

Accounting Manual Revision Notes

The Court's Accounting Manual was last updated: **November 9, 2020**

(For best results, please access via Internet Explorer)

COVID19 Pandemic Policy accommodations began March 2020 requiring temporary changes to financial operations of the court. The following sections were affected: [Section 02-01.00 Over the Counter Payments](#), [Section 03-02.00 Deposit Preparation](#), [Section 03-06.00 Revenue Reporting](#), [Section 08-00.00 Payment Processing](#), and [Section 06-01.00 Trust Check Writing](#).

Beginning Fiscal Year 2021, budget reductions as a result of COVID19 require the suspension of food/meal purchases except if travel overnight is required. Budget reductions also impact retirement, incentive awards/honorariums. The following sections are impacted: [Section 07-03.00 Group Gatherings](#), [Section 07-03.01 Honorariums](#), [Section 07-03.02 Employee Recognition](#), [Section 07-03.03 Retirement](#), [Section 07-03.05 Supplemental Training Materials](#) and [Section 12-01.00 Travel Per Diem](#).

01 General Information

- [01-00.00 General Information](#). Policy changed to reflect that not every signature is required in ink to allow for digital signatures as appropriate. Other minor updates were also incorporated.

02 Receipting

- [02-04.00 Credit Card Payments](#). Added language that unsuccessful/failed credit card attempts may temporarily appear on the customer's bank account.
- [02-10.00 Revenue Codes](#). HB206 required a Pretrial Release Revenue Fund. When money deposited with the court as a financial condition or paid by a surety on bond is forfeited, that money is distributed 60% to the Pretrial Release Fund; 15% to the prosecuting agency that brings the forfeiture action; and 25% to the General Fund. This resulted in the creation of new revenue distribution codes and renaming the following sections: "*Cash Bail*

Disbursements” to “**Forfeited Bond and Pretrial Release**” ([Section 06-06.00](#)) and “*Voluntary Bail Forfeiture*” to “**Fine Forfeiture**” ([Section 02-10.03](#)). See also Section [02-00.01 Receivable Historical Data](#) that also includes changes as a result of HB485 in the last legislative session.

- [02-10.09 Miscellaneous Payments](#) and [02-10.10 Duplication Costs](#). Due to changes in Rule 4-202.8 effective November 1, costs for copies stored on an *Electronic Storage Medium* (previously referred to as a floppy/compact disk) are now \$15. Various fee charts were also updated to reflect this increase: [District](#), [Juvenile](#) and [Appellate](#).
- [02-13.00 Credits](#) and [02-14.00 Adjustments](#). These sections were modified to better describe the differences. The handy reference [chart](#) was also updated.

03 Daily Balancing

- [03-05.00 Overages and Shortages](#). When trying to recoup a deficit due to a trust shortage, this section now addresses possible actions when no judgment exists (e.g. civil).
- [03-06.00 Revenue Reporting](#). The Weekly Revenue Reconciliation Form was once again modified as an interactive adobe form. The instructions to complete the reconciliation form are also included.
- [03-07.00 Returned checks](#). Changes made to this section better correspond to the Records Retention Policy. A change made to the retention chart reclassified “local drive” to “electronic storage”.

05 Cash Funds.

- [05-02.00 Cash Change Fund](#). Updates to this section include a yearly requirement to verify the total amount of the change fund assigned to the court site’s designated fund custodian. The [Cash Count Verification Form](#) was revised to accommodate two types of verifications.

06 Trust

- [06-00.00 Trust Overview](#). Just as State Finance references in their Accounting Manual the nature of depository accounts, the court has followed suit. See also [Section 02-00.00 Receivables](#).
- [06-06.00 Forfeit Bond and Pretrial Release](#) (known previously as Cash Bail Disbursement) outline the disbursement process and percentages as a result of HB206.
- [06-11.00 Unclaimed Property](#). Instructions for reporting property through their website has been updated. Only two reporting codes should be used: CT07 restitution and CT05 for all other trust types.

07 Purchasing

- [07-03.00 Purchasing Overview](#). The purchase and use of items to prevent the spread of disease has been incorporated.
- [07-03.00 Group Gatherings](#). Policy reflects the budget responsible for covering judicial invitations for swearing in ceremonies.
- [07-03.01 Honorariums](#). Policy regarding individuals who are eligible to receive honorariums has been clarified.

09 Court Interpreters and Reporters

- [09-00 Court Interpreters](#). The Language Access Committee approved various amendments to this section.
- [09-01.00 Court Reporters and Transcripts](#). The process in which a transcript is ordered has now been incorporated.

11 Special Funds

- [11-07.00 Grants](#). Statements from the Rule have been inserted to ensure the Judicial Council approves every grant.

12 Travel

- [12-00.00 Travel – General Policies](#) (previously known as Travel Policy Overview) has been modified to reflect other aspects of travel in a summarized fashion.
- [12-01.00 Travel Per Diem Rates](#). Slight layout changes and various minor updates. The following sections were also improved: [12-02.02 Meal Reimbursement](#), and [12.04.00 Miscellaneous Travel Reimbursements](#).
- [12-03.00 Lodging](#). Section clarifications include reservations at conference hotels and the requirement to contact State Travel if a reservation at an AirBnB.
- [12-08.00 State Gas Card](#). When fuel cards are inoperable, employees are to personally purchase the gas and seek reimbursement.
- [12-09.00 Vehicle Accidents and Emergencies](#). Updates included a change to the section title.

13 Budget Management

- [13-02.00 Judicial Operations](#). Options for authorized expenses include online courses or webinars.

17 Employee Reimbursement

- [17-00.00 Employee Reimbursements](#). Amendments include reference to the IRS change that relocation reimbursements are subject to income tax withholdings.