

Accounting Manual Revision Notes

The Court's Accounting Manual was last updated: **June 2010**

Where possible, Accounting Reports should be printed 'double sided' as a cost/storage saving measure.

01 General Information:

01-03.00 Safeguarding Assets. Clarification of the meaning "to secure".

02 Receipting:

- **02-00.00 Receipting Overview.** For a cleaner account and to avoid extra unnecessary work, when a receivable that was previously collected by AP&P or OSDC is to now be collected by the court, only the balance remaining (as reported by said agency) is built back on the court's computer for collection.
- **02-02.00 Hand Receipts.** A legal opinion has been added clarifying the use of the trust category "Cash Bail." This trust type could be used to receipt a fine payment if the accounts receivable is not yet set up. Thus eliminating the temptation to issue a hand receipt.
- **02-03.00 Mail Receipts.** Clarification added as to how Finders/Tax Intercept checks are to be receipted.
- **02-07.00 Pass Through Payments.** *Cashiers Checks* that do not include the court's name, can not be accepted.
- **02-10.02 Fine and Surcharge.** SB217 increased the SB Surcharge from 85% to 90%. See also [Section 02-06.00 Partial Payments](#), [02-00.00 Receipting Overview](#) and [02-14.00 Receipting-Credits](#), [02-10.03 Boating and Wildlife](#).
- **02-10.09 Miscellaneous Payments.** Added requirement to enter the payer and address/phone when receipting miscellaneous payments. If information is refused, the cashier should type '*refused*' in the receipt name field.
- **02-16.02 Case Deletion.** New subsection and policy added.
- **02-18.00 AOC Payments Overview.** New section added describing the types of monies received by the Administrative Office.

03 Daily Balancing:

- **03-02.00 Deposit Slip Preparation.** Added specifics regarding juvenile court.
- **03-02.01 Validation of Revenue Deposits.** Added Juvenile court report information.
- **03-05.00 Overages and Shortages.** Added clarifying wording.
- **03-07.00 Returned checks.**
 - The copy of the NSF check and letter (filed in a separate folder until paid) can be shredded once satisfied.
 - The waiving of the second \$20 Collection cost is determined by the mail log date.

04 Collections:

- **04-00.00 Collections.**
 - For a cleaner account and to avoid extra unnecessary work, when a receivable that was previously collected by AP&P or OSDC is now collected by the court, only the balance remaining (as reported by said agency) is built back on the court's computer for collection.
 - The court should not keep a separate accounting record of receivables due the court that are not officially recorded in a system designed/supported by the Court's IT Department [CARE, CORIS, AIS, Finance (Access) Program, XChange Accounts Receivable Program, Guardian ad Litem Program].
 - **04-01.00 Sending Cases to State Debt.** As per UCA 78A-6-120(2)(a)(ii) juveniles under 18 and in Secure Care can be sent to the Office of State Debt. See 04-02 00 Collection of Non-Judicial Fines.

06 Trust:

- **06-03.00 Void and Lost checks.**
 - The bank has changed the time period for how long a stop payment is in effect from 5 to 3 years.
 - District trust checks should not be voided the first day of the month when a site reconciles through CORIS.
- **06-04.01 Forms and Instructions.** Added new Trust Reconciliation Excel forms. Also located in section 16-01 Accounting forms.
- **Guidelines for Releasing Trust Money 06-01.01**
 - Removed description of '*Court Costs*' (as these should be receipted directly into Revenue).
 - Added OCAP instruction link to the description of Garnishments.

- An exception note was added to [Cash Bail](#). This allows payments from defendants trying to pay on their fine (coming straight from court) to be temporarily applied to this trust type as the Accounts Receivable hasn't been set up yet. See also 02-02.00 [Hand Receipts](#).
- **06-06.00 Cash Bail Disbursement.** Included the [code reference](#) that governs the release of surety/bail bonds when no charging document has been filed.
- **06-10.00 Interest Bearing.** Clarifying that there are two trust types to be used when setting up an IBA account. The fee should be receipted to trust type '[Admin Fee – IBA](#).'
- **06-11.00 Unclaimed Property.** 67-4a-301 requires that notice be sent to the apparent owner [not more than 120 days prior](#) to the November 1st deadline. To limit the amount of mailings due to cost and State Mail requirements, the prior requirement to send notice when a check was outstanding 6 months has been eliminated. See [06-02.00 Outstanding Checks](#) for rewritten policy and 06-03.00 for procedure in handling [lost and voided checks](#).

09-01 Court Reporters:

Added a [new section](#) for procedures when a certified court reporter is required.

12 Travel:

- **12-01.00 Per Diem:**
 - [Lodging](#) for the following cities were added to the list of those that exceed the \$65 rate: Moab @\$90, Cedar, Fillmore, Nephi and Springville @\$70.
 - State court employees to continue to be reimbursed at [.36 per mile](#) until further notice.
- **[12-03.00 Lodging](#).** Clarified for out-of-state travelers coming to Utah.
- **[12-05.00 State Vehicle Use](#).** Added link to the intranet page for Motor Pool information.

13 Budget Management:

13-03.00 Forms and Instructions. Added the newly created "[Court's Approved Expense Object Code List](#)" to be used for Budgeting and Payable processing.

14 Fixed Assets:

[14-01.00 Fixed Assets](#). Judicial Council approved that a '*Fixed Asset*' is over \$5,000 (eliminating the \$1,000 to \$5,000 range)

