entry in the "Check Amount" column.
 - 5.2 Follow the procedure in (a) for the case fee record.
 - 5.3 In the cash control record and case fee record for the month when the check was written, write "Void" and the date the check was backed out beside the original entries. In addition, write "Void" and the date the check was backed out beside the appropriate number on the most recent outstanding check list.

NOTE: If the bank charges the court for stopping payment on a check, require that the bank bill the court directly rather than deduct the charge from the checking account. Payment can then be made to the bank by the city in the same manner as any other operating expense.

If a replacement check is to be issued, follow the procedures below:

1. Issue a new check following the normal disbursement procedures.
2. Record the new check number on all accounting records beside the void check number.

COURTS WITH JIS

Checks are accounted for in JIS and procedures can be located in GOLD regarding how to void, reissue, and clear checks. As checks are issued, voided, reissued, cleared etc... the case/party information will be automatically updated. In addition, the general ledger will be updated each time the court performs the standard end of day procedures. When a JIS court is notified that a check needs to be replaced, they will perform the same steps noted above for a COURTS WITHOUT JIS 1-4 prior to issuing a replacement check.

BANK DEPOSITS

Identify all bank accounts maintained by the court.

Establish all bank, investment and other court accounts in the name of the "Municipal Division of the Circuit Court of the Municipality of _____."

Keep the signature cards for all bank and investment accounts current.

Notify the bank immediately of any changes in the list of employees included on the signature cards.

Keep a list of all checking, investment, and other bank accounts which includes the name and address of the banking institution, the account number, the account name, the rate of interest, and the names of those authorized to sign checks.

Maintain agreements (with your banks) to provide collateral for amounts exceeding the \$100,000 FDIC insured amount.

Bank accounts should be monitored your bank accounts to verify that all daily balances exceeding the \$100,000 FDIC- insured amount are covered by bank collateral. If the balance ever exceeds the amount covered by the bank collateral the bank will need to be contacted and the collateral pledged will need to be increased.

Verify that all securities pledged as collateral by the bank are held by a disinterested bank.

Deposit all monies in the same form as received. Deposit should be made each day the total receipts exceeds \$100.

Depositing daily protects against loss or theft and increases the interest earned.

Prohibit cashing personal checks or issuing I.O.U.s. Do not use monies received by the court to pay for expenses or supplies. Deposit all monies in the same form in which they were received; e.g., checks, bills, coins.

If due to unavoidable circumstances receipts must be kept overnight, secure the receipts in a vault or safe.

Establish a method whereby all payments deposited can be identified to the individual case fee record and the cash control record.

COURTS WITHOUT JIS

Maintain a monthly record of the individual receipts included in each deposit. The cash control journal is adequate if it shows the total of each deposit, the date of each deposit, and the individual payments received that are included in each deposit.

COURTS WITH JIS

In JIS, each court clerk that receipts money will have their own cashier session and will be responsible for the money in their cashier session. Each clerk will close their respective cashier session and remit their session and money to the supervisor who will approve and deposit the funds. The sessions approved should agree to the amount deposited in the bank each day. Cashier session reports document the receipts included in each session and a deposit report can also be run to document all the receipts included in a deposit.

UNCOLLECTED COSTS AND FINES

Establish procedures to identify cases where costs and fines due to the court remain unpaid.

Monitor the cases where costs and fines due to the court remain unpaid in a separate file; or:

1. Placing in a separate file all case fee records where costs and fines due to the court remain unpaid; or
2. Placing a clip on the case fee records where costs and fines due to the court remain unpaid.

Follow installment payment policies established by the judge.

COURTS WITHOUT JIS

If the judge authorized installment payments, record the payment schedule on the case fee record and monitor the payment due dates.

COURTS WITH JIS

As costs are assessed to a case payment plans should be created whenever the costs are not paid in full. By creating payment plans in JIS, the court is provided an effective method to monitor costs that are unpaid. Various reports are available to the courts that indicate plans that are delinquent. In addition, courts that are using JIS can also participate in the Tax Offset and Debt Collection Programs that provide additional collection efforts for the courts.

OPEN ITEMS

Establish procedures so the case number and amount can be identified for all case fee records with amounts on deposit.

Prepare and retain a monthly record of the open items and at least annually identify the balances held in trust for each case number.

COURTS WITHOUT JIS

The monthly record of open items is the balance in each case that is held in trust and a total of these balances. The monthly record can be on adding machine tape. On December 31, or at the end of your county's fiscal year, a detailed record of open items must be prepared that identifies the balances held in trust for each case number.

COURTS WITH JIS

JIS accounts for open items and bonds automatically. In addition, an Open Items Report can be run that provides a detail listing of all the open items and bonds on the system at a given time. This report should be run at month end and reconciled to the General Ledger Report. ([See Procedures: Accounting Open Items Reporting in GOLD](#)).

Verify monthly that the total dollar amount on the record of open items agrees with the reconciled bank balance.

Establish procedures whereby all open items are reviewed for inactive disposed cases which still have a balance due the court.

COURTS WITHOUT JIS

If it is probable that the amount due on these cases will not be collected, prorate the amount collected following the procedures below: (Attorney General's Opinion #26 dated 1-24-75)

1. Total all costs accrued to the case.
2. Total all payments received for the case.
3. Divide the total of all payments received by the total of all costs accrued to obtain the percentage paid.
4. Multiply each cost accrued by the percentage paid to determine the portion of each to disburse.
5. Total the portion of each cost to be disbursed to verify that the total to be disbursed equals the total of all payments received.
6. Record on the case fee record the balance due for each cost.

If the total of the proration does not equal the total costs and fines due, the defendant is still liable for the unpaid amount.

COURTS WITH JIS

As receipts are entered in JIS they will be automatically applied to costs. In some instances, a court may place money in open items and fail to apply the money to court costs. JIS courts should periodically review the Open Items report for cases having outstanding costs and apply the open items funds to the outstanding costs as appropriate.

RECONCILIATION

Reconcile and balance all accounting records at least monthly to verify that all receipts and disbursements are documented properly.

COURTS WITHOUT JIS

Perform the following reconciliations at least monthly and retain a copy of each reconciliation in the court's records:

1. Balance the cash control record/general ledger.
2. Reconcile the receipts with the deposits.
3. Prepare a bank reconciliation.
4. Reconcile the record of open items with all bank accounts and cash balances.

COURTS WITH JIS

Perform the following reconciliations at least monthly and retain a copy of each reconciliation in the court's records

1. Reconcile the bank balance to the general ledger cash balance. ([See Procedures: Preparing a Bank Reconciliation CZABREC in GOLD.](#))
2. Reconcile the open items report with the respective general ledger accounts. ([See End of Month Procedures step 5 in GOLD.](#))

Retain the following for each bank account:

1. A copy of the bank reconciliation;
2. The record of outstanding checks;
3. The record of deposits in transit;
4. The bank statements;
5. The cancelled checks;
6. The cancelled deposit tickets; and
7. The bank issued debit and credit memos.

INTEREST EARNED ON COURT ACCOUNTS

There is no statutory authority for a municipal court to retain interest earned on the bank account, therefore, any interest earned on the account should be turned over to the city treasury.

OUTSTANDING CHECKS

Investigate all checks outstanding for more than six months.

Below are suggested procedures to follow if checks are outstanding more than six months.

1. Send a letter to the payee's last known address advising the payee that check number ____, issued to him/her, has not been cashed and, if the payee does not cash the check or contact the clerk within 30 days, payment will be stopped.
2. If the payee responds and has lost the check, reissue the check.
3. If the payee cannot be located, follow the procedures for remitting the funds to the Missouri State Treasurer's Office - Unclaimed Property Division ([See Section 4.4 Unclaimed Funds](#)).

BONDS

Require all agencies accepting cash or securities as bond to use court approved bond forms, to issue pre-numbered receipts for all cash or securities accepted, and to remit the cash or securities collected to the clerk of the court on the next working day.

Issue a receipt for all bond monies transmitted to the court by other agencies and deposit the monies in a court bank account.

If the monies from more than one bond are remitted on the same day and a detailed listing of the individual bond amounts and a total amount remitted accompanies the dollars remitted, only one receipt for the total amount received is necessary. Post the receipt number on the detailed listing of the individual bond amounts.

Disburse bond monies by check and only upon order of the court.

MONTHLY REPORTING

Submit a report of disbursements to the city at least monthly.

[Chapter 479 RSMo](#) requires the court to submit to the municipality a list of all cases heard during the preceding month. Within the first 10 days of every month, the court must submit to the municipality a list of all cases heard or tried during the preceding month. However, [Court Operating Rule 4.29](#) allows the municipal division to submit the Municipal Division Summary Report Form to fulfill this requirement.

If the municipal division continues to provide a list and a case on that list is closed under [Chapter 610 RSMo](#), the court should not include the name of the defendant in the monthly report. Closed cases are those that are nolle prossed, those that are dismissed, and those in which the defendant is found not guilty or there is a suspended imposition of sentence in which the related probation was completed successfully. For these cases, the court should provide the case numbers and outcomes of the case, but black out or leave off the defendant's name.

The clerk should also turn over all fines for the preceding month to the municipal treasurer within the first 10 days of the following month. ([Section 479.080 RSMo](#))

Submit the Fees to the Department of Revenue

Report the amount of funds being disbursed each month for Crime Victims Compensation Fund, Clerk Fees if applicable, and Court Automation (JIS courts only), on the City Fees Form 4583. A separate check should be issued for each fee. If the number of cases paid in full is readily available, the court should note this on the form. This form should be mailed to the Department of Revenue by the 20th of each month for the collections of the previous month. The City Fees Form 4583 can be obtained from the Missouri Department of Revenue website:

www.dor.mo.gov/tax/citycounty/forms/4583.pdf.

RETENTION AND DESTRUCTION OF RECORDS

Retain accounting records in accordance with Supreme Court Operating Rule 8.

Accounting records include:

1. Copies of the manual receipts;
2. Cancelled checks;
3. Cash control records;
4. Case fee records;
5. Record of open items;
6. Case files;
7. Investment records;
8. Monthly reports;
9. Bank statements and other reconciliations;
10. Deposit slips; and
11. Other similar records that reflect accounting transactions of the court.

If a new judge assumes office, retain all accounting records created since the last audit until an audit of the accounting records has been performed.