

# Accounting Manual Revision Notes

The Court's Accounting Manual was last updated: **July 12, 2021**

## Section 20 Prior Revision Notes

- [COVID20 Pandemic Policy](#) accommodations encompassed the period of March 2020 through June 2021. A historical file has been created identifying those sections where reductions, limitations and exceptions occurred.

## 01 General Information

- [01-03.00 Safe Guarding of Assets.](#) This section has been rewritten with subheadings to better organize content. A new google doc Gift Card Form for use in specialty courts has been created to record receipt and distribution. (NOTE: Amounts over \$600 in a calendar year, must have a 1099 form filed.)

## 02 Receipting

- [02-01.00 Receipting Payments.](#) This section previously entitled "Over the Counter Payments" has been rewritten to encompass all aspects of receipting not just payments received at the counter. Subheadings have been incorporated to more clearly define requirements.
- [02-04.00 Credit Card Payments.](#) Instructions for setting up cashiers are available as a link from this section. Payment Card Industry (PCI) Standards require that individuals taking/reconciling card payments must receive *annual training*. Such training is accomplished through the Court Learning Management System (LMS). Refer to [Section 03-04.04 Credit Card PCI Requirements](#).
- [02-10.06 Plea in Abeyance.](#) HB88 now allows a fee to be assessed for Diversions. As the breakdown is similar to that of a Plea in

Abeyance, reference is made of this change in this section. ([See also Section 02-00.01 Receivables Historical Data.](#))

### 03 Daily Balancing

- [03-03.00 Journal Closing.](#) The section was updated to correspond to the Record Retention Schedule as to what documents are required to be stored in a journal.

### 04 Collections

- [04-00.00 Collections.](#) Specific procedural changes as a result of HB260 (Criminal Justice Modifications) will be applied to this section within the next several months. As this bill is effective July 1, sections of the code are only incorporated at the present time.

### 05 Cash Fund

- [05-02.00 Cash Change Fund.](#) A change has been made with regard to the usage and retention of various forms. For example, the revised “Cash Change Fund Assignment Log” will be completed at the beginning of every fiscal year as funds are reviewed. The “Cash Fund Distribution Summary” is now optional. The Record Retention chart has also been updated.

### 06 Trust

- [06-01.01 Guidelines for Releasing Trust Money.](#) If Finder/Tax Intercept money is not receipted to bail, but to trust type “Finders,” the court is allowed to reverse the payment and re-receipt as bail in order to forfeit to fine/state. The exception ‘to reverse a payment in a previously closed journal’ is allowed in this situation and noted in [Section 02-16.00 Reverse Receipts.](#) This step is required until the process is improved in CORIS.
- [06-06.00 Bail.](#) HB220 in the 2021 Legislative session changed the percentage of bail when ordered forfeited.

## 11 Special Funds

- [11-08.00 Law Library Non lapsing.](#) Specifics related to funding and revenue distribution has been added.

## 12 Travel

- [12-01.00 Per Diem Rates.](#) State Finance is not adjusting the current per diem rates typically done this time of year. This section did have a minor amendment as the reference to the mileage rate was moved from the end of the document to the beginning.

## 13 Budget Management

- [13-01.00 Budget Management.](#) Procedure and forms for requesting Reserve Spending, Carryforward and Ongoing funds have been incorporated.