

# 2014 NC Magistrates' Spring Conference

Handling and Accounting for Money

2014 Prepared by NCAOC Financial Services Division



# **Objectives**

- Money handling policy
- Supplies and forms
- · Cash holding security
- Collection and receipting procedures
- · Submission of funds to CSC
- IRS form 8300



# **Money Handling Policy**

Magistrates are responsible for the funds they receipt until both

- the funds are transferred to the Clerk of Superior Court (CSC) office
   AND
- 2. applicable receipts are in-hand to document the transfer



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## **Money Handling Policy**

- Magistrate shortages are not repaid by AOC
- The CSC cashier cannot accept any amount other than what is showing on the receipt.
- Funds collected by magistrates should never ever be "comingled" with personal funds. Such action is reportable to the State Bureau of Investigation (SBI)



## **Money Handling Policy**

Tips for collecting money:

- Always count money at least twice
- Don't let customer impatience distract you
- Use a counterfeit detection pen, available through the AOC warehouse, to test all bills of \$10 or more
- Do not put cash away until transaction is complete and payor is satisfied with change received



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## **Money Handling Policy**

Money collected (collections) must be accounted for at all times.

Collections are subject to review by:

- ■NC State Auditors
- ■NCAOC Internal Auditors
- ■NCAOC Financial Management Analysts
- ■Clerks of Superior Court



# **Supplies and Forms**

- Manual Receipt Book (AOC-A2)
- Offsite Daily Cash Report (AOC-A-102)
- Physically secure location for holding funds receipted



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# **Manual Receipt Book**

- Each receipt consists of an original and three copies.
- The copies are distributed as follows:

Original (white)	CSC Cashier/Bookkeeping
Payor copy (green)	Given to payor
CSC copy (pink)	Placed in case file at CSC office
Audit copy (yellow)	Always stays in receipt book



### **Manual Receipt Book**

- Write "Void" on all copies of unused receipts.
- Immediately notify CSC office of any 'lost' receipts.
- Only write receipts from a receipt book issued to you.
- Do not share receipt books.
- Keep receipt books in a secure place at all times.
  - Receipts can be negotiated as payment tendered or "cash."



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## **Off Site Daily Cash Report**

### Information to Capture:

- •Magistrate name
- Date
- •Itemize funds collected
- •Record of each receipt issued
- •Total collected by tender type
- •Itemized funds to be distributed to corresponding municipalities
- •Attached copies of receipts



# **Recommended Cash Holding Locations**

- Locking bank bag
- Locking cash box
- Safe
- Locking file cabinet
- Locking desk drawer

Note: Contact the CSC to request a locking bank bag.



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# **Collection/Receipting Procedures**

- Complete receipts in numerical order
- A complete receipt includes all of the following:
  - Date
  - Name
  - Amounts in the correct accounts
  - Address when applicable

Note: Penmanship counts. Always write as legibly as possible.



# **Collection/Receipting Procedures**

- ALWAYS account for all receipts
- NEVER throw away a receipt or any part of a receipt
- NEVER remove the yellow audit copy



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# **Required Clerk Logs**

- Manual Receipt Book Log
  - Magistrates are required to sign for all receipt books issued and returned
  - Magistrates should have no more than two receipt books at any given time
- Manual Receipt Log
  - Tracks all receipts
  - Tracks timeliness of receipts



### Collection/Receipting Procedures - Cash Bonds

- If the payor is the defendant:
  - The 'Received of' line should include:
    - · Defendant's name
  - The 'For' line should include:
    - · Defendant's address
- If the payor is anyone other than the defendant:
  - The 'Received of' line should include:
    - · Payor's name
    - · Payor's address
  - The 'For' line should include:
    - Defendant's name



NORTH CAROLINA

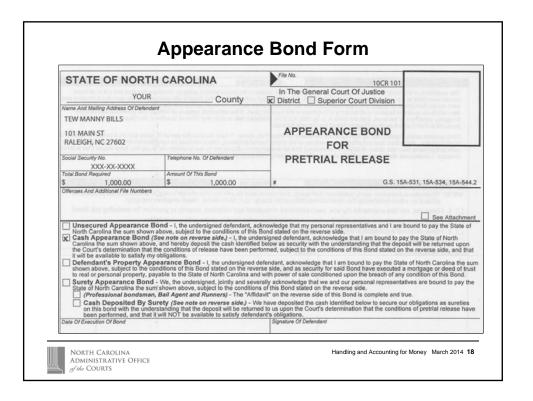
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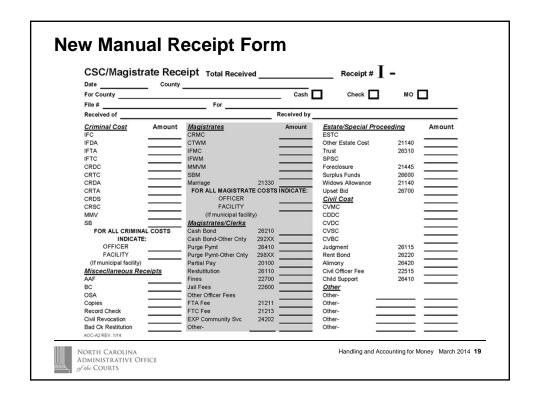
Handling and Accounting for Money March 2014 15

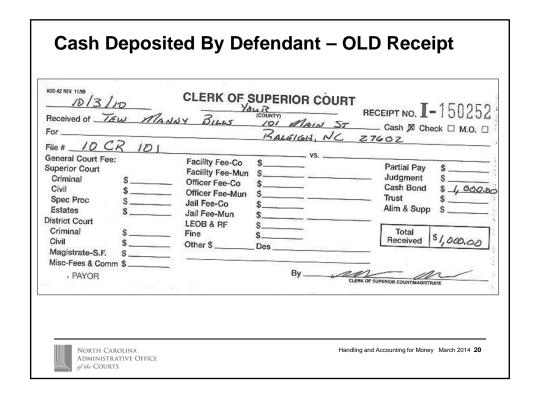
### **Related Codes for Magistrate Court and Fees**

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| 7A-309 (cost amounts for valvers in 7A-304)
| GS 20-135 2A - Seaf Beits | Court Infraction | IFMC | Magistrate Court Infraction | IFMC | 21310 | 127 05 MAG Criminal Fee Mag | 21310 | 127 05 MAG Criminal Fee Mag | 21310 | 127 05 MAG Criminal Fee Mag | 21310 | 127 05 MAG Criminal Fee Mag | 21310 | 127 05 MAG Criminal Fee Mag | 21310 | 127 05 MAG Criminal Fee Mag | 21310 | 127 05 MAG Criminal Fee Mag | 21310 | 127 05 MAG Criminal Fee Mag | 21310 | 127 05 MAG Criminal Fee Mag | 21310 | 127 05 MAG Criminal Fee Mag | 21310 | 127 05 MAG Criminal Fee Mag | 21310 | 127 05 MAG Criminal Fee Mag | 21310 | 127 05 MAG Criminal Fee Mag | 21310 | 127 05 MAG Criminal Fee Mag | 21800 | 10.00 Chapter 20 MV O'ffense | 22310 | 120 0 Facilty Fee Mag | 21800 | 10.00 Chapter 20 MV O'ffense | 22310 | 120 0 Facilty Fee Mag | 22450 | 10.00 Chapter 20 MV O'ffense | 22310 | 120 0 Facilty Fee Mag | 22450 | 10.00 Chapter 20 MV O'ffense | 22450
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The defendant named on the reverse was released from my custody on the date shown below upon the execution of this Appearance Bond.  Date Defendant Released  Signature Of Custodian    Sheriff   Deputy Sheriff   Other		RETURN OF CU	STODIAN OF DETEN	TION FACILITY	
NOTES ON CASH BONDS:  (1) To Official Taking The Bond. Use this form for all cash bonds. Only magistrate or clerk may take cash bond. Jailer may not take cash bond. Compilitis form as follows:  When Cash Deposited By Defendant Or By Another Person Who Intends For The Cash To Be Used To Satisfy The Defendant's Obligations. Enter defendant's name, address and SS# at the top of Side One. Check "Cash Appearance Bond." Have defendant sign. Do no more. No other person's name should appear on this form. Enter your name, sign and enter receipt number under "Complete If Cash Deposited." Make receipt out to DEFENDANT, not to any other person.  When Cash Poposited By Another Person Who Does NOT Intend For The Cash To Be Used To Satisfy The Defendant's Obligations. Enter defendant's name, address and SS# at the top of Side One. Check "Surety Appearance Bond." Also check "Cash Deposited Sy Surety." Have defendant sign. Enter anne, address and SS# of person depositing cash under "Accommodation Bondsman." Have that person sign under "Signatus of Surety." Complete notarization for that person. Enter your name, sign and enter receipt number under "Complete If Cash Deposited." Make receip out to person depositing the cash.  (2) To Bookkeeper. When case disposed, disburse cash as follows: (1) If "Cash Appearance Bond" checked on Side One, disburse to Defendant or a to defendant's obligations if court so orders. (2) If "Surety Appearance Bond" and "Cash Deposited by Surety" are checked on Side One, disburse to person named under "Accommodation Bondsman."  (3) Bond With Insurance Company As Surety Same As Cash Except in Child Support. G.S. 154-531(4) provides that an appearance bond execut by a bail agent acting on behalf of an insurance company is the same as a cash bond, except in child support contempt proceedings where only cas may satisfy a cash bond requirement.  AOC-CR-201, Side Two, Rev. 3/09		ed on the reverse was released from	n my custody on the date	shown below upo	on the execution of this Appearance
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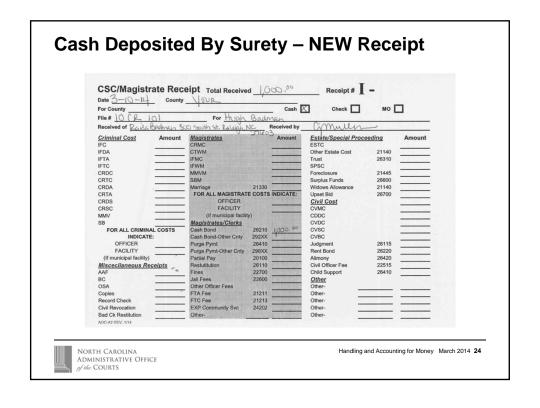




CSC/Magistrate Rec	eint Total Possivo	d 1000,00	Receipt #		
Date 3-10-14 County		1,000	Keceipt # 1		
For County	4	Cash	Check	мо П	
File# (OCR 100)	FOR JEN MA		nain St. Raleigh.		
Received of Ten Manu Bil		Received by	Comulting .	NC 27602	-
Criminal Cost Amount	Magistrates	Amount	Estate/Special Proc	eeding Amount	
IFC	CRMC		ESTC		
IFDA IFTA	CTWM	The second second	Other Estate Cost	21140	
IFTC	IFMC IFWM		Trust SPSC	26310	- 0
CRDC	MMVM		Foreclosure	21445	
CRTC	SBM		Surplus Funds		-
CRDA	Marriage	21330	Widows Allowance		-
CRTA	FOR ALL MAGISTRAT		Upset Bid	21140 26700	- 1
CRDS	OFFICER		Civil Cost	20100	-175
CRSC	FACILITY		CVMC		
MMV	(If municipal facilit	tv)	CDDC		
SB	Magistrates/Clerks		CVDC	The second second	
FOR ALL CRIMINAL COSTS	Cash Bond	26210 1000.00	CVSC	A TOTAL PROPERTY.	- 6.5 **
INDICATE:	Cash Bond-Other Cnty	292XX	CVBC	The state of the s	_
OFFICER	Purge Pymt	26410	Judgment	26115	A STATE OF THE PARTY OF THE PAR
FACILITY	Purge Pymt-Other Cnty	298XX	Rent Bond	26220	
(If municipal facility)	Partial Pay	20100	Alimony	26420	
Miscecllaneous Receipts	Restutitution	26110	Civil Officer Fee	22515	
AAF	Fines	22700	Child Support	26410	
BC	Jail Fees	22600	Other		
OSA	Other Officer Fees		Other-		
Copies	FTA Fee	21211	Other-		
Record Check	FTC Fee	21213	Other-		
Civil Revocation	EXP Community Svc	24202	Other-		
Bad Ck Restitution	Other-		Other-		_
AOC-A2 REV. 1/14					

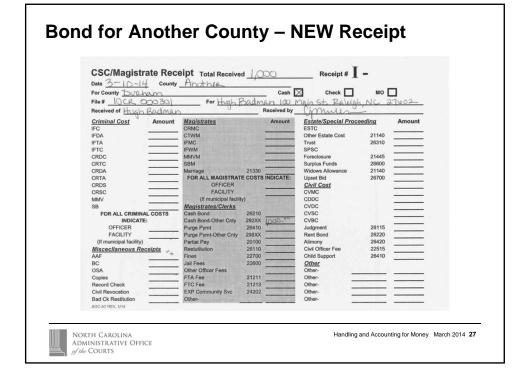
10CR 101	File No.	STATE OF NORTH CAROLINA		
	In The General Court Of Justice  District  Superior Court Division	County	YOUR	
to in his a page or rollin inch had all his equation in galage (a)	hen or until the melty of automapition flat super- book, been the best of to be well, bet if the		ame And Mailing Address Of Defenda HUGH BADMAN	
DND	APPEARANCE BOND FOR		101 MAIN ST RALEIGH, NC 27602	
ASE	PRETRIAL RELEASE	Telephone No. Of Defendant	ocial Security No.  XXX-XX-XXX	
G.S. 15A-531, 15A-534, 15A-54	g G.S	Amount Of This Bond \$ 1.000.00	otal Bond Required 1,000.00	
bound to pay the State of North hat the deposit will be returned upon distance on the reverse side, and the pay the State of North Carolina the e executed a mortgage or deed of treach of any condition of this Bond.	ned defendant, acknowledge that I am bound was security with the understanding that the d, subject to the conditions of this Bond state fant, acknowledge that I am bound to pay the ide, and as security for said Bond have execu power of sale conditioned upon the breach o acknowledge that we and our personal repres	above, subject to the conditions of this See note on reverse side, I - I, the und a, and hereby deposit the cash identified the conditions of release have been per robligations. pearance Bond - I, the undersigned onditions of this Bond stated on the reve yable to the State of North Carolina an - We, the undersigned, lointly and sey.	North Carolina the sum shown Cash Appearance Bond (; Carolina the sum shown above the Court's determination that it it will be available to satisfy my Defendant's Property App shown above, subject to the co- to real or personal property, pa Surety Appearance Bond	
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Misc-Fees & Comm \$ By CLERK OF SUPERIOR COUNTRANGISTRATE				K OF SUPERIOR COURTMAGISTRATE



STATE OF NOR	TH CAROL	INA	Pile No. 10CR 101
ANOTH	HER	County	In The General Court Of Justice  ☑ District ☐ Superior Court Division
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File #	\$\$ \$\$ \$\$	Facility Fee-Co Facility Fee-Mun Officer Fee-Co Officer Fee-Mun Jail Fee-Co Jail Fee-Mun LEOB & RF Fine Other S 1 200.e	\$	Partial Pay Judgment Cash Bond Trust Alim & Supp  Total Received S	\$



# Collection/Receipting Procedures – Cash Bonds

### **Typical Complaints**

- "The magistrate said I could get my cash back the day I appeared in court."
- "I'm Johnny's mother and I gave him MY money to post the bond. I should get the bond, not Johnny."
- "Why do I have to get a check back from the CSC? I had to pay cold, hard cash to the magistrate."



### **Collecting/Receipting Procedures – Court Costs**

### Items Requiring Special Attention

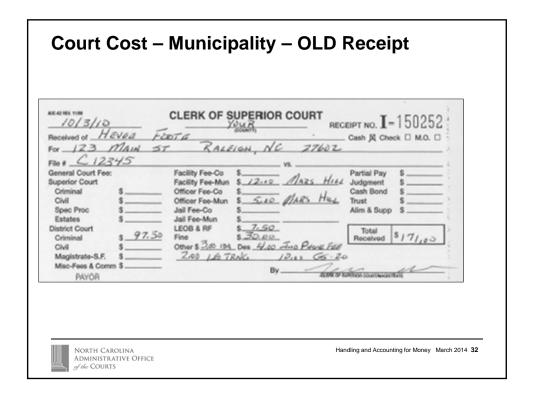
- Officer Fees
  - Highway Patrol, Sheriff, DMV are all considered as 'County' Officers
  - City Officers have different receipt codes specific to each municipality
- Facility Fees
  - County seat and other county owned facilities
  - Magistrate offices in a city owned facility have different receipt codes specific to each municipality



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#### **Court Cost – County – OLD Receipt CLERK OF SUPERIOR COURT** 10/3 RECEIPT NO. I-150251 Received of \_ Cash ⊠ Check □ M.O. □ 27602 70-55 123 MAIN ST Facility Fee-Co 12,00 Partial Pay General Court Fee: Superior Court Facility Fee-Mun Judgment Criminal Officer Fee-Co 5.00 Cash Bond Civil Officer Fee-Mun Trust Alim & Supp Spec Proc Jail Fee-Co Jail Fee-Mun Estates LEOB & RF-**District Court** Total 97.50 Criminal Other \$3,00 100 Des #400 Jup Potons Civil Magistrate-S.F. \$2,00 LED TRNG \$10.00 65. 20 Misc-Fees & Comm \$ **PAYOR** NORTH CAROLINA Handling and Accounting for Money March 2014 30 ADMINISTRATIVE OFFICE of the COURTS

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### **Court Cost – Municipality – NEW Receipt** CSC/Magistrate Receipt Total Received 20%. Receipt # I -Date 3-10-14 County VOUR File # C12345 Cash Check MO MO 123 Main St. Raleigh NC 2 For Hever Frote Received of Hevel Frote Cimmh Amount Magistrates CRMC CTWM IFMC IFWM MMVM SBM Criminal Cost Amount Estate/Special Proceeding 178,00 FOR ALL MAGISTRATE COSTS INDICATE: OFFICER CAPA FACILITY CRDA CRTA (if municipal facility Maristrates/Cierks Cash Bond Cash Bond-Other Cnty Purpe Pymi-Other Cnty Partial Pay Restultution Fines Jail Fees FTA Fee FTC Fee EXP Community Svc Other Othe FOR ALL CRIMINAL COSTS INDICATE: OFFICER FACILITY (If municipal for 2016 a) (If municipal facility) Miscecllaneous Receipts AAF BC OSA Copies Record Check Civil Revocation Bad Ck Restitution AGCAS BRY UMA 21211 21213 24202 Handling and Accounting for Money March 2014 33 NORTH CAROLINA ADMINISTRATIVE OFFICE of the COURTS

## **Submitting Funds to CSC**

- What to submit
  - Funds with receipt copies
  - Off-site report
  - Paperwork
- When to submit
  - End of business day but no later than the close of the next business day



### Submitting funds to CSC office

- The recommended procedures for submitting funds to the CSC are detailed in the Financial Policies and Procedures manual, Magistrates chapter.
- Head cashier or cashier should verify the funds in the presence of the magistrate
- Magistrate should receive a receipt from the CSC for the exact amount of funds submitted



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## **Submitting funds to CSC office**

- If you do not submit your receipts in numerical order, the CSC's office will contact you to determine the status of the 'missing' receipt.
- Missing receipts are considered missing state funds until located and subject to review by NCAOC and the NC State Bureau of Investigation (SBI).



### **United States Internal Revenue Code**

Section 6050I (26 United States Code) and 31 U.S.C. 5331 states "Any person in a trade or business who receives more than \$10,000 in cash in a single transaction or in related transactions must file Form 8300."

It further states "Any clerk of a Federal or State court who receives more than \$10,000 in cash as bail" for specific criminal offenses must use Form 8300.

The IRS has conducted reviews of these forms and procedures in the Clerk of Court offices.



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### What payments must be reported?

You must complete Form 8300 to report cash payments if:

- The payment is received as either
  - a) a lump sum of over \$10,000 or
  - b) a smaller payments that cause the total cash received within a 12-month period for that case to total more than \$10,000
- Received in a single transaction or in related transactions from the same individual.



### Who completes Form 8300?

- The person receipting the money should complete the Form 8300.
- Example:
  - The magistrate would complete the form when receipting cash bonds that exceed \$10,000
  - The completed form is then submitted to the CSC office along with the Daily Deposit.
  - The CSC office is responsible for filing the Form 8300 with the IRS



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### What is considered cash?

- Coins and Currency of the United States more than \$10,000.
- Cashier's check; bank draft; bank check; traveler's check; or money order with a face value of <u>less</u> than \$10,000 when used to make a payment that exceeds \$10,000 and you suspect the payer may be trying to avoid the reporting.
- Example:
  - Payor presents three cashiers checks each in the amount of \$4,000 to pay a \$12,000 cash bond



### What is NOT considered cash?

- Cashier's checks; bank drafts; bank checks; traveler's checks, or money orders with a face value of <u>more</u> than \$10,000 are <u>not</u> considered cash because they were originally purchases at a financial institution with currency.
- The bank or financial institution where these items were purchased is responsible for reporting the purchase to the IRS.



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### Offenses that require a Form 8300

Regardless whether the monetary conditions are met, a Form 8300 must be completed and filed if the charges meet the "specific criminal offense" portion of the IRS code.

These offenses are:

- Any Federal offense involving a controlled substance
- Racketeering
- Money laundering
- Any State offense substantially similar to the above



### Form 8300



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# What information is required for Form 8300?

- Part I Identity of Individual From Whom the Cash was Received
  - Name, address, taxpayer ID of the defendant
  - Name, address, taxpayer ID of the person(s) paying the bond
  - Date of birth of person paying the bond
  - Occupation of defendant and the person(s) paying the bond

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ADMINISTRATIVE OFFICE
of the COURTS

## What information is required for Form 8300?

Identifying the payor:

### You must:

- 1. Describe the type of ID used, e.g. drivers license
- 2. Record the issuing agency of the ID, e.g. State of North Carolina
- Record the number of the identification, e.g. drivers license number



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## What information is required for Form 8300?

- ■Part II Person on Whose Behalf This Transaction was Conducted
  - Name
  - DBA
  - Address
  - Identification
- ■Part III Description of Transaction and Method of Payment
  - Amount of cash received
  - Date cash received
- Business that Received Cash
  - Name and address
  - Signature



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