



FORTY-FOURTH JUDICIAL CIRCUIT

CITY OF MANSFIELD, MISSOURI

MUNICIPAL DIVISION

PERIOD APRIL 1 TO AUGUST 31, 1999, AND
TWO YEARS ENDED MARCH 31, 1999

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

Report No. 2000-30
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AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

May 2000

During our audit of the Forty-Fourth Judicial Circuit, City of Mansfield, Missouri, Municipal Division, we identified the following problems.

The City of Mansfield Municipal Division accepts cash, checks, and money orders for payment of fines, court costs, and bonds. The Court Clerk is responsible for receiving, recording, and depositing court monies as well as preparing disbursements and reconciling bank statements. Prenumbered receipt slips are issued for monies received, and deposits are made into a municipal court bank account.

Court records indicate \$3,898 was collected by the court but not deposited into the court bank account. In addition, \$64 cash was reported stolen on August 8, 1999 in a break-in at city hall. As a result, undeposited receipts total \$3,962.

The monies that are missing appear to represent cash receipts which were received between July 1998 and June 1999 and recorded but not deposited. The cash percentage of deposits decreased approximately 20 percent during July 1998 through June 1999.

Two receipt books containing a total of 300 municipal court receipts could not be located by the court. We located 84 duplicate copies of these receipt slips. It appears that receipt slips were issued from these two receipt books at the same time other receipt books were in use. The "missing receipt books" included court monies that were received but not deposited into the court's bank accounts. The use of these additional receipt books helped to conceal the misappropriation. Because 216 receipt slips are still missing, it appears likely additional monies have been misappropriated.

Information gathered during our review has been provided to the Wright County Prosecuting Attorney and Sheriff.

The duties of receiving, recording, depositing, and disbursing court receipts are not adequately segregated. The Court Clerk performs all of the duties related to the collection and disbursement of fines, court costs, and bonds. Neither the 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.

Receipt slips are not deposited on a timely basis. Receipts were deposited approximately once or twice a month. To adequately safeguard receipts and to reduce the risk of loss or misuse of funds, deposits should be made intact daily or when accumulated receipts exceed \$100.

Fines and court costs are not disbursed monthly to the state and city treasury. As of August 1999 the former court clerk had not disbursed fines and court costs to the city since September 1998. Crime Victim's Compensation (CVC) and Police Officer Standards and Training Commission (POSTC) fees have not been turned over to the state since February 1999. State law requires 95 percent of the CVC to be paid monthly to the state. POSTC fees should also be disbursed monthly to the state.

YELLOW SHEET

FORTY-FOURTH JUDICIAL CIRCUIT
CITY OF MANSFIELD, MISSOURI
MUNICIPAL DIVISION

TABLE OF CONTENTS

	<u>Page</u>
<u>FINANCIAL SECTION</u>	
State Auditor's Reports:	2-6
Financial Statement	3-4
Compliance and Internal Control over Financial Reporting	5-6
Financial Statement:	7-8
<u>Description</u>	
Exhibit Comparative Statement of Receipts, Disbursements, and Changes in Cash, Period April 1 to August 31, 1999, and Years Ended March 31, 1999 and 1998	8
Notes to the Financial Statement	9-11
<u>MANAGEMENT ADVISORY REPORT SECTION</u>	
Executive Summary	13-14
Management Advisory Report - State Auditor's Current Recommendations:	15-20
<u>Number</u> <u>Description</u>	
1. Missing Funds	16
2. Accounting Controls and Procedures	17
Follow-Up on State Auditor's Prior Recommendations	21-23
<u>STATISTICAL SECTION</u>	
History, Organization, and Statistical Information	24-26

FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON
THE FINANCIAL STATEMENTS

Presiding Judge
Forty-Fourth Judicial Circuit
and
Municipal Judge
Mansfield, Missouri

We had planned to audit the accompanying special-purpose financial statement of the city of Mansfield Municipal Division of the Forty-Fourth Judicial Circuit as of and for the period April 1 to August 31, 1999, and the years ended March 31, 1999 and 1998, as identified in the table of contents. This special-purpose financial statement is the responsibility of the municipal division's management.

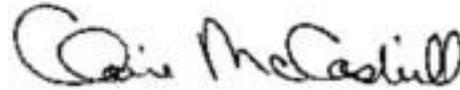
The accompanying special-purpose financial statement was prepared for the purpose of presenting the receipts, disbursements, and changes in cash of the city of Mansfield Municipal Division of the Forty-Fourth Judicial Circuit and is not intended to be a complete presentation of the financial position and results of operations of the municipal division.

As a result of internal control weaknesses, inadequate records, and evidence of fraud, we were unable to satisfy ourselves by appropriate audit tests or other means as to receipts and disbursements of fines, court costs, and bonds for the period April 1 to August 31, 1999, and the years ended March 31, 1999 and 1998.

Because of the effects of the matters discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the special-purpose financial statement of the city of Mansfield Municipal Division as of and for the period April 1 to August 31, 1999, and the years ended March 31, 1999 and 1998.

In accordance with Government Auditing Standards, we also have issued our report dated December 9, 1999, on our consideration of the municipal division's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

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 auditing procedures.



Claire McCaskill
State Auditor

December 9, 1999 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Karen Laves, CPA
Audit Manager:	Donna Christian, CPA
Audit Staff:	Jody Vernon



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING

Presiding Judge
Forty-Fourth Judicial Circuit
and
Municipal Judge
Mansfield, Missouri

We had planned to audit the special-purpose financial statement of the city of Mansfield Municipal Division of the Forty-Fourth Judicial Circuit as of and for the period April 1 to August 31, 1999, and the years ended March 31, 1999 and 1998, and have issued our report thereon dated December 9, 1999. In that report we did not express an opinion on the special-purpose financial statement; as a result of internal control weaknesses, inadequate records, and evidence of fraud, we were unable to satisfy ourselves by appropriate audit tests or other means as to receipts and disbursements of fines, court costs and bonds for the periods indicated above. However, we were able to perform certain procedures regarding the municipal division's compliance with legal provisions and internal control, and these procedures are discussed below.

Compliance

As part of our attempts to obtain reasonable assurance about whether the special-purpose financial statement of the city of Mansfield Municipal Division of the Forty-Fourth Judicial Circuit is free of material misstatement, we performed tests of the municipal division's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our procedures, and accordingly, we do not express such an opinion. The results of our tests disclosed material instances of noncompliance that are required to be reported under Government Auditing Standards and which are presented in the accompanying Management Advisory Report. We also noted certain other instances of noncompliance which are presented in that report.

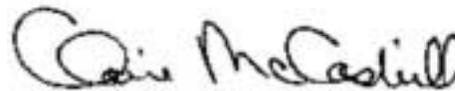
Internal Control Over Financial Reporting

In planning and performing our procedures related to the special-purpose financial statement of the city of Mansfield Municipal Division of the Forty-Fourth Judicial Circuit, we considered the municipal division's internal controls over financial reporting. Our consideration was performed in connection with our attempts to determine whether an opinion could be expressed on the special-purpose financial statement and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting

and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the municipal division's ability to record, process, summarize, and report financial data consistent with the assertions of management in the special-purpose financial statement.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material to the special-purpose financial statement may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses, and these matters are presented in the accompanying Management Advisory Report.

This report is intended for the information of the management of the city of Mansfield Municipal Division of the Forty-Fourth Judicial Circuit and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



Claire McCaskill
State Auditor

December 9, 1999 (fieldwork completion date)

Financial Statement

Exhibit

FORTY-FOURTH JUDICIAL CIRCUIT
CITY OF MANSFIELD, MISSOURI
MUNICIPAL DIVISION
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

(UNAUDITED)

	Period April 1 to August 31, 1999	Year Ended March 31,	
		1999	1998
RECEIPTS			
Fines, costs, bonds, and other	\$ 6,636	21,611	23,623
Total Receipts	<u>6,636</u>	<u>21,611</u>	<u>23,623</u>
DISBURSEMENTS			
City treasury	0	9,153	22,457
State of Missouri	0	625	738
Refunds and others	225	2,057	1,328
Unaccountable (Note 3)	1,506	2,456	0
Total Disbursements	<u>1,731</u>	<u>14,291</u>	<u>24,523</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	4,905	7,320	-900
CASH, APRIL 1	<u>7,570</u>	<u>250</u>	<u>1,150</u>
CASH, END OF PERIOD	\$ <u>12,475</u>	<u>7,570</u>	<u>250</u>

The accompanying Notes to the Financial Statement are an integral part of this statement.

Notes to the Financial Statement

FORTY-FOURTH JUDICIAL CIRCUIT
CITY OF MANSFIELD, MISSOURI
MUNICIPAL DIVISION
NOTES TO THE FINANCIAL STATEMENT

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statement presents only selected data for the funds administered by the city of Mansfield Municipal Division of the Forty-Fourth Judicial Circuit of the state of Missouri.

Receipts, disbursements, and changes in cash are presented for the municipal division. The operating costs of the division are paid by the city of Mansfield and are not included in the financial statement.

The municipal division is responsible for cash bonds posted until case disposition allows appropriate disbursement. Bond monies relating to pending cases in the custody of the municipal division are included in the financial statement.

B. Basis of Accounting

The Statement of Receipts, Disbursements, and Changes in Cash is prepared on the cash basis of accounting; accordingly, amounts are recognized when they are received or disbursed. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Fiscal Authority and Responsibility

The municipal division accounts for fines and court costs resulting from prosecution of violations of municipal ordinances before the municipal judge or received through the traffic violations bureau, as well as cash bonds posted. Municipal violations could include traffic offenses, both moving and nonmoving; parking offenses; and other violations for which amounts are received by the municipal division and remitted to the city treasury. The municipal division also may account for restitutions received and disbursed through the division.

2. Cash

Section 479.080, RSMo 1994, requires municipal divisions to deposit fines and court costs into the city treasury at least monthly. The division maintains a bank account into which fines, court costs, and bonds are deposited and later remitted to the city treasury.

At August 31, 1999 and March 31, 1999 and 1998, the bank account balance reported for the city of Mansfield Municipal Division of the Forty-Fourth Judicial Circuit was entirely covered by federal depository insurance.

3. Missing Funds

Fines, court costs, and bonds totaling at least \$3,962 which court records indicate were received by the municipal division but not deposited, are included in receipts and are presented as unaccountable disbursements on the financial statement for the period April 1 to August 31, 1999, and the year ended March 31, 1999.

MANAGEMENT ADVISORY REPORT SECTION

Executive Summary

FORTY-FOURTH JUDICIAL CIRCUIT
CITY OF MANSFIELD, MISSOURI
MUNICIPAL DIVISION
EXECUTIVE SUMMARY

Cash receipts for fines, court costs and bonds totaling at least \$3,898 were received and not deposited during the period April 1, 1998 through June 30, 1999. Two receipt books used during this period cannot be located and court monies had not been remitted to the city since September 1998, which helped to conceal the misappropriation of funds.

These misappropriations could have been prevented or detected on a more timely basis if adequate oversight and reviews had been performed and internal controls, as noted in the prior Management Advisory Report (MAR) and repeated in the current MAR, had been established.

Bradford E. Ellsworth currently serves as the Municipal Judge of the city of Mansfield. Angela Turney was appointed Court Clerk in January 1998, and in April 1998 she was also appointed City Clerk. Angela left employment in August 1999. She was responsible for receiving, recording, depositing, and disbursing monies and preparing bank reconciliations.

Management Advisory Report -
State Auditor's Current Recommendations

FORTY-FOURTH JUDICIAL CIRCUIT
 CITY OF MANSFIELD, MISSOURI
 MUNICIPAL DIVISION
 MANAGEMENT ADVISORY REPORT-
 STATE AUDITOR'S CURRENT RECOMMENDATIONS

We had planned to audit the special-purpose financial statement of the city of Mansfield Municipal Division of the Forty-Fourth Judicial Circuit as of and for the period April 1 to August 31, 1999, and the years ended March 31, 1999, and 1998, and have issued our report thereon dated December 9, 1999. In that report, we did not express an opinion on the special-purpose financial statement; as a result of internal control weaknesses, inadequate records, and evidence of fraud, we were unable to satisfy ourselves by appropriate audit tests or other means as to receipts and disbursements of fines, court costs, and bonds for the period indicated above.

The following Management Advisory Report presents our findings and recommendations arising from our procedures related to the municipal division's special-purpose financial statement. During those procedures, we also identified certain management practices which we believe could be improved. Our procedures were not designed or intended to be a detailed study of every system, procedure, and transaction. Accordingly, the findings presented in the following report should not be considered as all-inclusive of areas where improvements may be needed.

1.	Missing Funds
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The city of Mansfield Municipal Division accepts cash, checks, and money orders for payment of fines, court costs, and bonds. The Court Clerk is responsible for receiving, recording, and depositing court monies as well as preparing disbursements and reconciling bank statements. Prenumbered receipt slips are issued for monies received, and deposits are made into a municipal court bank account.

Court records indicate the following monies that were collected by the court but not deposited into the court bank account:

	Period April 1 to June 30, 1999	Year Ended March 31, 1999	Total
Fines, court costs, and bonds not deposited	\$ 1,442	2,456	3,898

In addition, \$64 cash was reported stolen on August 8, 1999 in a break-in at city hall. As a result, undeposited receipts total \$3,962.

The monies that are missing appear to represent cash receipts which were received between July 1998 and June 1999, and were recorded but not deposited. The cash percentage of deposits decreased approximately 20 percent during the period July 1998 through June 1999.

Two receipt books containing a total of 300 municipal court receipts could not be located by the court. We located 84 duplicate copies of these receipt slips. It appears that receipt slips were issued from these two receipt books at the same time other receipt books were in use. The “missing receipt books” included court monies that were received but not deposited into the court’s bank accounts. The use of these additional receipt books helped to conceal the misappropriation. Because 216 receipt slips are still missing, it appears likely additional monies have been misappropriated.

Lack of internal controls, inadequate segregation of duties, and little or no independent review, as discussed in the remainder of the Management Advisory Report (MAR), allowed this misappropriation to go undetected.

Information gathered during our review has been provided to the Wright County Prosecuting Attorney and Sheriff.

WE RECOMMEND the municipal division, along with the city, work with law enforcement officials regarding any criminal prosecution and to obtain restitution of the missing funds.

AUDITEES RESPONSE:

The Municipal Judge and Court Clerk responded:

We agree to cooperate with law enforcement officials regarding any criminal prosecution and to obtain restitution of the missing funds. A public office is a public trust. All current city officials are committed to recovery of any and all funds wrongfully withheld or taken.

2. Accounting Controls and Procedures

A. The duties of receiving, recording, depositing, and disbursing court receipts are not adequately segregated. The Court Clerk performs all of the duties related to the collection and disbursement of fines, court costs, and bonds. Neither the 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 would be improved by segregating the duties of receiving and depositing court monies from recording receipts. If proper segregation of duties cannot be achieved, at a minimum, there should be a documented supervisory review of the bank reconciliations and a comparison of court receipt slips issued to amounts deposited.

B. Beginning in July 1998, receipt slips were not issued or retained for some monies received. In addition, the numerical sequence of receipt slips was not accounted for properly. Some receipt slips were not issued in order and other receipt slips were backdated.

To adequately account for all monies received, receipt slips should be issued for all monies as they are received, and the composition of receipt slips should be reconciled to the composition of bank deposits. In addition, receipt slips should be issued in order.

- C. Receipts were not deposited on a timely basis. Receipts were deposited approximately once or twice a month. To adequately safeguard receipts and to reduce the risk of loss or misuse of funds, deposits should be made intact daily or when accumulated receipts exceed \$100.
- D. The municipal division allowed defendants to make partial payments on fines and costs. However, procedures had not been established to properly account for partial payments received and balances due. Defendants were required to sign a payment agreement form to document the amounts due and establish a payment schedule. However, partial payments received were not always documented on the payment agreement forms. In addition, cases with balances due were not maintained on a balance due docket or other summary listing which can be reviewed by the Judge on a periodic basis.

Periodic supervisory review of balances due and adequate documentation of partial payments received are necessary to ensure that all amounts due are collected or that appropriate follow up action is taken.

- E. Monthly listings of open items (liabilities) were not prepared and reconciled to the available cash balance. Monthly open items listings should be prepared and reconciled to the available cash balance to ensure proper accountability over open cases and ensure monies held in trust are sufficient to meet liabilities.
- F. Fines and court costs were not disbursed monthly to the state and city treasury. As of August 1999 the former court clerk had not disbursed fines and court costs to the city since September 1998. Crime Victim's Compensation (CVC) and Police Officer Standards and Training Commission (POSTC) fees had not been remitted to the state since February 1999. Section 479.080, RSMo 1994, requires fines and court costs be transmitted at least monthly to the city treasury. Section 595.045.5, RSMo Cumulative Supp. 1999, requires 95 percent of the CVC to be paid monthly to the state. POSTC fees should also be disbursed monthly to the state.
- G. Some case files selected for review could not be located. Supreme Court Administrative Rule 8 requires all municipal ordinance case files be maintained ~~three~~ years after the date of filing and all financial records be maintained for five years or upon completion of an audit. Retention of applicable records is necessary to properly account for all municipal monies received.
- H. The final disposition was not adequately documented in many of the case files we reviewed. In addition, the Municipal Judge did not review individual court dockets to ensure approval of the disposition of cases handled through the Traffic Violations Bureau (TVB). To ensure the proper disposition of all cases, case files should be updated to reflect all activity, and the Municipal Judge should review each court docket and sign the docket to indicate approval of the recorded disposition.

- I. The Court Clerk did not file a monthly report with the city of all cases heard in court. Section 479.080.0, RSMo 1994, requires the Court Clerk to prepare a monthly listing of all cases heard in court or prepaid at the TVB, including all fines and court costs collected, to be verified by the clerk or Municipal Judge and filed with the city's governing body.

WE RECOMMEND the municipal division:

- A. Adequately segregate the duties of receiving, recording, depositing, and disbursing court receipts. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and deposits.
- B. Issue receipt slips for all monies received and reconcile the composition of receipt slips issued to the composition of bank deposits. In addition, receipt slips should be issued in order.
- C. Deposit receipts intact daily or when accumulated receipts exceed \$100.
- D. Establish a balance due docket or other summary listing which can be reviewed by the Municipal Judge on a periodic basis, and ensure adequate documentation is maintained of partial payments received.
- E. Prepare monthly open items listings and reconcile these listings to monies held in trust.
- F. Ensure fines and court costs are transmitted to the state and the city treasury at least monthly.
- G. Retain all case files in accordance with Supreme Court Administrative Rule 8.
- H. Ensure the case disposition is adequately documented in all case files and require the Municipal Judge to review and sign all court dockets to indicate approval of all recorded dispositions.
- I. Prepare monthly reports of court actions, including fines and costs collected, and file these with the city's governing body in accordance with state law.

AUDITEES RESPONSE:

The Municipal Judge and Court Clerk Responded:

- A. *The City Clerk will begin reviewing bank reconciliations and comparing receipts to deposits. This will be in place by September 1, 2000.*
- B, C & F-I. *This has been implemented.*
- D. *The Court Clerk will add summary information to the payment docket. This will be in place*

by May 19, 2000.

- E. The Court Clerk is currently keeping an open bond list and will begin reconciling this to the bank account. This will be in place by September 1, 2000.*

This report is intended for the information of the management of the City of Mansfield Municipal Division of the Forty-Fourth Judicial Circuit and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Follow-Up on State Auditor's Prior Recommendations

FORTY-FOURTH JUDICIAL CIRCUIT
CITY OF MANSFIELD, MISSOURI
MUNICIPAL DIVISION
FOLLOW-UP ON STATE AUDITOR'S PRIOR RECOMMENDATIONS

This section reports follow-up action taken by the city of Mansfield Municipal Division on recommendations made in the Management Advisory Report (MAR) of our report on the Forty-Fourth Judicial Circuit Municipal Divisions issued for the two years ended March 31, 1995. The prior recommendations which have not been implemented, but are considered significant, have been repeated in the current MAR.

City of Mansfield Municipal Division

- A.1. Receipt slips were not consecutively numbered and did not bear the court's or police department's names.
- 2. Receipt slips did not consistently indicate the method of payment received.
- 3. Receipts were not always deposited in a timely manner.
- B. The Municipal Judge did not sign the court dockets after case dispositions were recorded.
- C. The Crime Victim's Compensation (CVC) fee was charged on nonmoving traffic violations.
- D. The court did not charge the Independent Living Center (ILC) Fund fees on drug-related traffic offenses.

Recommendation:

- A.1. Issue official prenumbered receipt slips and account for the numerical sequence.
- 2. Indicate the method of payment on all receipt slips issued and reconcile total cash, checks, and money orders received to bank deposits.
- 3. Deposit receipts intact daily or when accumulated receipts exceed \$100.
- B. Require the Municipal Judge's signature on the court dockets.
- C. Discontinue collecting CVC fees on nonmoving traffic violations in accordance with state law.
- D. Assess and collect the ILC fee in accordance with state law.

Status:

- A.1. Partially implemented. Receipt slips are prenumbered, however, the numerical sequence is not accounted for. See MAR No. 2.

- A.2. Partially implemented. The method of payment is indicated on receipt slips; however beginning in July 1998, receipt slips were not issued or retained for all monies received and reconciled to bank deposits. See MAR No. 2.

- A.3,
& B. Not implemented. See MAR No. 2.

- C. Based on statutory changes effective July 1, 1997, CVC fees are to be collected on all cases including non-moving traffic violations.

- D. Based on statutory changes effective July 1, 1997, the ILC fee is no longer required to be collected by municipal divisions.

STATISTICAL SECTION

History, Organization, and
Statistical Information

FORTY-FOURTH JUDICIAL CIRCUIT
CITY OF MANSFIELD, MISSOURI
MUNICIPAL DIVISION
HISTORY, ORGANIZATION,
AND STATISTICAL INFORMATION

The city of Mansfield Municipal Division is one of six municipal divisions within the Forty-Fourth Judicial Circuit, which includes Douglas, Ozark, and Wright counties. The Honorable John G. Moody serves as Presiding Judge.

The municipal division is governed by Chapter 479, RSMo 1994, and by Supreme Court Rule No. 37 titled "Ordinance Violations and Traffic Violations Bureau (TVB)." Section 479.050, RSMo 1994, provides that each municipal division may establish a TVB 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 and handling collections and disbursements. Fines, court costs, and bonds are deposited into a court bank account and are paid by check to the city treasury and the state periodically. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Bradford E. Ellsworth
City Clerk/Court Clerk*	Angela Turney

* Angela Turney terminated employment in August 1999. Betty Dean was hired as City Clerk/Court Clerk in August 1999. Linda Elliott was hired as Court Clerk in September 1999.

Caseload Information

	<u>Year Ended March 31,</u>	
	<u>1999</u>	<u>1998</u>
Number of cases filed	306	283

* * * * *