



**THIRTY-NINTH JUDICIAL CIRCUIT
CITY OF KIMBERLING CITY, MISSOURI
MUNICIPAL DIVISION**

**From The Office Of State Auditor
Claire McCaskill**

**Report No. 2004-98
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AUDIT REPORT



Office Of
Missouri State Auditor
Claire McCaskill

December 2004

During our audit of the Thirty-Ninth Judicial Circuit, City of Kimberling City, Missouri, Municipal Division, we identified the following problems.

Receipts of cash totaling at least \$32,771 were collected by the city of Kimberly City and the Municipal Division from May 2003 to October 2004 but were not deposited. Checks received for payment of sewer bills, sewer deposits, and other city fees were substituted into deposits of the municipal division and other city bank accounts, and recorded cash receipts were not deposited, and apparently misappropriated. Additionally, some cash received for the payment of sewer bills, sewer deposits, and other city fees was not deposited into the city's bank accounts, and apparently misappropriated.

In most instances credit adjustments rather than payments were posted to the city's sewer accounts receivable records to conceal the shortage. Between May 2003 and October 2004, monthly credit adjustments increased five times more than those recorded in previous months, and totaled approximately \$40,913. Considering some of the city's receipt records could not be located and the large amount of credit adjustments posted to city sewer accounts, it appears likely that more monies may have been misappropriated.

Upon discovering several discrepancies in the deposit records of the municipal division, we contacted city officials and interviewed various city employees. The city allowed us access to review city records. Subsequently, on October 20, 2004, the city placed the city's accounting clerk on administrative leave with pay and then terminated the employee on November 1, 2004.

Controls over the recording of various city revenues are poor and have allowed misappropriations to go undetected. There is no oversight or adequate segregation of duties related to the city's accounting system. Adjustments made to customer sewer accounts are not always properly authorized or adequately documented, the method of payment is not reconciled to the composition of deposits, and receipts are not always deposited on a timely basis or in the order received. Our report includes specific recommendations to improve these controls. The city has already taken action to address several of the recommendations.

Also, in the report are recommendations related to court procedures including duties of receiving, recording, transmitting, and disbursing monies collected by the municipal division are not adequately segregated and monthly bank reconciliation procedures are inadequate. Furthermore, receipt slips are not obtained for court monies transmitted to the city's accounting clerk and other improvements are needed with court procedures.

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YELLOW SHEET

THIRTY-NINTH JUDICIAL CIRCUIT
CITY OF KIMBERLING CITY, MISSOURI
MUNICIPAL DIVISION

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STATE AUDITOR'S REPORT



CLAIRE C. McCASKILL
Missouri State Auditor

J. Edward Sweeney, Presiding Judge
Thirty-Ninth Judicial Circuit
and
Mark Rundel, Municipal Judge
and
Gary Conway, Mayor
and
Members of the Board of Alderman
Kimberling City, Missouri

We have audited certain operations of the city of Kimberling City Municipal Division of the Thirty-Ninth Judicial Circuit. The scope of this audit included, but was not necessarily limited to, the two years ended December 31, 2003. The objectives of this audit were to:

1. Review internal controls over significant financial functions.
2. Review compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations.
4. Investigate irregularities noted regarding cash receipts and deposits.
5. Determine to what extent funds may have been misappropriated.

Our methodology to accomplish these objectives included reviewing written policies, financial records, and other pertinent documents; interviewing various personnel of the municipal division, as well as certain external parties; and testing selected transactions.

In addition, we obtained an understanding of internal controls significant to the audit objectives and considered whether specific controls have been properly designed and placed in operation. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We also obtained an understanding of legal provisions significant to the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting significant instances of noncompliance with the provisions. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the municipal division's management and was not subjected to the procedures applied in the audit of the division.

The accompanying Management Advisory Report presents our findings arising from our audit of the city of Kimberling City Municipal Division of the Thirty-Ninth Judicial Circuit.



Claire McCaskill
State Auditor

November 18, 2004 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Kenneth W. Kuster, CPA
Audit Manager:	Donna Christian, CPA, CGFM
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EXECUTIVE SUMMARY

THIRTY-NINTH JUDICIAL CIRCUIT
CITY OF KIMBERLING CITY, MISSOURI
MUNICIPAL DIVISION
EXECUTIVE SUMMARY

Our audit identified receipts of cash totaling at least \$32,771 were collected by the city of Kimberling City and the Municipal Division from May 2003 to October 2004, but were not deposited in a city or municipal division bank account. Checks received for payment of sewer bills, sewer deposits, and other city fees were substituted into deposits of the municipal division and other city bank accounts, and recorded cash receipts were not deposited and apparently misappropriated. Additionally, some cash received for the payment of sewer bills, sewer deposits, and other city fees was not deposited into the city's bank accounts and apparently misappropriated.

Lack of internal control and little or no independent review allowed these misappropriations to occur and not be detected. Controls over numerous types of city revenues are weak as noted in the accompanying Management Advisory Report. Information regarding these missing monies has been turned over to the Stone County Prosecuting Attorney and the Missouri State Highway Patrol.

The city's accounting clerk, who was hired April 16, 2003, and left employment November 1, 2004, was responsible for recording city receipts, depositing city and court monies, processing city expenditures and payroll, compiling monthly financial statements, and preparing bank reconciliations.

The city has a blanket bond covering city employees. The bond coverage carries a \$1,000 deductible.

MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

THIRTY-NINTH JUDICIAL CIRCUIT
CITY OF KIMBERLING CITY, MISSOURI
MUNICIPAL DIVISION
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

1.	Misappropriated Funds
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Receipts of cash totaling at least \$32,771 were collected by the city of Kimberling City and the Municipal Division from May 2003 to October 2004 but were not deposited.

Checks received for payment of sewer bills, sewer deposits, and other city fees were substituted into deposits of the municipal division and other city bank accounts, and recorded cash receipts were not deposited, and apparently misappropriated. Additionally, some cash received for the payment of sewer bills, sewer deposits, and other city fees was not deposited into the city's bank accounts, and apparently misappropriated.

The following table shows by fund and period the amount of cash receipts that was not accounted for:

Fund	May 1, 2003 to December 31, 2003	January 1, 2004 to October 31, 2004	Total
Municipal Division Fund	\$ 6,930	11,117	18,047
Sewer Fund	3,255	6,261	9,516
General Fund	617	3,366	3,983
Customer Deposit Fund	350	875	1,225
Total	\$ 11,152	21,619	32,771

In most instances credit adjustments rather than payments were posted to the city's sewer accounts receivable records to conceal the shortage.

For example, in August 2004 the municipal division transmitted cash receipts totaling \$5,464 to the city; however, cash totaling only \$2,773 was deposited in the municipal division's bank account. Checks for the payment of city sewer bills totaling the difference (\$2,691) were deposited into the municipal division bank account instead of the cash, and credit adjustments were posted to the city's sewer accounts receivable records to conceal the shortage. Additionally, deposit slips prepared by the municipal division clerk and transmitted to the city with the collections were often altered to reflect an increase in the amount of checks and a decrease in the amount of cash to be deposited.

In another example, the city sold a police car for \$2,277 cash in April 2004, and checks totaling \$2,225 received for the payment of sewer bills were deposited into the city's general account, and only \$2 cash was deposited. The remaining \$50 was unaccounted for by the city.

According to the city's computerized accounting system, monthly credit adjustments between May 2003 and October 2004 increased five times more than those recorded in previous months, and totaled approximately \$40,913 during this period. In addition, some of the city's receipt records could not be located. Considering the large amount of credit adjustments posted to city sewer accounts, and the missing city receipt records, it appears likely that more monies may have been misappropriated. The city should attempt to locate all receipt records and review all credit adjustments posted during this period to determine if additional funds have been misappropriated.

Upon discovering several discrepancies in the deposit records of the municipal division, we contacted city officials and interviewed various city employees. The city allowed us access to review city records. Subsequently, on October 20, 2004, the city placed the accounting clerk on administrative leave with pay and then terminated the employee on November 1, 2004.

Additionally, our review of city accounting records was limited to available receipt reports, and did not include a review of all city records, such as payroll and expenditure records. The city should take the necessary steps to review all accounting records which could be susceptible to misappropriation.

A lack of internal control and no independent review, as discussed in the remainder of this Management Advisory Report (MAR), allowed these misappropriations to occur and not be detected. Information regarding these missing monies has been turned over to the Stone County Prosecuting Attorney and the Missouri State Highway Patrol.

WE RECOMMEND the city of Kimberling City take the necessary action to recover the missing funds and work with law enforcement officials regarding any criminal prosecution.

AUDITEE'S RESPONSE

The Board of Alderman indicated that the city will cooperate fully with law enforcement officials to recover the missing funds.

2.

City Accounting Controls and Procedures

Controls over the recording of various city revenues are poor and have allowed the misappropriations noted in MAR finding number 1 above to go undetected.

The city collects various types of receipts for sewer services, property taxes, business licenses, building permits, and miscellaneous charges, such as garage sale permits, dog licenses, and rent. The municipal division and the police department collect bonds, court costs, and fines, and transmit these collections to the city. The city and court issues prenumbered receipt slips for all monies received except sewer services and property taxes. Utility billing stubs and property tax statements serve as receipts slips for sewer

services and property tax monies received. The city deposits receipts into four main bank accounts (sewer, general, customer deposits, and municipal court).

A. Adequate controls have not been established over receipts collected by the city.

Monies are collected by the city's collector and summarized on a daily balance sheet. A separate balance sheet is prepared for sewer monies, general monies, and customer deposits. These monies and the daily balance sheet are transmitted to the city's accounting clerk who is responsible for posting the payments in the utility billing system, generating a daily cash receipts journal, depositing the money, and posting entries into the city's general ledger system to track revenues in the city's financial statements. There is no documentation to indicate that anyone compares the daily balance sheets prepared by the city's collector to the amounts deposited or recorded on the daily cash receipts journal. Further, there is no documentation to indicate that anyone compares the cash receipts journal to amounts recorded in the city's general ledger.

We compared the amounts recorded on the daily balance sheets to monies deposited into the city's bank accounts and found numerous instances where it was obvious that all monies received were not deposited.

The city's failure to maintain adequate controls over monies collected represent serious control weaknesses that could have detected some of the misappropriation noted in MAR finding number 1 had these controls been in place.

The city should initiate procedures to compare the daily cash balance sheet to amounts deposited in the city's bank accounts, and amounts recorded in the city's accounting records to ensure all receipts are properly accounted for.

B. There is no oversight or adequate segregation of duties related to the city's accounting system and controls over the city's computerized accounting system are weak.

The city's accounting clerk performs all functions related to the city's sewer system and all other city funds. The accounting clerk's functions included generating monthly utility bills, recording utility payments, posting credit adjustments, monitoring sewer accounts for delinquencies, depositing all money received, reconciling all bank accounts, paying city expenditures, processing payroll, and preparing monthly financial statements. Additionally, access to various computer software functions is not limited through the use of passwords.

While the City Clerk and City Treasurer review the city's monthly summary financial statement, they do not review any other records such as detailed receipt reports or bank statements to ensure the monthly financial statement is accurate. Further, while the City Clerk is the immediate supervisor of the city's accounting clerk, she is unfamiliar with the city's computerized accounting software.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receipting and depositing monies from that of preparing bills, recording payments, and following up on delinquent accounts. If a proper segregation of duties cannot be achieved, at a minimum, there should be an independent review of the reconciliations between bank deposits and recorded payments, and an independent review of and approval for credit adjustments and delinquent account follow-up. Additionally, consideration should be given to updating the access rights to the city's current computerized accounting system to include appropriate controls.

- C. Adjustments made to customer sewer accounts are not always properly authorized or adequately documented. The accounting clerk has the ability to record adjustments to sewer accounts without any independent review or approval of the adjustment. Additionally, the city's computer system has the capability of generating a report of all adjustments made to sewer accounts; however, this report was not generated until we requested the information.

According to this report, between May 2003 and October 2004, credit adjustments totaling \$40,913 were made to customer sewer accounts. The average monthly amount of credit adjustments issued between January 2003 and April 2003 was \$381. The average monthly amount increased to \$2,046 between May 2003 and October 2004. While some of the adjustments may have been necessary to correct inaccurate billings, it appears most of the credit adjustments were posted to help conceal the cash shortage discussed in MAR finding number 1.

Further, the city's computerized accounting system has the capability of tracking the reason for making adjustments to customer accounts; however, this capability is not generally utilized.

Proper approval/authorization and adequate documentation which fully explains the reason for the adjustments are necessary to ensure only the proper accounts and amounts are adjusted and to reduce the risk of misstatement or misappropriation.

- D. The method of payment (cash, check, or money order) is not reconciled to the composition of deposits. While the method of payment is indicated on most receipt slips, we noted some instances where the method of payment was not indicated.

To ensure all receipts are accounted for properly and deposited intact, the method of payments received should be recorded on all receipt slips and the composition of receipt slips issued should be reconciled to the composition of bank deposits. Had such a comparison been performed, some of the misappropriations noted in MAR finding number 1 may have been detected.

- E. Receipts are not always deposited on a timely basis or in the order received. For example, \$470 received by the municipal division between January 28 and January 30, 2004, was not deposited by the city until February 12, 2004. While several other deposits were made during this time period, the city could provide no reasonable explanation regarding why these receipts were held. Our review found \$457 of this same deposit was misappropriated.

Additionally, we also noted numerous instances where sewer receipts collected on several days were held and deposited on the same day.

To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, receipts should be deposited intact daily or when accumulated receipts exceed \$100.

WE RECOMMEND the city of Kimberling City:

- A. Ensure someone independent of the receipt processing function reconciles the daily cash balance sheet to monies recorded in the city's accounting records and to a deposit into the city's bank accounts.
- B. Adequately segregate the duties of receiving, recording, and depositing receipts. If duties cannot be adequately segregated, at a minimum, there should be an independent review of the reconciliations between receipts and deposits and an independent review of bank statements and bank reconciliations. Also, the city should consider updating the city's current computerized accounting system to include adequate access controls.
- C. Require independent approval of all credit adjustments and monitor the adjustments made to customer accounts. Additionally, utilize the computer system's capability to track reasons for making adjustments to customer accounts.
- D. Ensure the method of payment is recorded for each receipt and the composition of receipt slips issued is reconciled to the composition of deposits.
- E. Deposit receipts intact daily or when accumulated receipts exceed \$100.

AUDITEE'S RESPONSE

The Board of Alderman indicated:

- A. *Controls have been put in place to compare the daily balance sheet to the amounts deposited. The City Clerk is now working daily with the computer system to familiarize herself with the system. We have also had our computer programmer provide software training.*

- B. *Some procedures have been put in place to segregate duties. Also, the person responsible for sewer collections will no longer have access to court monies. In addition, the Court Clerk will receive a receipt slip from the city for all money transmitted. Further, a copy of the court bank statement will be provided to the Court Clerk.*
- C. *All credit adjustments will be approved by the Mayor. A credit adjustment report will be prepared weekly and reviewed by the Mayor. We acknowledge the credit adjustments increased significantly, however, we feel a portion of the adjustments resulted from the addition of new customers. We are in the process of reviewing credit adjustments to ensure they are legitimate.*
- D. *We have implemented a policy to record the method of payment received on all receipts and reconcile the composition to deposits.*
- E. *We have implemented a policy to make deposits daily when receipts exceed \$100.*

3.

Court Procedures

The duties of receiving, recording, transmitting, and disbursing monies collected by the municipal division are not adequately segregated and monthly bank reconciliation procedures are inadequate. Receipt slips are not obtained for court monies transmitted to the city's accounting clerk and other improvements are needed with court procedures.

- A. The duties of receiving, recording, transmitting, and disbursing monies collected by the municipal division are not adequately segregated. Currently, the Court Clerk performs all of these duties. Neither the Municipal Judge nor other personnel independent of the cash custody and record-keeping functions provide any supervision or review of the work performed by the Court Clerk.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls could be improved by segregating the duties of receiving, transmitting and disbursing monies from that of recording receipts and disbursements. If proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent review of the bank reconciliation and a comparison of receipt slips issued to amounts transmitted and disbursed.

- B. Monthly bank reconciliation procedures are inadequate, and the court did not effectively monitor the balances in the bank account. Bank reconciliations are not always accurately prepared and a monthly listing of liabilities is not prepared and compared to the reconciled bank balance to ensure there is adequate cash to meet liabilities. For example, the August 2004 bank reconciliation was prepared using an inaccurate bank balance and did not include any of the court's deposits in transit.

Further, during April 2004 bank charges totaling \$50 were assessed against the court account for issuing checks in excess of the court's bank balance. The insufficient bank account balance appears to be the result of untimely deposits.

Accurate and complete bank reconciliations are necessary to ensure all monies are accounted for properly, accounting records are correct, and to identify errors on a timely basis. Monthly listings of open items are necessary to ensure the proper disposition of cash balances. The periodic reconciliation of liabilities with the cash balance provides assurance the records are in balance and that sufficient cash is available for payment of all liabilities. In addition, to prevent unnecessary bank charges, the court should more closely monitor check book balances.

- C. Receipt slips are not obtained for court monies transmitted to the city's accounting clerk for deposit into the court bank account. To provide assurance all monies have been transmitted, a receipt slip should be obtained from the city for each transmittal of court monies.
- D. The police department collects fines, court costs, and bond monies when the Court Clerk is not available. These collections are not maintained in a secure location prior to transmittal. Receipts are placed in a folder and kept on a shelf in the dispatch area until picked up by the Court Clerk. Further, a \$200 change fund is kept in an unlocked cabinet in the dispatch area. To adequately safeguard receipts and reduce the risk of loss or misuse of funds, any monies held by the police department should be maintained in a secure location.
- E. Voided receipt slips are not always retained. To adequately account for all receipts, all copies of voided receipt slips should be retained.
- F. The final disposition of each case is not always adequately documented in the court docket. The ultimate disposition of each case should be recorded on the docket to ensure the proper disposition has been recorded in the court records.

WE RECOMMEND the city of Kimberling City Municipal Division:

- A. Adequately segregate duties between available employees and/or establish a documented periodic review of municipal division records by an independent person.
- B. Prepare complete and accurate bank reconciliations which are compared to monthly listings of liabilities. In addition, ensure procedures are in place to eliminate bank overdraft charges.
- C. Obtain receipt slips for all monies transmitted to the city.
- D. Ensure all monies are maintained in a secure location.

- E. Retain all copies of voided receipt slips.
- F. Include the disposition of each case on the court docket.

AUDITEE'S RESPONSE

The Municipal Judge stated:

"I am pleased to note that our revenues have increased by more than \$7,500 from 2002 to 2003. I am sure it is also noted that we likewise have experienced a proportionately heavier caseload indicating the dedication and diligence of the police department, the efforts of our prosecutor, and increased demands placed on the clerk.

"In reviewing the concerns expressed in the report, I note that no indication of malfeasance is directed toward the Municipal Court Clerk. I believe we have an extremely trustworthy clerk whose tenure far exceeds that of myself or the prosecutor. It does appear the problem determined lies in the city office beyond the control of the court.

"The report has set forth various areas in which additional efforts should be made to monitor financial matters. The procedures in place were instituted before my appointment to the municipal bench, but it is now apparent modifications need to be made. I know in conferring with the Mayor, the Court Clerk, and Chief of Police, the city is examining policies and procedures to implement immediate safeguards. Since most of us are not accountants, and financial reports and records mean nothing without explanation as to their meanings and use, it would be helpful if the Auditor's Office would remain available for consultation and guidance as the city works to develop new standards and educate city officials on their applications.

"Again, I am not surprised this comprehensive review has found no substantial problem with the court system itself. The Municipal Court Clerk is a person in whom I can place complete trust and confidence to perform her job as she has done for me and those who have held the position of judge before me. I am also pleased by the support received from the Mayor and city administration to aggressively address the problems presented and provide for the immediate institution of corrective actions. I support the Auditor's position in referring the investigation of misappropriated funds to outside agencies and consideration for criminal prosecution. This betrayal of public trust is intolerable."

FOLLOW-UP ON PRIOR AUDIT FINDINGS

THIRTY-NINTH JUDICIAL CIRCUIT
CITY OF KIMBERLING CITY, MISSOURI
MUNICIPAL DIVISION
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by the city of Kimberling City Municipal Division on the applicable finding in the Management Advisory Report (MAR) of our prior audit report issued for the two years ended December 31, 1996, on the municipal divisions of the Thirty-Ninth Judicial Circuit.

The prior recommendations which have not been implemented are repeated in the current MAR.

City of Kimberling City Municipal Division

- A. Some receipt slips issued by the court did not indicate the method of payment received.
- B. Some of the bonds collected by the police department for other law enforcement agencies were not deposited into the court's bond bank account, but instead were transmitted in cash to the applicable agency.
- C. The court allowed defendants to pay fines and court costs over a period of time; however, payment information was not always properly documented and did not include defendants who had warrants issued for amounts due the court.

Recommendations:

The city of Kimberling City Municipal Division:

- A. Indicate the method of payment on all receipt slips issued and reconcile total cash, checks, and money orders received to bank deposits.
- B. Deposit all bonds in the bond bank account and make subsequent disbursements by check.
- C. Ensure the control ledger contains all applicable information for amounts due the court.

Status:

- A. Partially implemented. The method of payment is recorded; however, the composition of receipts is not reconciled to bank deposits. See MAR finding number 2.
- B&C. Implemented.

HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

THIRTY-NINTH JUDICIAL CIRCUIT
 CITY OF KIMBERLING CITY, MISSOURI
 MUNICIPAL DIVISION
 HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION

The city of Kimberling City Municipal Division is one of twenty municipal divisions within the Thirty-Ninth Judicial Circuit, which consists of Barry, Lawrence, and Stone counties. The Honorable J. Edward Sweeney serves as Presiding Judge.

The municipal division is governed by Chapter 479, RSMo 2000, and by Supreme Court Rule No. 37. Supreme Court Rule No. 37.49 provides that each municipal division may establish a violation bureau (VB) in which fines and costs are collected at times other than during court and transmitted to the city treasury.

Operating Costs

The operating costs and court salaries of the municipal division are paid by the municipality.

Organization

The court clerk is responsible for recording transactions as well as handling collections and disbursements. The court clerk transmits fines, costs, and bonds to the city's accounting clerk for deposit into the court's bank account. Fines and costs are disbursed to the city and state monthly. The city of Kimberling City police department collects fines, court costs, and bonds. The police department transmits collections to the court clerk daily. Court is held once a month. A VB has been established to receive payments of fines and court costs at times other than during court.

Personnel

Municipal Judge	Mark Rundel (1)
Court Clerk	Julianne Price
City Accounting Clerk	Tangee Lamer (2)

(1) Alan Blankenship served as Municipal Judge prior to December 2002.

(2) Tangee left employment November 1, 2004. Patty Wilson served as City Accounting Clerk prior to April 2003.

Financial and Caseload Information

	Year Ended December 31, 2003	Year Ended December 31, 2002
Receipts	\$ 59,047	51,522
Number of cases filed	511	393