



Susan Montee, CPA  
Missouri State Auditor

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# Twentieth Judicial Circuit

## Franklin County



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September 2008  
Report No. 2008-64

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Office of  
Missouri State Auditor  
Susan Montee, CPA

September 2008

The following findings were noted as a result of an audit conducted by our office of the Twentieth Judicial Circuit, Franklin County, Missouri.

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The Circuit Division does not have adequate procedures to review cases with open items (liabilities) and make timely disbursements. As of December 31, 2007, the Circuit Division had open items totaling \$1,516,146. Our review of garnishment open items identified untimely disbursements of garnishment monies held by the Circuit Division. We noted several cases with old outstanding balances.

The composition of receipt slips issued is not reconciled to the composition of monies received and deposited by the Circuit Division. In addition, the numerical sequence of receipt slips issued is not accounted for properly. Although a daily cashier session report is printed, no one ensures that all receipt numbers are accounted for. The Circuit Division has not established procedures to routinely follow up on old outstanding checks and copy monies received are retained to replenish a petty cash fund that is not maintained at a constant amount.

In both Associate Circuit Divisions VI and VII the composition of receipt slips issued is not reconciled to the composition of monies received and deposited. In addition, in Division VI procedures have not been established to review and dispose of old outstanding checks and in Division VII manual receipts are not accounted for properly and deposits are not made timely.

A bond form and a prenumbered manual receipt slip are prepared by the Sheriff's Department for bonds accepted; however, neither the bond forms nor the receipt slips are accounted for, and therefore, the court has no assurance that all bonds received by the Sheriff's Department have been turned over to the court. In addition, duplicate copies of the receipt slips are filed in the inmate files, which are destroyed annually.

Supporting documentation was not available to ensure Law Library Fund expenditures for debt service costs were in compliance with state law. In addition, accounting duties related to the Law Library Fund are not adequately segregated.

Included in the audit report are recommendations related to ticket accountability and juvenile division and drug court accounting controls and procedures.

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YELLOW SHEET

TWENTIETH JUDICIAL CIRCUIT  
FRANKLIN COUNTY

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STATE AUDITOR'S REPORT



**SUSAN MONTEE, CPA**  
**Missouri State Auditor**

Presiding Judge and Court en banc  
and  
Circuit Clerk of the  
Twentieth Judicial Circuit  
Franklin County, Missouri

We have audited certain operations of the Twentieth Judicial Circuit, Franklin County, Missouri. The scope of our audit included, but was not necessarily limited to, the 2 years ended December 31, 2007. The objectives of our audit were to:

1. Determine if the judicial circuit has adequate internal controls over significant financial functions such as receipts.
2. Determine if the judicial circuit has complied with certain legal provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the judicial circuit, as well as certain external parties; and testing selected transactions.

We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. However, providing an opinion on the effectiveness of internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those 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. Abuse, which refers to behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary given the facts and circumstances, does not necessarily involve noncompliance with legal provisions. Because the determination of abuse is subjective, our audit is not required to provide reasonable assurance of detecting abuse.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the judicial circuit's management, the Office of State Courts Administrator, and Franklin County and was not subjected to the procedures applied in our audit of the judicial circuit.

The accompanying Management Advisory Report presents our findings arising from our audit of the Twentieth Judicial Circuit, Franklin County, Missouri.



Susan Montee, CPA  
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Alice M. Fast, CPA
Audit Manager:	Jeannette Eaves, CPA
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MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S FINDINGS

TWENTIETH JUDICIAL CIRCUIT  
FRANKLIN COUNTY  
MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S FINDINGS

<b>1. Circuit Division Accounting Controls and Procedures</b>
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The Circuit Division has not established adequate procedures to ensure open items balances are reviewed and disbursed timely and the composition of receipt slips issued is reconciled to the composition of monies received and deposited. In addition, some copy monies are not turned over to the county but are used to replenish the petty cash fund which is not maintained at a constant amount. Furthermore, old outstanding checks have not been reviewed and disposed of timely.

- A. The Circuit Division does not have adequate procedures to review cases with open items (liabilities) and make timely disbursements. As of December 31, 2007, the Circuit Division had open items of \$1,516,146. The open items include garnishments, court costs and awards, and excess court deposits.

We noted several cases with old outstanding balances, including one case with no activity since 2002 which had a balance of \$3,682. Another case was dismissed on August 20, 2007; however, \$9,800 received on this case had not been disbursed as of March 26, 2008.

Our review of garnishment open items identified untimely disbursements of garnishment monies held by the Circuit Division. The court holds garnishment monies until 10 days after the return date of the garnishment up to a maximum of 190 days. Garnishment monies are paid out sooner if the defendant requests a payment in writing. In one case, garnishments totaling \$1,603 received by the court beginning November 8, 2007, had not been disbursed as of February 27, 2008. In a second case, \$1,866 was received from an employer on December 3, 2007, and had not been paid out as of March 26, 2008.

A procedure to routinely review case liabilities (or open items) and make more timely disbursements should be implemented. If proper payees cannot be located, the monies should be disposed of in accordance with state law. In addition, the court should perform a comprehensive review of old open items and dispose of monies as appropriate.

- B. The composition of receipt slips issued is not reconciled to the composition of monies received and deposited. In addition, the numerical sequence of receipt slips issued is not accounted for properly. Although a daily cashier session report is printed, no one ensures that all receipt numbers are accounted for.

For one daily cashier session report reviewed, we identified a discrepancy between the cash and check amounts recorded on the daily cashier report and the bank deposit slip. Information obtained from the bank indicated a \$25 check was received; however, the amount was recorded as cash on the daily cashier session report. This discrepancy was not detected by a supervisor during the end of day close out. Although the total amount of monies recorded on the daily cashier session report agreed with the total amount of the deposit, there was no assurance that monies received were deposited intact.

A documented review of the cash and check composition of monies received and the daily cashier session reports and the deposit slips is necessary to ensure that all monies received are deposited intact. To adequately account for collections and reduce the risk of loss, theft or misuse of funds, the numerical sequence of receipt slips issued should be accounted for.

- C. The Circuit Division retains a portion of copy monies received to replenish a petty cash fund that is not maintained at a constant amount. In addition, the Circuit Division does not record all copy monies received. A copy log is prepared for customers set up on direct bill; however, requests for copies from the general public are not recorded on the log.

Section 50.360, RSMo, requires copy monies to be turned over to the county. All copy monies received should be recorded, included in the court's daily deposit, and turned over to the county each month. If a petty cash fund is necessary, the fund should be replenished from county monies and maintained at a constant amount.

- D. The Circuit Division has not established procedures to routinely follow up on old outstanding checks. As of March 4, 2008, the court had 33 old outstanding checks totaling \$1,228 that were older than one year. Old outstanding checks create additional and unnecessary recordkeeping responsibilities. Procedures should be established to routinely investigate outstanding checks after a specified time period. Old outstanding checks should be reissued to those payees who can be readily located. If payees cannot be located, these monies should be disposed of in accordance with state law.

**WE RECOMMEND** the Circuit Division:

- A. Routinely review open items and disburse monies as appropriate. If the court is unable to locate the proper payees, monies should be disbursed in accordance with state law.
- B. Ensure the composition of receipt slips issued reconciles to the composition of monies received and deposited. The Circuit Division should also account for the numerical sequence of receipt slips issued.

- C. Ensure all copy monies received are recorded, included in the court's daily deposit, and transmitted to the county at least monthly as required by state law. If a petty cash fund is needed, the fund should be replenished from county monies and maintained at a constant amount.
- D. Establish procedures to periodically review outstanding checks and take appropriate action to resolve old outstanding checks on a timely basis. If the payees can be located, these checks should be reissued and any unclaimed checks should be disposed of in accordance with state law.

### **AUDITEE'S RESPONSE**

*The Circuit Clerk provided the following responses:*

- A. *Based upon the limited amount of manpower, the open items listing has been reviewed and monies distributed accordingly. Prior to consolidation, the Franklin County Circuit Clerk held garnishment proceeds until after the return date of the garnishment. This is an acceptable method as per local court rule. This practice has changed with court consolidation. Garnishment proceeds are now held for ten days then disbursed to make certain that the garnishee's check is good. I believe it is important to substantiate why the garnishment proceeds were held until after the return date. 1. Motion to quash garnishment can be filed. 2. The check issued by the garnishee may be insufficient or payment has been stopped. 3. Notice of bankruptcy filed. 4. Judgment debtor files claim of exemption.*

*With respect to award payments being held, the court does not act as a clearing house for the disbursement of cash awards. A very large percentage of the open items are a result of commissioners' awards from the many condemnation cases filed here in Franklin County. Once the commissioners file their report, the State Highway Department then deposits the awarded money into the registry of the court. That money is held on deposit until the party or their respective attorney files a request for disbursement. Likewise, bond money is held on deposit as per Local Court Rule 7, which orders the bond money held until the defendant has paid their court costs, fines, and restitution. In addition, this court now has several interpleader cases pending, wherein large sums of money have been deposited in the registry of the court; that money cannot be paid out until the court determines who the money belongs to.*

- B. *The account clerk is now also checking the sequence of receipt numbers when she balances for the daily bank deposit. The account clerk is also verifying the amount of cash, checks, and money orders that are being deposited against what has actually been received in each cashier session.*
- C. *All money received for copying is turned over at month's end to our county treasurer. The money is first receipted into CBAMISC, so it will be receipted into the clerk's cashier session. As per our discussion, a copier code will be set up for all clerks to use for an accurate accounting for all copies made. That number will be reconciled to make certain*

*that the amount of copies made equals the amount of cash received. The petty cash fund is reconciled each day to make certain that there is a daily balance of \$100. If any money is removed to purchase something, a receipt is placed in the drawer and a purchase order is submitted to our treasurer for repayment into the petty cash drawer.*

- D. *The outstanding checks are periodically checked and notices are sent to the recipients. If the recipient responds, a duplicate check is reissued. If no response is received, that amount is then turned over to the Missouri State Treasurer's office, Unclaimed Property Division. In October 2007, a total of \$5,047 was turned over to Unclaimed Property. We routinely perform this accounting duty and our only hindrance is the shortage of manpower to accomplish this task. I might add that the Franklin County Court has been approved for a total of 4.63 additional full-time employees, but the additional money has not been appropriated by the Missouri Legislature.*

*In addition to the staffing shortages, during the course of this audit, the two circuit court divisions and the three associate circuit court divisions were in a transition to become consolidated into one office. We were also in the process of moving the two courthouses into a brand new judicial center. Since becoming a consolidated court in a brand new judicial center, many of the daily accounting practices have changed. In addition to some of the accounting changes, we have entered into an agreement to have the Office of State Courts Administrator perform our monthly bank reconciliation.*

<b>2. Associate Circuit Division VII Accounting Controls and Procedures</b>
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The composition of receipt slips issued is not reconciled to the composition of monies received and deposited. In addition, manual receipts are not accounted for properly and deposits are not made timely.

- A. The composition of receipt slips issued is not reconciled to the composition of monies received and deposited. We identified several discrepancies between the cash and check amounts recorded on the daily cashier session reports and the bank deposit slips. This was partially due to instances when an individual paid part of the amount with a check and part of the amount with cash and the court clerk just issued one receipt slip for either cash or check. In order to properly record such a receipt in the Justice Information System (JIS), the clerk would have to issue two receipt slips, one for the amount of cash received and one for the amount of the check. In other instances, the clerks simply entered the wrong method of payment into the computer system. None of these discrepancies were detected by a supervisor during the end of day close out. Although the total amount of monies recorded on the daily cashier session report in these situations agreed with the total amount deposited, there was no assurance that monies received were deposited intact.

A documented review of the cash and check composition of monies received and the daily cashier session reports and deposit slips is necessary to ensure that all monies received are deposited intact.

- B. Manual receipts are not accounted for properly. Manual receipt slips are issued for court payments accepted on the last day of the month during the close out procedures. These receipt slips are not pre-numbered and a copy is not retained for the court records. Monies received are placed in an envelope and filed with the case file until they are processed.

To adequately account for collections and reduce the risk of loss, theft or misuse of funds, prenumbered receipt slips should be issued for all monies received and the numerical sequence of receipt slips should be accounted for properly.

- C. Deposits are not made timely. Deposits are made every 2 to 3 days. The average deposit for the court for July 2007 was \$12,054. In addition, several checks in our cash count were almost a month old. To adequately account for collections and reduce the risk of loss, theft or misuse of funds, receipts should be deposited intact and on a timely basis.

**WE RECOMMEND** the Associate Circuit Division VII:

- A. Ensure the composition of receipt slips issued reconciles to the composition of monies received and deposited.
- B. Issue pre-numbered receipt slips for all monies received and account for the numerical sequence of receipt slips. Receipts should be maintained in a secure location at all times.
- C. Deposit all receipts intact on a timely basis.

**AUDITEE'S RESPONSE**

*The Associate Circuit Court Division VII Judge provided the following response:*

*We will change our procedures to resolve the issue with the composition problem and issuance of prenumbered receipts. We are depositing daily since we have become a consolidated court.*

<b>3. Associate Circuit Division VI Accounting Controls and Procedures</b>
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The composition of receipt slips issued is not reconciled to the composition of monies received and deposited. In addition, procedures have not been established to review and dispose of old outstanding checks.

- A. The composition of receipt slips issued is not reconciled to the composition of monies received and deposited. We identified several discrepancies between the cash and check amounts recorded on the daily cashier session reports and the bank deposit slips. This was partially due to instances when an individual paid part of the amount with a check and part of the amount with cash and the court clerk just issued one receipt slip for either cash or check. In order to properly record such a receipt in JIS, the clerk would have to issue two receipt slips, one for the amount of cash received and one for the amount of the check. In other instances, the clerks simply entered the wrong method of payment into the computer system. None of these discrepancies were detected by a supervisor during the end of day close out. Although the total amount of monies recorded on the daily cashier session report in these situations agreed with the total amount deposited, there was no assurance that monies received were deposited intact.

A documented review of the cash and check composition of monies received and the daily cashier session reports and the deposit slips is necessary to ensure that all monies received are deposited intact.

- B. The Associate Circuit Division VI has not established procedures to routinely follow up on old outstanding checks. As of April 1, 2008, the Division VI had six old outstanding checks totaling \$1,417 that were older than one year. Old outstanding checks create additional and unnecessary recordkeeping responsibilities. Procedures should be established to routinely investigate outstanding checks after a specified time period. Old outstanding checks should be reissued to those payees who can be readily located. If payees cannot be located, these monies should be disposed of in accordance with state law.

**WE RECOMMEND** the Associate Circuit Division VI:

- A. Ensure the composition of receipt slips issued reconciles to the composition of monies received and deposited.
- B. Establish procedures to periodically review outstanding checks and take appropriate action to resolve old outstanding checks on a timely basis. If the payees can be located, these checks should be reissued and any unclaimed checks should be disposed of in accordance with state law.

### **AUDITEE'S RESPONSE**

*The Associate Circuit Court Division VI Judge provided the following responses:*

- A. *We are being careful to make sure this issue is resolved.*
- B. *We regularly follow up on these checks every month. However, in some instances checks may be outstanding for more than one year.*

**4.****Sheriff Bonds**

Neither the Sheriff's Department nor the Circuit Court has established procedures to ensure that all bond monies are turned over to the various courts. A bond form and a prenumbered manual receipt slip are prepared by the Sheriff's Department for bonds accepted; however, neither the bond forms nor the receipt slips are accounted for, and therefore, the court has no assurance that all bonds received by the Sheriff's Department have been turned over to the court. Bond receipt books are not utilized in sequential order. In addition, duplicate copies of the receipt slips are filed in the inmate files and inmate files are destroyed annually. As a result, the numerical sequence of receipt slips cannot be accounted for. Bond forms are not prenumbered.

To reduce the risk of loss, theft or misuse of funds, bond receipt slips should be issued sequentially and copies retained in a manner that the numerical sequence can be accounted for. In addition, the court should ensure it receives all bonds due to the court.

**WE RECOMMEND** the Sheriff's Department and the Circuit Court establish and implement procedures to issue receipt slips for bonds in sequential order and account for the numerical sequence of receipt slips issued. In addition, the court should ensure it receives all bonds due to the court.

**AUDITEE'S RESPONSE**

*The Associate Circuit Court Division VII Judge provided the following response:*

*We will attempt to implement this recommendation.*

**5.****Law Library Accounting Controls and Procedures**

Supporting documentation was not available to ensure Law Library Fund expenditures for debt service costs were in compliance with state law. In addition, accounting duties related to the Law Library Fund are not adequately segregated.

- A. Supporting documentation was not available to ensure Law Library Fund expenditures for debt service costs were in compliance with state law. In January 2007, the Court En Banc, which is comprised of all of the judges serving the circuit, agreed to disburse \$70,000 annually for twenty years from the Law Library Fund to pay debt related to the construction of a new court building. Franklin County issued Certificates of Participation to finance a new court building, a new government center, and a road and bridge project. The total combined debt is estimated at \$32,444,349 with additional financing of \$13,000,000 to be provided sometime during 2008 and 2009. The portion of this debt related to the new court building is estimated at \$12,669,518. Franklin

County and the Circuit Court were unable to provide documentation to support the \$70,000 annual allocation to the Law Library Fund.

Law Library monies are provided from civil court costs. Section 488.429, RSMo, allows Law Library monies to be used to pay debt service on county bonds issued for courtroom renovation or enhancement projects; however, it is unclear whether the amount being paid from the Law Library Fund is strictly related to the construction of the new courtrooms.

- B. Accounting duties related to the Law Library Fund are not adequately segregated. The presiding judge's secretary performs the bank reconciliation, prepares the deposits, and writes monthly checks to pay bills. There has not been an independent review of the account since December 31, 2005. Internal controls would be improved by segregating the duties of receiving and depositing monies from the duty of reconciling the account. If proper segregation of duties cannot be achieved, at a minimum, periodic reviews of the records should be performed by an independent individual and documented.

**WE RECOMMEND** the Court En Banc:

- A. Ensure Law Library monies are expended in compliance with state law. In addition, adequate supporting documentation should be maintained.
- B. Ensure accounting duties related to the Law Library Fund are adequately segregated or independent reviews are performed periodically.

**AUDITEE'S RESPONSE**

*The Presiding Circuit Judge provided the following responses:*

- A. *We have entered into an agreement with the county stating that Law Library monies will be used on courtroom expenditures only. We will check with the architect to see if they can provide a breakdown of the cost of the courtroom and technology of this new building.*
- B. *We will segregate the duties on a monthly basis by requiring the bank reconciliations to be prepared by an independent person.*

<b>6. Juvenile Division Accounting Controls and Procedures</b>
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The Juvenile Division has not established procedures to routinely follow up on old outstanding checks. As of April 14, 2008, the Juvenile Division had 39 old outstanding checks totaling \$2,658 that were over one year old. Old outstanding checks create additional and unnecessary recordkeeping responsibilities. Procedures should be established to routinely investigate outstanding checks after a specified time period. Old

outstanding checks should be reissued to those payees who can be readily located. If payees cannot be located, these monies should be disposed of in accordance with state law.

**WE RECOMMEND** the Juvenile Division establish procedures to periodically review outstanding checks and take appropriate action to resolve old outstanding checks on a timely basis. If the payees can be located, these checks should be reissued and any unclaimed checks should be disposed of in accordance with state law.

**AUDITEE'S RESPONSE**

*The Juvenile Officer provided the following response:*

*The old outstanding checks have been remitted to the State Treasurer's office. We will review old outstanding checks every six months.*

<b>7. Ticket Accountability</b>
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Neither the Sheriff's Department nor the Circuit Court could account for the numerical sequence of tickets issued. Without a proper accounting for the numerical sequence and ultimate disposition of the tickets, the Circuit Court cannot be assured that all tickets issued were properly submitted for processing. A record should be maintained which accounts for the ultimate disposition of each ticket to ensure all tickets have been accounted for properly.

**WE RECOMMEND** the Circuit Court work with the Prosecuting Attorney and the Sheriff's Department to account for the numerical sequence and ultimate disposition of all tickets issued.

**AUDITEE'S RESPONSE**

*The Associate Circuit Court Division VI and VII judges provided the following response:*

*The issue raised in this finding is not one that this court can resolve at this time.*

<b>8. Drug Court Accounting Controls and Procedures</b>
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Receipt slips were not issued for all monies received and were not accounted for properly, deposits were not made timely, and monthly bank reconciliations were not prepared.

- A. The Associate Circuit Division VII did not prepare a formal bank reconciliation for the Drug Court Account. The deputy clerk responsible for the Drug Court Account reviewed the checks that cleared and compared the bank statement

balance with the checkbook balance and ensured they agreed; however, this review was not documented. Monthly bank reconciliations are necessary to ensure bank activity and accounting records are in agreement, to detect and correct errors timely, and to allow old outstanding checks to be resolved more timely.

- B. The following concerns were noted during our review of cash receipts.
1. The Associate Circuit Division VII did not issue receipt slips for donations, refunds, and checks received from the County Treasurer for the Drug Court. In addition, Drug Court receipt slips were not accounted for properly. Drug Court receipt books were not utilized sequentially and copies of the receipt slips issued were not retained. The Drug Court account was transferred to the Drug Court Administrator in January 2008. Drug Court receipt slips are currently issued from JIS.
  2. Deposits were not made timely. Drug Court deposits were made on a monthly basis. The September 2007 deposit for the Drug Court was \$1,687.

To adequately account for collections and reduce the risk of loss, theft or misuse of funds, receipt slips should be issued for all monies received, the numerical sequence of receipt slips should be accounted for properly, and receipts should be deposited on a timely basis.

**WE RECOMMEND** the Drug Court Administrator:

- A. Establish procedures to prepare a formal bank reconciliation for the Drug Court bank account.
- B. Issue pre-numbered receipt slips for all monies received, account for the numerical sequence of receipt slips, and deposit all receipts intact on a timely basis. The Drug Court receipt books should be utilized in sequential order.

**AUDITEE'S RESPONSE**

*The Associate Circuit Court Division VII Judge and the Drug Court Administrator provided the following response:*

*We have implemented these recommendations.*

HISTORY, ORGANIZATION, AND  
STATISTICAL INFORMATION

TWENTIETH JUDICIAL CIRCUIT  
FRANKLIN COUNTY  
HISTORY, ORGANIZATION, AND  
STATISTICAL INFORMATION

Organization

The Twentieth Judicial Circuit consists of Franklin County as well as Gasconade and Osage Counties.

The Twentieth Judicial Circuit consists of two circuit judges and five associate circuit judges. The circuit judges hear cases throughout the circuit. One circuit judge also serves as presiding circuit judge and is responsible for administration of the circuit. Of the five associate circuit judges, three are located in Franklin County and preside over the Associate Circuit Court, (Divisions VI and VII) and the Probate Court (Division V). One associate judge is located in Gasconade County and one in Osage County.

In addition to the judges, the personnel of the Twentieth Judicial Circuit, Franklin County, Missouri, include a circuit clerk, two associate division clerks, a probate division clerk, twenty-one deputy clerks, a juvenile officer, fourteen deputy juvenile officers, two court reporters, one secretary, and nine full-time juvenile office support staff. The circuit personnel for the other counties within the circuit are reported on separately.

The Juvenile Officer's home base is Franklin County, but he also serves residents of Gasconade and Osage Counties.

Operating Costs

Operating expenses of the various courts are paid by Franklin County. The operating expenses for the juvenile office personnel are paid for by the various counties within the circuit based on the percentage of the county's population to the total circuit population.

Salaries of the court personnel are paid by the state of Missouri.

Receipts

Receipts of the Twentieth Judicial Circuit, Franklin County, were as follows:

	Year Ended December 31,	
	2007	2006
Court deposits, fees, bonds, and other	\$ 6,043,017	5,857,795
Interest income	14,754	10,779
Total	\$ <u>6,057,771</u>	<u>5,868,574</u>

Caseload and Time Standards Statistics

From the Office of State Courts Administrator Missouri Judicial Reports, caseload statistics of the filings and dispositions of the Twentieth Judicial Circuit, Franklin County, were as follows:

	Year Ended June 30,			
	2007		2006	
	Filings	Dispositions	Filings	Dispositions
Civil	4,818	4,659	4,428	4,367
Criminal	9,610	9,385	9,576	9,578
Juvenile	250	217	310	275
Probate	159	146	181	130
Total	14,837	14,407	14,495	14,350

From the Office of State Courts Administrator Missouri Judicial Report for fiscal year 2007, statistics on compliance of the Twentieth Judicial Circuit, Franklin County, with time standards for disposition of certain types of cases were as follows:

Type of Case	Time Standard	Twentieth Judicial Circuit Franklin County, Missouri	State Total
Circuit Civil	90 % in 18 months	75 %	77 %
	98 % in 24 months	85	88
Domestic Relations	90 % in 8 months	81	84
	98 % in 12 months	90	91
Associate Civil	90 % in 6 months	86	87
	98 % in 12 months	98	97
Circuit Felony	90 % in 8 months	68	81
	98 % in 12 months	84	90
Associate Criminal	90 % in 4 months	55	71
	98 % in 6 months	72	85

Personnel

At December 31, 2007, the judges, Circuit Clerk, and Juvenile Officer of the Twentieth Judicial Circuit, Franklin County, Missouri were as follows:

Circuit Court Judges:

- Gael D. Wood, Division I
- Cynthia M. Eckelkamp, Division II

Associate Circuit Judges:

- David B. Tobben, Division V
- David L. Hoven, Division VI
- Stanley D. Williams, Division VII

William D. Miller, Circuit Clerk

Gerald E. Poepsel, Chief Juvenile Officer

An organization chart follows:

TWENTIETH JUDICIAL CIRCUIT  
FRANKLIN COUNTY  
ORGANIZATION CHART  
DECEMBER 31, 2007

