



NORTH CAROLINA
ADMINISTRATIVE OFFICE
of the COURTS

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



NORTH CAROLINA
ADMINISTRATIVE OFFICE
of the COURTS

Handling and Accounting for Money March 2014 2

Money Handling Policy

Magistrates are responsible for the funds they receipt until both

1. the funds are transferred to the Clerk of Superior Court (CSC) office

AND

2. applicable receipts are in-hand to document the transfer

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 “co-mingled” 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

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

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.”

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.

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

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



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Related Codes for Magistrate Court and Fees

7A-309 (cost amounts for waivers in 7A-304)
 GS 20-135.2A - Seat Belts
 GS 20-140.4 - Motorcycle/Moped

Magistrate Court Infracton	IFMC	Magistrate Court Infracton-Chp 20	IFWM	Magistrate Court Misdemeanor	CRMC	District Court Misdemeanor/Chp 20	CTWM
21310	127.05	21310	127.05	21310	127.05	21310	127.05
21311	2.45	21311	2.45	21311	2.45	21311	2.45
21700	7.50	21700	7.50	21700	7.50	21700	7.50
21705	2.00	21705	2.00	21705	2.00	21705	2.00
22310	12.00	21820	10.00	22310	12.00	21820	10.00
24450	18.00	22310	12.00	24322	2.00	22310	12.00
24681	4.00	24450	18.00	24450	18.00	24322	2.00
OFFCR	5.00	24681	4.00	24681	4.00	24450	18.00
TOTAL	178.00	OFFCR	5.00	OFFCR	5.00	24681	4.00
		TOTAL	188.00	TOTAL	180.00	OFFCR	5.00
						TOTAL	190.00

Seat Belt - Magistrate Court	SBM	Motorcycle/Moped - Magistrate Ct	MMVM	Civil Magistrate Court	CVMC
21310	127.05	21310	127.05	21320	77.55
21311	2.45	21311	2.45	21321	2.45
21705	2.00	21705	2.00	22320	12.00
22700	25.50	22700	25.50	24681	4.00
24681	4.00	24681	4.00	TOTAL	96.00
TOTAL	161.00	TOTAL	161.00		

Civil Service	22515	30.00	Officer Fees (could be a city code (23000) if CPD performs service)
Performing marriage ceremony	21330	20.00	
Hearing petition for Year's allowance	21330	8.00	(Magistrate's only)
Taking a deposition	21330	10.00	(Magistrate's only)
Proof of execution or acknowledgment of any instrument	21330	2.00	
Performing an other statutory function not incident to civil or criminal	21330	2.00	



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Notes on Cash Bonds

RETURN OF CUSTODIAN OF DETENTION FACILITY		
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	<input type="checkbox"/> Sheriff <input type="checkbox"/> Deputy Sheriff <input type="checkbox"/> Other _____
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. Complete this 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 Deposited 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 By Surety." Have defendant sign. Enter name, address and SS# of person depositing cash under "Accommodation Bondsman." Have that person sign under "Signature of Surety." Complete notarization for that person. Enter your name, sign and enter receipt number under "Complete If Cash Deposited." Make receipt out to person depositing the cash.		
(2) To Bookkeeper. When cash disposed, disburse cash as follows: (1) If "Cash Appearance Bond" checked on Side One, disburse to Defendant or apply to defendant's obligations if court so orders. (2) If "Surety Appearance Bond" and "Cash Deposited by Surety" are checked on Side One, disburse only to person named under "Accommodation Bondsman."		
(3) Bond With Insurance Company As Surety Same As Cash Except In Child Support. G.S. 15A-531(4) provides that an appearance bond executed 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 cash may satisfy a cash bond requirement.		
AOC-CR-201, Side Two, Rev. 3/09 © 2009 Administrative Office of the Courts		



NORTH CAROLINA
ADMINISTRATIVE OFFICE
of the COURTS

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Appearance Bond Form

STATE OF NORTH CAROLINA		File No.
YOUR _____ County		10CR 101
Name And Mailing Address Of Defendant		In The General Court Of Justice <input checked="" type="checkbox"/> District <input type="checkbox"/> Superior Court Division
TEW MANNY BILLS 101 MAIN ST RALEIGH, NC 27602		APPEARANCE BOND FOR PRETRIAL RELEASE
Social Security No. XXX-XX-XXXX	Telephone No. Of Defendant	
Total Bond Required \$ 1,000.00	Amount Of This Bond \$ 1,000.00	# G.S. 15A-531, 15A-534, 15A-544.2
Offenses And Additional File Numbers		
<input type="checkbox"/> See Attachment		
<input type="checkbox"/> Unsecured Appearance Bond - I, the undersigned defendant, acknowledge that my personal representatives and I are bound to pay the State of North Carolina the sum shown above, subject to the conditions of this Bond stated on the reverse side. <input checked="" type="checkbox"/> Cash Appearance Bond (See note on reverse side.) - I, the undersigned defendant, acknowledge that I am bound to pay the State of North Carolina the sum shown above, and hereby deposit the cash identified below as security with the understanding that the deposit will be returned upon the Court's determination that the conditions of release have been performed, subject to the conditions of this Bond stated on the reverse side, and that it will be available to satisfy my obligations. <input type="checkbox"/> Defendant's Property Appearance Bond - I, the undersigned defendant, acknowledge that I am bound to pay the State of North Carolina the sum shown above, subject to the conditions of this Bond stated on the reverse side, and as security for said Bond have executed a mortgage or deed of trust to real or personal property, payable to the State of North Carolina and with power of sale conditioned upon the breach of any condition of this Bond. <input type="checkbox"/> Surety Appearance Bond - We, the undersigned, jointly and severally acknowledge that we and our personal representatives are bound to pay the State of North Carolina the sum shown above, subject to the conditions of this Bond stated on the reverse side. <input type="checkbox"/> (Professional bondsman, Bail Agent and Runners) - The "Affidavit" on the reverse side of this Bond is complete and true. <input type="checkbox"/> Cash Deposited By Surety (See note on reverse side.) - We have deposited the cash identified below to secure our obligations as sureties on this bond with the understanding that the deposit will be returned to us upon the Court's determination that the conditions of pretrial release have been performed, and that it will NOT be available to satisfy defendant's obligations.		
Date Of Execution Of Bond	Signature Of Defendant	



NORTH CAROLINA
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of the COURTS

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New Manual Receipt Form

CSC/Magistrate Receipt Total Received _____ Receipt # **I -**

Date _____ County _____

For County _____ Cash Check MO

File # _____ For _____

Received of _____ Received by _____

<u>Criminal Cost</u>	Amount	<u>Magistrates</u>	Amount	<u>Estate/Special Proceeding</u>	Amount
IFC	_____	CRMC	_____	ESTC	_____
IFDA	_____	CTWM	_____	Other Estate Cost	21140
IFTA	_____	IFMC	_____	Trust	26310
IFTC	_____	IFWM	_____	SPSC	_____
CRDC	_____	MMVM	_____	Foreclosure	21445
CRTC	_____	SBM	_____	Surplus Funds	26600
CRDA	_____	Marriage	21330	Widows Allowance	21140
CRTA	_____	FOR ALL MAGISTRATE COSTS INDICATE:		Upset Bid	26700
CRDS	_____	OFFICER	_____	<u>Civil Cost</u>	_____
CRSC	_____	FACILITY	_____	CVMC	_____
MMV	_____	(If municipal facility)	_____	CDCC	_____
SB	_____	<u>Magistrates/Clerks</u>	_____	CVDC	_____
FOR ALL CRIMINAL COSTS INDICATE:		Cash Bond	26210	CVSC	_____
OFFICER	_____	Cash Bond-Other Cnty	292XX	CVBC	_____
FACILITY	_____	Purge Pymt	26410	Judgment	26115
(If municipal facility)	_____	Purge Pymt-Other Cnty	298XX	Rent Bond	26220
<u>Miscellaneous Receipts</u>	_____	Partial Pay	20100	Alimony	26420
AAF	_____	Restitution	26110	Civil Officer Fee	22515
BC	_____	Fines	22700	Child Support	26410
OSA	_____	Jail Fees	22600	<u>Other</u>	_____
Copies	_____	Other Officer Fees	_____	Other-	_____
Record Check	_____	FTA Fee	21211	Other-	_____
Civil Revocation	_____	FTC Fee	21213	Other-	_____
Bad Ck Restitution	_____	EXP Community Svc	24202	Other-	_____
	_____	Other-	_____	Other-	_____

ADC-A2 REV. 1/14



NORTH CAROLINA
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Handling and Accounting for Money March 2014 19

Cash Deposited By Defendant – OLD Receipt

ADC-A2 REV. 11/99

10/3/10 **CLERK OF SUPERIOR COURT** RECEIPT NO. **I-150252**

Received of TAW MANNY BILLS ^{Your} (COUNTY) _____ Cash Check M.O.

For 101 MAIN ST _____

File # 10 CR 101 Raleigh, NC 27602

General Court Fee:	Facility Fee-Co	\$ _____	vs.	Partial Pay	\$ _____
Superior Court	Facility Fee-Mun	\$ _____		Judgment	\$ _____
Criminal	Officer Fee-Co	\$ _____		Cash Bond	\$ <u>1,000.00</u>
Civil	Officer Fee-Mun	\$ _____		Trust	\$ _____
Spec Proc	Jail Fee-Co	\$ _____		Alim & Supp	\$ _____
Estates	Jail Fee-Mun	\$ _____			
District Court	LEOB & RF	\$ _____			
Criminal	Fine	\$ _____			
Civil	Other \$	Des _____			
Magistrate-S.F.					
Misc-Fees & Comm					

Total Received \$ 1,000.00

By [Signature]
CLERK OF SUPERIOR COURT/MAGISTRATE



NORTH CAROLINA
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Cash Deposited By Defendant – NEW Receipt

CSC/Magistrate Receipt Total Received 1,000.00 Receipt # **I -**

Date 3-10-14 County YOUR Cash Check MO

For County _____ File # 10CR-1001 For Ten Merry Bills 201 Main St Raleigh NC 27602

Received of Ten Merry Bills Received by C. Muehl

Criminal Cost	Amount	Magistrates	Amount	Estate/Special Proceeding	Amount
IFC	_____	CRMC	_____	ESTC	_____
IFDA	_____	CTWM	_____	Other Estate Cost	2140
IFTA	_____	IFMC	_____	Trust	26310
IFTC	_____	IFWM	_____	SPSC	_____
CRDC	_____	MMVM	_____	Foreclosure	21445
CRTC	_____	SBM	_____	Surplus Funds	26600
CRDA	_____	Marriage	21330	Widows Allowance	21140
CRTA	_____	FOR ALL MAGISTRATE COSTS INDICATE:		Upset Bid	26700
CRDS	_____	OFFICER	_____	Civil Cost	_____
CRSC	_____	FACILITY	_____	CVMC	_____
MMV	_____	(If municipal facility)	_____	CVDC	_____
SB	_____	Magistrates/Clerks	_____	CVSC	_____
FOR ALL CRIMINAL COSTS		Cash Bond	26210	CVBC	_____
INDICATE:		Cash Bond-Other Cnty	292XX	Judgment	26115
OFFICER		Purge Pymt	26410	Rent Bond	26220
FACILITY		Purge Pymt-Other Cnty	298XX	Alimony	26420
(If municipal facility)		Partial Pay	20100	Civil Officer Fee	22515
Miscellaneous Receipts		Restitution	26110	Child Support	26410
AAF	_____	Fines	22700	Other	_____
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



NORTH CAROLINA
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Appearance Bond Form

STATE OF NORTH CAROLINA File No. 10CR 101

YOUR County YOUR In The General Court Of Justice
 District Superior Court Division

Name And Mailing Address Of Defendant
HUGH BADMAN
101 MAIN ST
RALEIGH, NC 27602

APPEARANCE BOND FOR PRETRIAL RELEASE

Social Security No. XXX-XX-XXXX Telephone No. Of Defendant _____
Total Bond Required \$ 1,000.00 Amount Of This Bond \$ 1,000.00 # _____ G.S. 15A-531, 15A-534, 15A-544.2

Offenses And Additional File Numbers _____

See Attachment

Unsecured Appearance Bond - I, the undersigned defendant, acknowledge that my personal representatives and I are bound to pay the State of North Carolina the sum shown above, subject to the conditions of this Bond stated on the reverse side.

Cash Appearance Bond (See note on reverse side.) - I, the undersigned defendant, acknowledge that I am bound to pay the State of North Carolina the sum shown above, and hereby deposit the cash identified below as security with the understanding that the deposit will be returned upon the Court's determination that the conditions of release have been performed, subject to the conditions of this Bond stated on the reverse side, and that it will be available to satisfy my obligations.

Defendant's Property Appearance Bond - I, the undersigned defendant, acknowledge that I am bound to pay the State of North Carolina the sum shown above, subject to the conditions of this Bond stated on the reverse side, and as security for said Bond have executed a mortgage or deed of trust to real or personal property, payable to the State of North Carolina and with power of sale conditioned upon the breach of any condition of this Bond.

Surety Appearance Bond - We, the undersigned, jointly and severally acknowledge that we and our personal representatives are bound to pay the State of North Carolina the sum shown above, subject to the conditions of this Bond stated on the reverse side.

(Professional bondsman, Bail Agent and Runners) - The "Affidavit" on the reverse side of this Bond is complete and true.

Cash Deposited By Surety (See note on reverse side.) - We have deposited the cash identified below to secure our obligations as sureties on this bond with the understanding that the deposit will be returned to us upon the Court's determination that the conditions of pretrial release have been performed, and that it will NOT be available to satisfy defendant's obligations.

Date Of Execution Of Bond _____ Signature Of Defendant _____

ACCOMMODATION BONDSMAN

See Page Two for additional accommodation bondsman executing this bond.

Name And Address Of Accommodation Bondsman
RAISA BADMAN
201 MAIN ST
RALEIGH, NC 27602

Social Security No. _____ Telephone No. _____ Social Security No. _____ Telephone No. _____



NORTH CAROLINA
ADMINISTRATIVE OFFICE
of the COURTS

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Cash Deposited By Surety – OLD Receipt

ADC-A2 REV. 11/09

CLERK OF SUPERIOR COURT

Date: 10/13/10 RECEIPT NO. **I-150252**

Received of RAISA DADMAN ^{Your} (COUNTY) 201 MAIN ST Cash Check M.O.

For HUGH BADMAN Raleigh, NC 27602

File # 10 CR 101 vs. _____

General Court Fee:	Facility Fee-Co	\$ _____	Partial Pay	\$ _____
Superior Court	Facility Fee-Mun	\$ _____	Judgment	\$ _____
Criminal	Officer Fee-Co	\$ _____	Cash Bond	\$ <u>4,000.00</u>
Civil	Officer Fee-Mun	\$ _____	Trust	\$ _____
Spec Proc	Jail Fee-Co	\$ _____	Alim & Supp	\$ _____
Estates	Jail Fee-Mun	\$ _____		
District Court	LEOB & RF	\$ _____		
Criminal	Fine	\$ _____		
Civil	Other \$	Des _____		
Magistrate-S.F.				
Misc-Fees & Comm				

Total Received **\$1,000.00**

By [Signature]
CLERK OF SUPERIOR COURT/MAGISTRATE

PAYOR



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Cash Deposited By Surety – NEW Receipt

CSC/Magistrate Receipt Total Received 1,000.00 Receipt # **I -**

Date 3-10-14 County Yours Cash Check MO

For County _____ File # 10 CR 101 For Hugh Badman

Received of Raisa Dadman 300 South St. Raleigh, NC 27603 Received by [Signature]

Criminal Cost	Amount	Magistrates	Amount	Estate/Special Proceeding	Amount
IFC	_____	CRMC	_____	ESTC	_____
IFDA	_____	CTWM	_____	Other Estate Cost	21140
IFTA	_____	IFMC	_____	Trust	26310
IFTC	_____	IFWM	_____	SPSC	_____
CRDC	_____	MW/M	_____	Foreclosure	21445
CRTC	_____	SBM	_____	Surplus Funds	26600
CRDA	_____	Marriage	21330	Widows Allowance	21140
CRTA	_____	FOR ALL MAGISTRATE COSTS INDICATE:		Upset Bid	26700
CRDS	_____	OFFICER	_____	Civil Cost	_____
CRSC	_____	FACILITY	_____	CVMC	_____
MMV	_____	(If municipal facility)	_____	CDDC	_____
SB	_____	Magistrates/Clerks	_____	CVDC	_____
FOR ALL CRIMINAL COSTS	_____	Cash Bond	26210	CVSC	_____
INDICATE:	_____	Cash Bond-Other Cnty	292XX	CVBC	_____
OFFICER	_____	Purge Pymt	26410	Judgment	26115
FACILITY	_____	Purge Pymt-Other Cnty	296XX	Rent Bond	26220
(If municipal facility)	_____	Partial Pay	20100	Alimony	26420
Miscellaneous Receipts	_____	Restitution	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-	_____

ADC-A2 REV. 1/14



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Appearance Bond Form

STATE OF NORTH CAROLINA		File No. 10CR 101
ANOTHER County		In The General Court Of Justice <input checked="" type="checkbox"/> District <input type="checkbox"/> Superior Court Division
Name And Mailing Address Of Defendant HUGH BADMAN 101 MAIN ST RALEIGH, NC 27602		APPEARANCE BOND FOR PRETRIAL RELEASE
Social Security No. XXX-XX-XXXX	Telephone No. Of Defendant	
Total Bond Required \$ 1,000.00	Amount Of This Bond \$ 1,000.00	
Offenses And Additional File Numbers		G.S. 15A-531, 15A-534, 15A-544.2
<input type="checkbox"/> See Attachment		
<input type="checkbox"/> Unsecured Appearance Bond - I, the undersigned defendant, acknowledge that my personal representatives and I are bound to pay the State of North Carolina the sum shown above, subject to the conditions of this Bond stated on the reverse side. <input checked="" type="checkbox"/> Cash Appearance Bond (See note on reverse side.) - I, the undersigned defendant, acknowledge that I am bound to pay the State of North Carolina the sum shown above, and hereby deposit the cash identified below as security with the understanding that the deposit will be returned upon the Court's determination that the conditions of release have been performed, subject to the conditions of this Bond stated on the reverse side, and that it will be available to satisfy my obligations. <input type="checkbox"/> Defendant's Property Appearance Bond - I, the undersigned defendant, acknowledge that I am bound to pay the State of North Carolina the sum shown above, subject to the conditions of this Bond stated on the reverse side, and as security for said Bond have executed a mortgage or deed of trust to real or personal property, payable to the State of North Carolina and with power of sale conditioned upon the breach of any condition of this Bond. <input type="checkbox"/> Surety Appearance Bond - We, the undersigned, jointly and severally acknowledge that we and our personal representatives are bound to pay the State of North Carolina the sum shown above, subject to the conditions of this Bond stated on the reverse side. <input type="checkbox"/> (Professional bondsman, Bail Agent and Runners) - The "Affidavit" on the reverse side of this Bond is complete and true. <input type="checkbox"/> Cash Deposited By Surety (See note on reverse side.) - We have deposited the cash identified below to secure our obligations as sureties on this bond with the understanding that the deposit will be returned to us upon the Court's determination that the conditions of pretrial release have been performed, and that it will NOT be available to satisfy defendant's obligations.		
Date Of Execution Of Bond		Signature Of Defendant



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Bond for Another County – OLD Receipt

AOC-A2 REV. 11/09

CLERK OF SUPERIOR COURT

10/31/10 ANOTHER (COUNTY) RECEIPT NO. I-150251

Received of HUGH BADMAN 100 MAIN ST Cash Check M.O.
 For RALEIGH, NC 27602

File # 10 CR 301 vs. _____

General Court Fee:	Facility Fee-Co \$ _____	Partial Pay \$ _____
Superior Court	Facility Fee-Mun \$ _____	Judgment \$ _____
Criminal \$ _____	Officer Fee-Co \$ _____	Cash Bond \$ _____
Civil \$ _____	Officer Fee-Mun \$ _____	Trust \$ _____
Spec Proc \$ _____	Jail Fee-Co \$ _____	Alim & Supp \$ _____
Estates \$ _____	Jail Fee-Mun \$ _____	
District Court	LEOB & RF \$ _____	
Criminal \$ _____	Fine \$ _____	
Civil \$ _____	Other \$ <u>1,000.00</u> Des <u>BOND FOR</u>	Total Received \$ <u>1,000.00</u>
Magistrate-S.F. \$ _____	<u>ANOTHER COUNTY</u>	
Misc-Fees & Comm \$ _____		

By _____
CLERK OF SUPERIOR COURT/MAGISTRATE

PAYOR



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Bond for Another County – NEW Receipt

CSC/Magistrate Receipt Total Received 1,000 Receipt # I -
 Date 3-10-14 County Anthrac
 For County Durham Cash Check MO
 File # 10CR 000301 For High Badman 100 Majist Raleigh NC 27602
 Received of High Badman Received by C. Madala

<u>Criminal Cost</u>	<u>Amount</u>	<u>Magistrates</u>	<u>Amount</u>	<u>Estate/Special Proceeding</u>	<u>Amount</u>
IFC	_____	CRMC	_____	ESTC	_____
IFDA	_____	CTWM	_____	Other Estate Cost	21140
IFTA	_____	IFMC	_____	Trust	26310
IFTC	_____	IFWM	_____	SPSC	_____
CRDC	_____	MMVM	_____	Foreclosure	21445
CRTC	_____	SSM	_____	Surplus Funds	26800
CRDA	_____	Marriage	21330	Widows Allowance	21140
CRTA	_____	FOR ALL MAGISTRATE COSTS INDICATE:		Upset Bid	26700
CRDS	_____	OFFICER		<u>Civil Cost</u>	_____
CRSC	_____	FACILITY		CVMC	_____
MMV	_____	(If municipal facility)		CDDC	_____
SB	_____	<u>Magistrates/Clerks</u>		CVDC	_____
FOR ALL CRIMINAL COSTS		Cash Bond	26210	CVSC	_____
INDICATE:		Cash Bond-Other Cnty	262XX	CVBC	_____
OFFICER		Purge Pymt	26410	Judgment	26115
FACILITY		Purge Pymt-Other Cnty	298XX	Rent Bond	26220
(If municipal facility)		Partial Pay	20100	Alimony	26420
<u>Miscellaneous Receipts</u>		Restitution	26110	Civil Officer Fee	22515
AAF	_____	Fines	22700	Child Support	26410
BC	_____	Jail Fees	22600	<u>Other</u>	_____
OSA	_____	Other Officer Fees	_____	Other-	_____
Copies	_____	FTA Fee	21211	Other-	_____
Record Check	_____	FTC Fee	21213	Other-	_____
Civil Revocation	_____	EXP Community Svc	24202	Other-	_____
Bad Cr Restitution	_____	Other-	_____	Other-	_____

AGC-A3 REV. 1/14

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



Handling and Accounting for Money March 2014 29

Court Cost – County – OLD Receipt

ADC-A2 REV. 11/99

CLERK OF SUPERIOR COURT

10/13/10 RECEIVED BY YOUR (COUNTY) RECEIPT NO. **I-150251**

Received of HEVKE FOOTK Cash Check M.O.

For 123 MAIN ST RALEIGH, NC 27602 70-55

File # C 1234567-0 vs. _____

General Court Fee:	Facility Fee-Co	\$ <u>12.00</u>	Partial Pay	\$ _____
Superior Court	Facility Fee-Mun	\$ _____	Judgment	\$ _____
Criminal	Officer Fee-Co	\$ <u>5.00</u>	Cash Bond	\$ _____
Civil	Officer Fee-Mun	\$ _____	Trust	\$ _____
Spec Proc	Jail Fee-Co	\$ _____	Alim & Supp	\$ _____
Estates	Jail Fee-Mun	\$ _____		
District Court	LEOB & RF.	\$ <u>7.50</u>		
Criminal	Fine	\$ <u>30.00</u>	Total Received	\$ 171.00
Civil	Other \$ <u>5.00</u> IDA Des <u>4.00</u> Jud Phone Fee			
Magistrate-S.F.	\$ <u>2.00</u> 120 TRNK \$ <u>10.00</u> GS. 70			
Misc-Fees & Comm				

PAYOR _____ By [Signature] CLERK OF SUPERIOR COURT/MAGISTRATE



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Court Cost – County – NEW Receipt

CSC/Magistrate Receipt Total Received 207.⁰⁰ Receipt # **I -**

Date 3-10-14 County YOUR Cash Check MO

For County _____

File # C1234567-0 For HEVEL FORTA 123 MAIN ST. RALEIGH, NC 27602

Received of HEVEL FORTA 70-55 Received by CYRILLUS

Criminal Cost	Amount	Magistrates	Amount	Estate/Special Proceeding	Amount
IFC	_____	CRMC	_____	ESTC	_____
IFDA	_____	CTWM	_____	Other Estate Cost	21140
IFTA	_____	IFMC	<u>175.00</u>	Trust	26310
IFTC	_____	IFWM	_____	SPSC	_____
CRDC	_____	MMVM	_____	Foreclosure	21445
CRTC	_____	SBM	_____	Surplus Funds	26600
CRDA	_____	Marriage	21330	Widows Allowance	21140
CRTA	_____	FOR ALL MAGISTRATE COSTS INDICATE:		Upset Bid	26700
CRDS	_____	OFFICER	<u>STP</u>	Civil Cost	_____
CRSC	_____	FACILITY	_____	CVMC	_____
MMV	_____	(If municipal facility)	_____	CDDC	_____
SB	_____	Magistrates/Clerks	_____	CVDC	_____
FOR ALL CRIMINAL COSTS		Cash Bond	26210	CVSC	_____
INDICATE:		Cash Bond-Other Cnty	292XX	CVBC	_____
OFFICER	_____	Purge Pymt	26410	Judgment	26115
FACILITY	_____	Purge Pymt-Other Cnty	298XX	Rent Bond	26220
(If municipal facility)	_____	Partial Pay	20100	Alimony	26420
Miscellaneous Receipts	_____	Restitution	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-	_____

AGC-A2 REV. 1/14



Handling and Accounting for Money March 2014 31

Court Cost – Municipality – OLD Receipt

AGC-A2 REV. 1/08

CLERK OF SUPERIOR COURT RECEIPT NO. **I-150252**

Date 10/3/10 County YOUR

Received of HEVEL FORTA Cash Check M.O.

For 123 MAIN ST RALEIGH, NC 27602

File # C12345 vs _____

General Court Fee:	Facility Fee-Co	\$ _____	Partial Pay	\$ _____
Superior Court	Facility Fee-Mun	\$ <u>12.00</u>	Judgment	\$ _____
Criminal	Officer Fee-Co	\$ _____	Cash Bond	\$ _____
Civil	Officer Fee-Mun	\$ <u>5.00</u>	Trust	\$ _____
Spec Proc	Jail Fee-Co	\$ _____	Alim & Supp	\$ _____
Estates	Jail Fee-Mun	\$ _____		
District Court	LEOB & RF	\$ <u>7.50</u>		
Criminal	Fine	\$ <u>30.00</u>		
Civil	Other	\$ <u>3.00</u>		
Magistrate-S.F.		\$ _____		
Misc-Fees & Comm		\$ _____		

Total Received **\$171.00**

By _____



Handling and Accounting for Money March 2014 32

Court Cost – Municipality – NEW Receipt

CSC/Magistrate Receipt Total Received 208.⁰⁰ Receipt # I -
 Date 3-10-14 County YORK
 For County _____ Cash Check MO
 File # 12345 For Hevee Frate 125 Main St Raleigh, NC 27602
 Received of Hevee Frate Received by C. M. M. M.

<u>Criminal Cost</u>	Amount	<u>Magistrates</u>	Amount	<u>Estate/Special Proceeding</u>	Amount	
IFC		CRMC		ESTC		
IFDA		CTWM		Other Estate Cost	21140	
IFTA		IFMC	<u>178.⁰⁰</u>	Trust	26310	
IFTC		IFWM		SPSC		
CRDC		MMVM		Foreclosure	21445	
CRTC		SBM		Surplus Funds	26800	
CRDA		Marriage	21330	Widows Allowance	21140	
CRTA		FOR ALL MAGISTRATE COSTS INDICATE:			Upset Bid	26700
CRDS		OFFICER	<u>Cady</u>	<u>Civil Cost</u>		
CRSC		FACILITY		CVMC		
MMV		(If municipal facility)		CDCC		
SB		<u>Magistrates/Clerks</u>		CVDC		
FOR ALL CRIMINAL COSTS		Cash Bond	28210	CVSC		
INDICATE:		Cash Bond-Other Cnty	292XX	CVBC		
OFFICER		Purge Pymt	26410	Judgment	26115	
FACILITY		Purge Pymt-Other Cnty	298XX	Rent Bond	26220	
(If municipal facility)		Partial Pay	20100	Alimony	26420	
<u>Miscellaneous Receipts</u>		Restitution	26110	Civil Officer Fee	22515	
AAF		Fines	22700	Child Support	26410	
BC		Jail Fees	22600	<u>Other</u>		
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-		

ADCC-AD REV. 1/14



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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



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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

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.



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

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 **less** 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 more than \$10,000 are **not** 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.

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

Form 8300 Report of Cash Payments Over \$10,000 Received in a Trade or Business

Part I – Identity of Individual From Whom the Cash Was Received

1. Last name
2. First name
3. Address (number, street, and apt. or suite no.)
4. City
5. State
6. ZIP code
7. Country of nat. U.S.
8. Date of birth (mm/dd/yyyy)
9. Social Security number
10. Employer identification number

Part II – Person on Whose Behalf This Transaction Was Conducted

11. Individual's last name or Organization's name
12. Address (number, street, and apt. or suite no.)
13. City
14. State
15. ZIP code
16. Country of nat. U.S.
17. Date of birth (mm/dd/yyyy)
18. Social Security number
19. Employer identification number

Part III – Description of Transaction and Method of Payment

20. Amount of cash received (in U.S. dollars equivalent) (over \$10,000 base reporting)
21. Total cash received
22. Date cash received (mm/dd/yyyy)
23. If cash was received in more than one payment, check here
24. Total price if different from 20
25. Nature of transaction
26. Specific description of property or service shown in 25 (Use serial or registration number, address, dealer number, etc.)

Part IV – Business That Received Cash

27. Address (number, street, and apt. or suite no.)
28. City
29. State
30. ZIP code
31. Nature of your business
32. Employer identification number
33. Sales tax number

34. Under penalties of perjury, I declare that to the best of my knowledge the information I have furnished above is true, correct, and complete.

Signature: _____ Date: _____
Authorized officer: _____ Title: _____
35. Type or print name of contact person
36. Contact telephone number

8300 Form 8300 (Rev. 3/2009) OIA No. 831105 FIDDLA Form 8300 (Rev. 3/2009)

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

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
3. Record the number of the identification, e.g. drivers license number

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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NORTH CAROLINA
ADMINISTRATIVE OFFICE
of the COURTS

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