



BASIC SCHOOL FOR MAGISTRATES

ACCOUNTING AND HANDLING FUNDS
SUMMER 2021

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OBJECTIVES

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



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MONEY HANDLING POLICY

Magistrates *are personally responsible* for the funds they receipt until both

1. The funds are transferred to the Clerk of Superior Court (CSC) office
- AND**
2. The receipt(s) from the CSC office are in-hand to document the transfer(s)



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MONEY HANDLING POLICY

- o Magistrate shortages are not repaid by AOC
- o The CSC cashier cannot accept any amount other than what is showing on the receipt.
- o 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:

- o Always count money at least twice
- o Don't let customer impatience distract you
- o Use a counterfeit detection pen, available through the AOC warehouse, to test all bills of \$10 or more
- o 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:

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



MANUAL RECEIPT BOOK

- o Each receipt consists of an original and three copies.
- o 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

- o Write "Void" on all copies of unused receipts.
- o Immediately notify CSC office of any 'lost' receipts.
- o Only write receipts from a receipt book issued to you.
- o Do not share receipt books.
- o 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



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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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 [Magistrates Chapter](#) of the Financial Policies and Procedures Manual.
- 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.
- If Magistrate cannot submit funds in person, funds should be counted in the presence of two people prior to securing in a locking bank bag (Cashiers are required to have two people present when opening a Magistrate's bank bag if the Magistrate is not present).



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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).



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



Notes on Cash Bonds – Current Form

STATE OF NORTH CAROLINA
APPEARANCE BOND FOR PRETRIAL RELEASE

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NOTES ON CASH BONDS – OLD FORM
UNDERSTANDING THE AOC-CR-201 (CONTRACT)

If checked, **only the defendant** is eligible to receive the bond

For the surety to be eligible to receive the bond these two boxes must be checked, **AND**

the surety must sign

The AOC-CR-201 is a required, legally binding contract which dictates who is entitled to receive the bond funds if the bond isn't forfeited.

APPEARANCE BOND FOR PRETRIAL RELEASE

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Notes on Cash Bonds – Old Form

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.

Defendant Released System of Custody 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. Jailor 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 OSB at top of Side One. Check "Cash Appearance Bond". Have defendant sign. Do not have any other person's name appear on this form. Enter your name, sign and enter number under "Complete If Cash Deposited". Have receipt out to DEFENDANT, send to 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 OSB at top of Side One. Check "Surety Appearance Bond". Also check "Cash Deposited by Surety". Have defendant sign. Enter name, address and OSB of person depositing cash under "Recommendation Bondsmen". Have that person sign under "Signature of Surety". Complete recommendation for that person. Enter your name, sign and enter number under "Complete If Cash Deposited". Make receipt out to person depositing the cash.

(2) To Bookkeeper: When cash deposited, disburse cash as follows: (1) If "Cash Appearance Bond" checked on Side One, disburse to defendant or apply to defendant's obligation 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 "Recommendation Bondsmen".

(3) Bond With Insurance Company: As Surety Surety As Cash Receipts Child Support. G.S. 15A-1017 provides that an appearance bond executed by a surety 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, Date: Feb. 1999
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Appearance Bond – Surety's Funds – Old Version

STATE OF NORTH CAROLINA
 Name and Sinking Address of Debtor
 HUGH BADAMEN
 181 MAIN ST
 RALEIGH NC 27602
 Telephone No. of Debtor
 919-850-3000
 Amount of This Bond
 \$ 1,000.00
 U.S. 15A-511, 15A-534, 15A-544.2

APPEARANCE BOND FOR PRETRIAL RELEASE

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 By Defendant (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 specified 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 I 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.

Bailee Appearance Bond - I, 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. Any undersigned professional bondsmen, bail company or other person, jointly and severally, 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 Deposited By Surety (See note on reverse side) - I, 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. Any undersigned professional bondsmen, bail company or other person, jointly and severally, 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.

ACCOMMODATION BONDSMAN
 Name and Address of Accommodation Bondsman
 HUGH BADAMEN
 181 MAIN ST
 RALEIGH NC 27602
 Telephone No. 919-850-3000
 Bond Security No. [blank]
 Position No. [blank]



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Horizontal lines for signature and notes.

Cash Deposited By Surety – OLD Receipt

10/3/10
 RECEIPT NO. I-150252
 Received of RAISA Badamen \$1,000.00 Cash X Check M.O.
 For HUGH BADAMEN RALEIGH, NC 27602
 File # 10 CR 101

General Court Fee:	Facility Fee-Co	\$	vs.	Partial Pay	\$
Superior Court	Facility Fee-Mun	\$		Judgment	\$
Criminal	Officer Fee-Co	\$		Cash Bond	\$ 1,000.00
Civil	Officer Fee-Mun	\$		Tax	\$
Spec Proc	Jail Fee-Co	\$		Alm & Supp	\$
Estates	Jail Fee-Mun	\$			
District Court	LEOD & RF	\$		Total	\$ 1,000.00
Criminal	Fine	\$		Received	\$ 1,000.00
Civil	Other	\$			
Magistrate-S.F.		\$			
Misc Fees & Costs		\$			

By: [Signature]
 PWC/CB



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Horizontal lines for signature and notes.

Appearance Bond – Other County - Defendant's Funds – Current Version

STATE OF NORTH CAROLINA
 Name and Sinking Address of Debtor
 HUGH BADAMEN
 181 MAIN ST
 RALEIGH NC
 Telephone No. of Debtor
 919-850-3000
 Amount of This Bond
 \$ 1,000.00
 U.S. 15A-511, 15A-534, 15A-544.2

APPEARANCE BOND FOR PRETRIAL RELEASE

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 By Defendant (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 specified 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 I 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.

Bailee Appearance Bond - I, 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. Any undersigned professional bondsmen, bail company or other person, jointly and severally, 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 Deposited By Surety (See note on reverse side) - I, 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. Any undersigned professional bondsmen, bail company or other person, jointly and severally, 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.



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Horizontal lines for signature and notes.

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.”



PURGE PAYMENT PROCESS

- A show cause is issued for a defendant/plaintiff who has failed to comply with a monetary obligation in a court order (e.g., payment of child support arrearages).
- At the hearing, a judge enters an adjudication of civil contempt and a commitment order, which specifies action the contemnor can take to “purge” the contempt and be released from the commitment. E.g., for child support contempt, this is the Commitment Order of Civil Contempt of Child Support (AOC-CV-603) which establishes an amount needed to purge.



CIVIL CONTEMPT ORDER

STATE OF NORTH CAROLINA		Case No. <input type="text" value="2021-000111"/>
County <input type="text"/>		In the General Court of Justice District Court Division
Case No. <input type="text"/>	Case Title <input type="text"/>	COMMITMENT ORDER FOR CIVIL CONTEMPT CHILD SUPPORT
Case No. <input type="text"/>	Case Title <input type="text"/>	
Case No. <input type="text"/>	Case Title <input type="text"/>	
Case No. <input type="text"/>	Case Title <input type="text"/>	
<small>The matter was heard before the undersigned Judge on an Order to Show Cause why the <input type="checkbox"/> defendant <input type="checkbox"/> plaintiff should not be held in civil contempt for failure to comply with a child support order previously entered by the Court. The Court finds that the <input checked="" type="checkbox"/> defendant <input type="checkbox"/> plaintiff has willfully failed and refused to comply with the order entered on <input type="text"/> date, and that the party has sufficient means and ability to comply at their reasonable discretion to comply. The party is, therefore, held to be in civil contempt of this Court. (For additional findings, if applicable.)</small>		
<small>It is ORDERED that the <input type="checkbox"/> defendant <input type="checkbox"/> plaintiff shall immediately be taken into custody by the sheriff of this county. The party shall remain in custody until he/she purges himself/herself of contempt by paying into the office of the Clerk of Superior Court of this county the sum indicated below, or by complying with other release conditions listed below. When these release conditions have been met, the party shall be released.</small>		



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

10/3/10
 RECEIVED OF HEWE FURGE
 CLERK OF SUPERIOR COURT
 RECEIPT NO. I-150251
 RECEIVED BY
 COUNTY OF WAKE, NC 27602
 FILE # C 1734567-D
 General Court Fee: Facility Fee-Co \$ 12.00
 Superior Court: Facility Fee-Mun \$ 57.00
 Criminal: Officer Fee-Co \$ 57.00
 Civil: Officer Fee-Mun \$
 Spec Proc: Jail Fee-Co \$
 Estates: Jail Fee-Mun \$
 District Court: LEOB & RF \$ 7.50
 Criminal: Fine \$ 50.00
 Civil: Other \$ 100.00
 Magistrate-S.F. \$
 Misc-Fees & Comm \$
 Total Received \$ 171.00

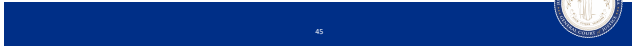


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Court Cost – County – NEW Receipt

CSC/Magistrate Receipt Total Received 201.00 Receipt # I -
 Date 10/3/10 County Wake
 RECEIVED BY
 COUNTY OF WAKE, NC 27602
 FILE # C 1734567-D

Collected Cost	Amount	Magistrate	Amount	Receipt #	Amount
PTA		OTPH		Other Estate Cost	2146
PTC		PTC		Inst.	2000
PTD		PTD		SPIC	2146
PTG		PTG		Procureure	2146
PTI		PTI		Surplus Funds	2000
PTJ		PTJ		Witness Allowance	2146
PTK		PTK		Other Cost	2070
PTL		PTL			
PTM		PTM			
PTN		PTN			
PTO		PTO			
PTP		PTP			
PTQ		PTQ			
PTR		PTR			
PTS		PTS			
PTT		PTT			
PTU		PTU			
PTV		PTV			
PTW		PTW			
PTX		PTX			
PTY		PTY			
PTZ		PTZ			
PTAA		PTAA			
PTAB		PTAB			
PTAC		PTAC			
PTAD		PTAD			
PTAE		PTAE			
PTAF		PTAF			
PTAG		PTAG			
PTAH		PTAH			
PTAI		PTAI			
PTAJ		PTAJ			
PTAK		PTAK			
PTAL		PTAL			
PTAM		PTAM			
PTAN		PTAN			
PTAO		PTAO			
PTAP		PTAP			
PTAQ		PTAQ			
PTAR		PTAR			
PTAS		PTAS			
PTAT		PTAT			
PTAU		PTAU			
PTAV		PTAV			
PTAW		PTAW			
PTAX		PTAX			
PTAY		PTAY			
PTAZ		PTAZ			
PTBA		PTBA			
PTBB		PTBB			
PTBC		PTBC			
PTBD		PTBD			
PTBE		PTBE			
PTBF		PTBF			
PTBG		PTBG			
PTBH		PTBH			
PTBI		PTBI			
PTBJ		PTBJ			
PTBK		PTBK			
PTBL		PTBL			
PTBM		PTBM			
PTBN		PTBN			
PTBO		PTBO			
PTBP		PTBP			
PTBQ		PTBQ			
PTBR		PTBR			
PTBS		PTBS			
PTBT		PTBT			
PTBU		PTBU			
PTBV		PTBV			
PTBW		PTBW			
PTBX		PTBX			
PTBY		PTBY			
PTBZ		PTBZ			
PTCA		PTCA			
PTCB		PTCB			
PTCC		PTCC			
PTCD		PTCD			
PTCE		PTCE			
PTCF		PTCF			
PTCG		PTCG			
PTCH		PTCH			
PTCI		PTCI			
PTCJ		PTCJ			
PTCK		PTCK			
PTCL		PTCL			
PTCM		PTCM			
PTCN		PTCN			
PTCO		PTCO			
PTCP		PTCP			
PTCQ		PTCQ			
PTCR		PTCR			
PTCS		PTCS			
PTCT		PTCT			
PTCU		PTCU			
PTCV		PTCV			
PTCW		PTCW			
PTCX		PTCX			
PTCY		PTCY			
PTCZ		PTCZ			
PTDA		PTDA			
PTDB		PTDB			
PTDC		PTDC			
PTDD		PTDD			
PTDE		PTDE			
PTDF		PTDF			
PTDG		PTDG			
PTDH		PTDH			
PTDI		PTDI			
PTDJ		PTDJ			
PTDK		PTDK			
PTDL		PTDL			
PTDM		PTDM			
PTDN		PTDN			
PTDO		PTDO			
PTDP		PTDP			
PTDQ		PTDQ			
PTDR		PTDR			
PTDS		PTDS			
PTDT		PTDT			
PTDU		PTDU			
PTDV		PTDV			
PTDW		PTDW			
PTDX		PTDX			
PTDY		PTDY			
PTDZ		PTDZ			
PTEA		PTEA			
PTEB		PTEB			
PTEC		PTEC			
PTED		PTED			
PTEF		PTEF			
PTEG		PTEG			
PTEH		PTEH			
PTEI		PTEI			
PTEJ		PTEJ			
PTEK		PTEK			
PTEL		PTEL			
PTEM		PTEM			
PTEN		PTEN			
PTEO		PTEO			
PTEP		PTEP			
PTEQ		PTEQ			
PTER		PTER			
PTES		PTES			
PTET		PTET			
PTEU		PTEU			
PTEV		PTEV			
PTEW		PTEW			
PTEX		PTEX			
PTYA		PTYA			
PTYB		PTYB			
PTYC		PTYC			
PTYD		PTYD			
PTYE		PTYE			
PTYF		PTYF			
PTYG		PTYG			
PTYH		PTYH			
PTYI		PTYI			
PTYJ		PTYJ			
PTYK		PTYK			
PTYL		PTYL			
PTYM		PTYM			
PTYN		PTYN			
PTYO		PTYO			
PTYO		PTYO			
PTYQ		PTYQ			
PTYR		PTYR			
PTYS		PTYS			
PTYT		PTYT			
PTYU		PTYU			
PTYV		PTYV			
PTYW		PTYW			
PTYX		PTYX			
PTYZ		PTYZ			
PTZA		PTZA			
PTZB		PTZB			
PTZC		PTZC			
PTZD		PTZD			
PTZE		PTZE			
PTZF		PTZF			
PTZG		PTZG			
PTZH		PTZH			
PTZI		PTZI			
PTZJ		PTZJ			
PTZK		PTZK			
PTZL		PTZL			
PTZM		PTZM			
PTZN		PTZN			
PTZO		PTZO			
PTZP		PTZP			
PTZQ		PTZQ			
PTZR		PTZR			
PTZS		PTZS			
PTZT		PTZT			
PTZU		PTZU			
PTZV		PTZV			
PTZW		PTZW			
PTZX		PTZX			
PTZY		PTZY			
PTZZ		PTZZ			



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RELATED CODES FOR MAGISTRATE COURT AND FEES

MAGISTRATE CRIMINAL RELATED CODES					
Magistrate Court Infraction		District Court Misdemeanor Chp 20			
21310	146.00	MAG Criminal Fee Mag	21310	146.00	MAG Criminal Fee Mag
21314	0.95	MAG LAA	21314	0.95	MAG LAA
21700	7.50	LEOD	21700	7.50	LEOD
21705	2.00	LEOD Training Cert Fee	21705	2.00	LEOD Training and Cert. Fee
22310	12.00	Facility Fee Mag	21600	10.00	Chapter 20 MV Offense
24681	4.00	Aut Phone Syst Fee	22310	12.00	Facility Fee Mag
OFFCR	8.00	Officer	24322	2.00	DMV Fee
TOTAL	178.00		24681	4.00	Aut Phone Syst Fee
			OFFCR	8.00	Officer
			TOTAL	190.00	
Magistrate Court Infraction Chp 20		Seat Belt - Magistrate Court			
21310	146.00	MAG Criminal Fee Mag	21310	146.00	MAG Criminal Fee
21314	0.95	MAG LAA	21314	0.95	MAG LAA
21700	7.50	LEOD	21705	2.00	LEOD Training and Cert. Fee
21705	2.00	LEOD Training Cert Fee	22700	25.50	Fines
21600	10.00	Chapter 20 MV Offense	24681	4.00	Aut Phone Syst Fee
22310	12.00	Facility Fee Mag			
24681	4.00	Aut Phone Syst Fee			
OFFCR	8.00	Officer			
TOTAL	188.00				
Magistrate Court Misdemeanor		Motorcycle Moped - Magistrate Ct			
21310	146.00	MAG Criminal Fee Mag	21310	146.00	MAG Criminal Fee
21314	0.95	MAG LAA	21314	0.95	MAG LAA
21700	7.50	LEOD	21705	2.00	LEOD Training and Cert. Fee
21705	2.00	LEOD Training and Cert. Fee	22700	25.50	Fines
22310	12.00	Facility Fee Mag	24681	4.00	Aut Phone Syst Fee
24322	2.00	DMV Fee			
24681	4.00	Aut Phone Syst Fee			
OFFCR	8.00	Officer			
TOTAL	180.00				



Blank lines for notes or additional information.

FMS CODES FOR MAGISTRATE FEES

Code	Description	Amount
22553	30.00 Officer Fees	
<i>(Should be a city code (21XXXX) if CPD performs service)</i>		
21330	Performing marriage ceremony	50.00
21330	Hearing petition for Year's allowance	20.00 (Magistrate's only)
21330	Taking a deposition	10.00 (Magistrate's only)
21330	Proof of execution or acknowledgment of any instrument	2.00
21330	Performing an other statutory function not incident to civil or criminal	2.00



Blank lines for notes or additional information.

Court Cost - Municipality - OLD Receipt

RECEIVED FOR
 10/3/10
 Received of HEYER FORT vs
 For 123 MAIN ST RALEIGH, NC 27602

CLERK OF SUPERIOR COURT
 RECEIPT NO. I-150252
 Cash Check M.O.

General Court Fee	Facility Fee-Ct	\$	Partial Pay	\$
Superior Court	Facility Fee-Mun	\$ 12.15	Judgment	\$
Criminal	Officer Fee-Ct	\$	Cost Bond	\$
Civil	Officer Fee-Mun	\$ 5.00	Trust	\$
Spec Proc	Jail Fee-Ct	\$	Allen & Supp	\$
Estates	Jail Fee-Mun	\$		
District Court	LEOB & RP	\$ 7.50		
Criminal	Fine	\$ 200.00	Total	\$ 171.65
Civil	Other \$ 300.00, Dep \$ 100.00, Probation Fee		Incurred	\$ 171.65
Magistrate's Ct	2nd LA TRAIL	\$ 100.00		
Misc-Fees & Comm				

PAID BY



Blank lines for notes or additional information.

WHAT PAYMENTS MUST BE REPORTED?

You must complete Form 8300 to report cash payments if:

- o 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
- o Received in a single transaction or in related transactions from the same individual.



WHO COMPLETES FORM 8300?

The person receiving the money should complete the Form 8300.

- o 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.

- o 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?

- o 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 purchased at a financial institution with currency.
- o The bank or financial institution where these items were purchased is responsible for reporting the purchase to the IRS.



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FORM 8300



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WHAT INFORMATION IS REQUIRED FOR FORM 8300?

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



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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

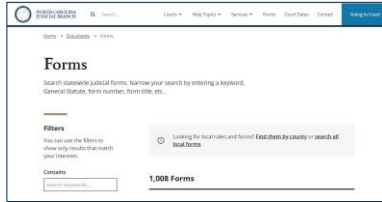


RESOURCES



JUDICIAL BRANCH FORMS SEARCH PAGE

- See the [Forms Search Page](#) on nccourts.gov to obtain current versions of all forms



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FINANCIAL PROCEDURES MANUAL

- See the FPM [Magistrates Chapter](#) on juno for reference, forms, policies, and more



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