

****As of July 2015, the program which operates the Accounting Manual was updated. Word and Excel documents will open within their program, not on the website within the Accounting Manual.****

Accounting Manual Revision Notes

The Court's Accounting Manual was last updated: **July 27, 2015**

For best results do not open in Chrome

01 General Information

- [01-01.00 Records Retention](#). This section as well as [Section 03-03.00 Journal Closing](#) now depicts at a minimum what particular accounting reports/documents should be retained as part of the daily journal. Some reports are no longer necessary as they can be 'regenerated' through CORIS/CARE.

02 Receipting

- [02-00.00 Receipting Overview](#) **now renamed** [Receivables](#). This section was renamed and split into a separate subsection to store historical information see [02-00.01 Receivable Historical Data](#). When there are [multiple victims](#) in a case, the accounts need to be set up without interruption to avoid interest calculation issues.
- [02-00.01 Receivable Historical Data](#). CARE is now programmed to allow juvenile court cashiers to process credit card payments through CARE avoiding duplicate entry. This change also affects processes found in Section [03-01.00 Cash Count Process](#).

- [02-04.00 Credit Card Payments.](#) Cashiers are to enter credit card information obtained over the phone immediately into the computer, not written down to enter later. Additional policy statements regarding [compliance](#) to the Payment Card Industry (PCI) Data Security Standard (DSS) have been added.
- [02-10.00 Revenue Codes.](#) New codes and fee changes were updated as a result of the 2015 Legislative Session. HB189 increased the Alternative Dispute Resolution fee from \$3 to \$5. HB 380 created Guardianship for a Disabled child (18-22 yrs) new code “GB”. SB141 increased the Criminal Court Security Fee by \$10. Petition to Modify Divorce Decree/Counter Petition fee is now \$100.
- [02-13.00 Adjustments.](#) Confirmation of a deceased individual must be obtained from a credible source. Several sources have been provided.

03 Daily Balancing

- [03-02.01 Appellate, 03-02.02 District and 03-02.03 Juvenile Deposit Processing.](#) Procedure steps added when a Loomis deposit bag must be opened to make a correction. Other minor updates have also been included.
- [03-03.00 Journal Closing.](#) Minor changes made along with listing what is required to be retained with the daily journal records.
- [03-06.00 Revenue Reporting.](#) A new process to scan weekly revenue reports rather than mail to the Administrative Office was implemented January 1, 2015. Procedural steps for this new process are now included in policy. Clarification as to when AOC [should be notified](#) if a report cannot be submitted on time has been added to policy.
- [03-08.00 Ordering Banking Supplies.](#) Several updates were made to this section to assist with ordering supplies.

04 Collections

- [04-00.00 Collections.](#) Code references have been inserted that relate to the juvenile court.
- When a bankruptcy is filed, both [FINES](#) and restitution are not dischargeable.
- [04-01.00 Office of State Debt Collection.](#) When a case is manually submitted to OSDC, a copy of the form should be scanned into CORIS and marked 'private'.

06 Trust

- [06-01.00 Trust Check Writing.](#) Language added reinforcing the need for a back-up check writer.
- [06-02.00 Outstanding Checks](#) and [06-03.00 Void and Lost Checks.](#) Since technology allows the cashing of checks with a mobile device, additional steps have been added to ensure the check is indeed outstanding if it will be reissued.
- [06-04.00 Trust Reconciliation.](#) A reporting requirement has been added when a court has balancing difficulties. Bank [Contact information](#) was also updated.
- [06-10.00 Interest Bearing Account.](#) The 21 day check hold requirement does not apply to the IBA Administrative Fee Payment and should be disbursed immediately. See also [Section 06-01.00 Trust Check Writing.](#)

07 Purchasing

- [07-03.03 Retirement.](#) Retirement plaques are not considered part of the \$200 retirement award.
- [07-07.00 State Owned Tablets.](#) This NEW section provides policy for state owned Tablets.

- [07-05.00 Prohibitions](#) and [07-08.00 Acceptable use of State Funds](#). Clarification added as to what can be purchased in common areas versus private offices with state funds.
- The [Sole Source form](#) and [Tax Exempt Certificate](#) were replaced with current forms.

08 Accounts Payable

- **08.00-00 Payment Processing.**
 - Each district should have an [alternate](#) assigned to enter payments into FINET. Payables should be processed within two weeks of receipt.
 - When an invoice number has not been pre-assigned to an invoice, courts are to implement a [new numbering](#) process as payments are entered into FINET.
 - When entering payments in FINET, Google Chrome [should not be](#) used to avoid performance issues. This requirement has also been added to the Jury and Witness Payment Sections.

10 Jury and Witness

- [10-01.00 Jury Payments](#) and [10-02.00 Witness Payments](#). Since these payables do not have an invoice number assigned, courts are to implement a new numbering process as payments are entered into FINET.
- Additional verbiage has been inserted to help clarify that jurors are only entitled to mileage reimbursement in excess of 50 miles, “[one way ONLY](#)”.

11 Special Funds

- [11-04.00 RESTA](#). Added requirements regarding the need for a local district RESTA spending plan.

- [11-05.00 SAPA](#). How monies are allocated is outlined in this section.

12 Travel

- [12-01.00 Per Diem Rates](#). [Lunch per diem](#) increased \$1.00 for a total of \$14.00 for in-state lunch. Out-of-state per diem rates for [premium cities](#) are now categorized as a Tier I or Tier II. A few [city lodging](#) rates also increased effective July 1.
- [12-02.00 Meal Reimbursement](#). When per diem *cannot* be requested has been clarified. The traveler must ensure the hotel doesn't offer a hot breakfast and indicate on their reimbursement form.
- [12-03.00 Lodging Reimbursement](#). Policy now reflects non-state employees are exempt from using the State Travel Office.
- [12-05.00 State Vehicle Use](#). State vehicles cannot be used for out-of-state travel. Upon permission from the Deputy State Court Administrator, Enterprise Car Rental shall be utilized.

13 Budget Management

- [13-01.00 Budget Management](#). Minor amendments have been made to this section which includes updated Building Block Example links.

14 Fixed Assets

- [Section 14-02.00 Obsolete Property](#) now renamed [Surplus Property](#). Changes made to comply with SB122, which changed the process of disposing of surplus property.