



Nicole R. Galloway, CPA  
Missouri State Auditor

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# Twenty-Ninth Judicial Circuit

## City of Carl Junction Municipal Division

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<http://auditor.mo.gov>



**Nicole R. Galloway, CPA**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Carl Junction Municipal Court

Missing Funds and Other Questionable Transactions	Based on discrepancies identified by the municipal judge, city officials requested the State Auditor's Office perform an audit of the municipal court. The audit found at least \$65,373 in recorded cash receipts were not deposited and are missing. In addition, another \$31,141 may be missing based on various discrepancies in case files, along with the former court clerk's failure to follow the municipal judge's orders related to warrants and driver license suspensions. The court clerk, who was primarily responsible for all court duties and record keeping, was terminated in June 2014. The Missouri State Highway Patrol is investigating.
Accounting Controls and Procedures	The municipal division has not adequately segregated the duties of receiving and recording receipts, depositing monies, and updating court records, and has not established adequate supervisory reviews to detect errors and irregularities. The municipal division has not established proper controls or procedures for issuing manual receipt slips or accounting for bonds received from the police department. There are no procedures in place to review and collect fines and court costs due on tickets. Voided receipt transactions are not properly documented and appropriate procedures do not exist for independent review and approval of these transactions.
Electronic Data Security	Password controls to reduce the risk of unauthorized access to computers and electronic data have not been established. The former court clerk and the office clerk used the same user identification and password to enter payments received into the computerized system. In addition, employees are not required to periodically change their passwords.
Municipal Division Procedures	The municipal division does not file a monthly report of cases heard with the city. In addition, the city did not file its 2014 financial statement with the State Auditor's Office, including the percent of general operating revenue from fines and court costs for traffic violations, as required by law.

In the areas audited, the overall performance of this entity was **Poor**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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# Twenty-Ninth Judicial Circuit

## City of Carl Junction Municipal Division

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**NICOLE R. GALLOWAY, CPA**  
**Missouri State Auditor**

Presiding Judge  
Twenty-Ninth Judicial Circuit  
and  
Municipal Judge  
and  
Honorable Mayor  
and  
Members of the Board of Aldermen  
City of Carl Junction, Missouri

The State Auditor was requested by city officials, under Chapter 29, RSMo, to audit the City of Carl Junction Municipal Division of the Twenty-Ninth Judicial Circuit. The scope of our audit included, but was not necessarily limited to, May 1, 2012, through June 20, 2014. The objectives of our audit were to:

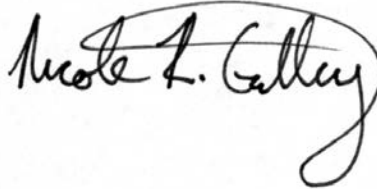
1. Evaluate the municipal division's internal controls over significant financial functions.
2. Evaluate the municipal division's compliance with certain legal provisions.
3. Evaluate the municipal division's compliance with certain court rules.
4. Evaluate the city's compliance with Section 302.341.2, RSMo, which restricted the amount of fines and court costs that may be retained from traffic violations.
5. Determine the extent of monies missing from the municipal division.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the municipal division, 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. We also 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.

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 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 our audit of the division.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) noncompliance with court rules, (4) noncompliance with Section 302.341.2, RSMo, and (5) missing monies totaling at least \$65,373. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Carl Junction Municipal Division of the Twenty-Ninth Judicial Circuit.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style with a large, looping flourish at the end of the name.

Nicole R. Galloway, CPA  
State Auditor

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# Twenty-Ninth Judicial Circuit

## City of Carl Junction Municipal Division

### Management Advisory Report - State Auditor's Findings

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#### **1. Missing Funds and Other Questionable Transactions**

Monies totaling at least \$65,373<sup>1</sup> are missing from municipal court receipts, and an additional \$31,141 is likely missing.

On June 18, 2014, the Municipal Judge identified discrepancies in a defendant's case file. Court Clerk Cynthia Troutman was unable to sufficiently explain the discrepancies. Due to these discrepancies and previous concerns noted by the Municipal Judge, the Court Clerk was placed on administrative leave on June 20, 2014, and was subsequently terminated on June 27, 2014. City officials began an internal investigation and noted additional concerns, including missing cash receipts and numerous case files maintained in disarray throughout the municipal division office. In addition, some defendants contacted the municipal division indicating they had not received bond refunds owed to them. Based on these and other concerns noted by the city, city officials contacted the Missouri State Highway Patrol for assistance and requested the State Auditor's Office (SAO) perform an audit of municipal division operations.

We noted 475 case files stored in unusual places within the office (such as in plastic tubs) instead of in the filing cabinets with the other case files. We reviewed selected case files and other court records to determine the amount of missing monies.

The municipal division's fiscal year is May 1 through April 30. The scope of our audit included, but was not necessarily limited to the period May 1, 2012, through June 20, 2014. After identification of missing monies and the method used to perpetrate and conceal the theft, we also applied limited procedures to receipts for the period May 1, 2011, through April 30, 2012, and to selected case files from March 2004 through April 2012 for the purpose of quantifying other missing monies. It is likely additional monies are missing from time periods prior to the period of our review.

Several defendants with outstanding amounts due in the computerized case management system (computerized system) have provided proof of payment to the city for these amounts. The city provided these documents to us for evaluation during the audit. These defendant payments are included in the amounts reported as undeposited.

#### Undeposited cash receipts

Recorded cash receipts totaling \$65,373 were not deposited.

- The former Court Clerk issued manual receipt slips for receipts totaling at least \$7,953, but did not record these monies in the computerized system or deposit them. See Appendix A. In addition, we noted one

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<sup>1</sup> All amounts presented in this report, including appendixes, are rounded to the nearest dollar.



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manual receipt slip written for \$300 was recorded in the computerized system as \$395 and deposited. This transaction may have been an attempt to cover a prior shortage on the applicable case.

- Cash bonds totaling \$19,025 were not recorded in the municipal division's computerized system or deposited. The police department collects bonds and transmits them to the municipal division. Based on our review of the police department's manual bond logs, we determined \$19,099 was received by the police department, but not received or deposited by the former Court Clerk. Documentation in one defendant's case file showed \$74 of a \$585 cash bond was refunded to the defendant in cash. Therefore, a total \$19,025 of cash bonds is missing. See Appendix B.
- The former Court Clerk did not deposit some monies received that were recorded in the computerized system. We reviewed all deposits into the main bank account and the bond bank account from May 1, 2011, through July 31, 2014. Total monies deposited during that time were \$34,326 less than total receipts recorded in the computerized receipt records. For most of the missing monies, unrecorded checks received were substituted into these deposits for the recorded cash receipts not deposited. To cover the misappropriations, some of these unrecorded checks were recorded in the payees' (defendants') accounts in the computerized system on a later date, but other unrecorded receipts collected on those days were substituted into the deposits to make the deposit balance to the receipt records. In addition, we noted 3 instances in which the former Court Clerk withdrew cash totaling \$11 when making a deposit, apparently to make the deposit balance in total. See Appendix C.
- Our review of selected case files found additional documentation of receipt of monies that were not recorded in the computerized system or deposited for 22 cases totaling \$4,058. For 6 cases, the former Court Clerk had indicated on a reappearance summons in the case file that some or all of the outstanding balance due had been paid. For 5 cases (3 defendants in total), we noted checks were received from defendants with outstanding balances during our review of deposits (Appendix C). However, these checks were not recorded and were substituted into the deposits for recorded cash not deposited. Since these checks were not recorded, these defendants' cases still show outstanding balances, even though payment was received. We subtracted the amount of these checks out of the missing monies in Appendix C to avoid double counting. For 9 cases, either the defendant provided a manual receipt slip as proof of payment or a duplicate manual receipt slip was maintained in the case file; however, these receipts were not recorded in the computerized system or deposited. These manual receipt slips were



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either written from receipt slip books that were not retained by the municipal division or all copies of the related receipt slips were torn out of the receipt slip books retained. Therefore, they are not included in Appendix A. For one case, the police department dispatch log documented the defendant came in to pay, but the former Court Clerk was not available, so the defendant placed \$350 cash in the court drop box. We received a written confirmation from the defendant attesting to this payment. Only the former Court Clerk had access to the drop box. For one case, a bond was posted in 2009, but it was not applied to the defendant's account, and it is no longer in the bond account. See Appendix D.

Possible additional missing monies

We determined at least \$31,141 of possible additional missing monies as follows:

- The former Court Clerk did not handle fines and court costs for some cases consistent with the orders the Municipal Judge recorded on the case docket sheets and entered nolle pros (not prosecuted) in the computerized system for some cases without authorization from the Prosecuting Attorney. Fines and court costs for 32 cases totaling \$2,931 were either not assessed in the computerized system or were reduced or adjusted to zero in the computerized system without authorization. Payments for fines and court costs associated with these cases were likely made to the municipal division, but were not recorded in the computerized system or deposited. See Appendix E.
- We noted additional concerns with various cases. For example, numerous case files had the violator (defendant) copy of the ticket in the file. The court would not have the violator copy of a ticket unless the defendant made a payment through the violations bureau or appeared in court.

In addition, we noted numerous cases in which the Municipal Judge ordered a warrant or a driver license suspension on the case, but there was no warrant in the Missouri State Highway Patrol system or no driver license suspension in the Department of Revenue system. After a warrant or driver license suspension is recorded for a case in the municipal division's computerized system, the system will not include the case on future court dockets unless a new transaction is recorded in the system by the Court Clerk (such as the defendant posting a bond). Therefore, by not filing warrants or driver license suspensions with the proper agencies, action on the cases cease, making it less likely any theft of related receipts would be detected.





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In total, we noted concerns with 243 cases with a total of \$28,210 in possible additional missing monies. See Appendix F for a listing of these cases and an explanation of the concerns related to each case.

- As further discussed in MAR finding number 2.2, 257 of 400 receipt slips from the 2 manual receipt slip books retained by the municipal division were missing. In addition, as explained earlier, some defendants have produced manual receipt slips as proof of payment from receipt slip books not retained by the municipal division. Therefore, it is likely additional defendants were issued manual receipt slips for payments made, but the related receipts were not deposited or recorded in the computerized system.

The lack of segregation of duties, inadequate controls, and the absence of proper oversight by the Municipal Judge or other city officials, as discussed in MAR finding number 2, resulted in the failure to detect these discrepancies.

## Recommendation

The City of Carl Junction Municipal Division continue to work with law enforcement officials regarding criminal prosecution related to the missing funds and other questionable transactions, including restitution of missing funds.

## Auditee's Response

*The court issued "Operating Order #1" effective August 28, 2010, wherein the court ordered:*

*"VII. Accounting Procedures. ... the Court Administrator [Court Clerk] shall:*

*G. Develop a system for independent monitoring, receiving and depositing monies as an independent task segregated from the recording and disbursement of collections. In the event that such duties cannot be segregated, at a minimum, the Court Administrator [Court Clerk] shall request the City develop a documented independent comparison of receipt slips issued in the amount and composition of deposits, and independent review of the bank statements and month-end reconciliations. (Source: Court Operating Rule [COR] 4.51)"*

*Following written reprimands of the Municipal Clerk in January 2012, May 2013, and spot audits by the city's accounting firm, it was the Court's understanding that full time city personnel were providing an "...independent comparison of receipt slips issued in the amount and composition of deposits, and independent review of bank statements and month-end reconciliations."*

*The court has and will continue to work with law enforcement officials regarding criminal prosecution related to the missing funds and other*



*questionable transactions, including restitution of missing funds as outlined by the audit.*

## **2. Accounting Controls and Procedures**

We identified significant weaknesses with accounting controls and procedures. As a result, some receipts were not accounted for properly. According to municipal division records, receipts totaled approximately \$149,000 and \$163,000 for the fiscal years ended April 30, 2014 and 2013, respectively.

### **2.1 Segregation of duties and supervisory review**

The municipal division has not adequately segregated the duties of receiving and recording receipts, depositing monies, and updating court records, and has not established adequate supervisory reviews to detect errors and irregularities.

Prior to June 2013, the former Court Clerk was primarily responsible for all duties related to the collection of monies, posting fines and court costs received into the computerized system, preparing and making deposits, and updating electronic case information. In addition, cash bonds were collected and receipted by the police department, then transmitted to the former Court Clerk to be recorded in the computerized system and deposited. Neither the Municipal Judge nor other city personnel independent of the cash custody and record-keeping functions provided an adequate independent or supervisory review of the work performed by the former Court Clerk.

In June 2013, based on concerns identified by the Municipal Judge and the city's external auditors, the City Clerk began reviewing municipal division receipt reports printed from the computerized system by the former Court Clerk to ensure the amounts deposited agreed to the total receipt amounts recorded in the system since the last deposit. However, because the former Court Clerk was not always recording manual receipt slips and bonds in the computerized system and was also substituting unrecorded check receipts into deposits for recorded cash receipts, total receipts recorded in the computerized system typically agreed to the deposit totals, allowing the undeposited receipts to go undetected.

In addition, no independent or supervisory reviews were performed of electronic case information in the computerized system (including status and disposition of cases entered in the system) to ensure all tickets were entered into the computerized system and to ensure the Municipal Judge's orders were followed. As explained in MAR finding number 1, the former Court Clerk made numerous unauthorized entries into the computerized system and did not always handle fines and court costs consistent with the orders the Municipal Judge recorded on the case docket. An independent comparison of manual case files to electronic case files is needed to determine proper case status.



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Periodic and detailed supervisory or independent reviews of receipt transactions and electronic case information help ensure all transactions are accounted for properly and assets are adequately safeguarded. Such reviews would reduce the possibility of errors, loss, theft, or misuse of funds going undetected.

After the former Court Clerk was terminated in June 2014, the city implemented new procedures requiring all municipal division receipts be collected by city employees, not by municipal division employees. The current Court Clerk is responsible for updating/maintaining case records, but does not collect monies. These new procedures allow for a segregation of duties between receipt collection and updating/maintaining court case records. In addition, monthly reconciliation procedures are performed by the City Clerk.

## 2.2 Manual receipt slips

The municipal division has not established proper controls or procedures for manual receipt slips. The following concerns were noted during a review of manual receipt slips:

- Two generic manual receipt slip books were used concurrently during the years ended April 30, 2014 and 2013, to record monies received, instead of recording receipts directly into the computerized system. In addition, manual receipt slip books for periods prior to February 2013 were not properly retained by the municipal division. Our review of the 2 manual receipt slip books available identified 257 of 400 receipt slips had both the original and copy torn from the applicable receipt slip book and not retained (18 of the 400 receipt slips had not been issued and were intact in the applicable receipt slip book), leaving 125 receipt slip copies in the books.
- Manual receipt slips were not always recorded in the computerized system timely and subsequently the related monies were not deposited timely. Of the 125 available manual receipt slips, 69 were recorded and deposited. Of these 69 receipt slips, 46 (67 percent) were not recorded in the computerized system for 7 or more days after receipt. The former Court Clerk held these 69 receipts an average of 41 days before recording them in the computerized system and deposited them an average of 44 days after receipt. One manual receipt slip issued on April 19, 2013, was not recorded in the computerized system until March 4, 2014, a lapse of 319 days.
- There is no independent review to ensure manual receipt slips issued are properly recorded in the computerized system and the related monies are subsequently deposited. As explained in MAR finding number 1, the former Court Clerk issued 56 manual receipt slips for receipts totaling at



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least \$7,878, but did not deposit these monies or record them in the computerized system.

Controls over manual receipt slips are necessary to adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds. Necessary controls include utilizing one official prenumbered manual receipt slip book at a time, accounting for the numerical sequence of manual receipt slips, and ensuring proper and timely recording of manual receipts in the computerized system. In addition, COR 4.53.2, which became effective January 1, 2014, restricts courts using an approved local automated system to issue manual receipt slips only when the automated system is unavailable or as authorized by order of the presiding judge.

## 2.3 Bond procedures

We identified various problems with handling of bonds. The police department issues prenumbered bond forms for each cash bond collected and records each bond on a manual one-write ledger. The police department periodically transmits bond receipts along with copies of bond forms to the municipal division.

- The municipal division does not issue a receipt slip or provide any other formal acknowledgement to the police department for receipt of cash bond transmittals, nor does an independent person reconcile municipal division bond receipts in the computerized system with the police department bond ledger or prenumbered bond forms to ensure all bonds are accounted for properly. Our review determined only bond receipts recorded in the computerized system were deposited. As explained in MAR finding number 1, cash bonds totaling \$19,025 were received by the police department, but the former Court Clerk did not record these monies in the computerized system or deposit them.
- Bonds were not always recorded in the computerized system timely or deposited timely. We reviewed the police department bond ledger receipts for the period May 1, 2011, through June 20, 2014, and noted it took an average of 30 days for the municipal division to record the cash bonds. One cash bond received by the police department on August 23, 2012, was not recorded in the municipal division computerized system until April 17, 2013, a lapse of 237 days. Because the municipal division does not document the date cash bonds are received from the police department, it is unclear if the municipal division or the police department (or both) is responsible for the untimely recording and depositing.
- Some bond refunds are made in cash, instead of recording and depositing the bonds and issuing refund checks. For example, a \$500 cash bond was collected by the police department on July 23, 2013. On July 24, 2013, the former Court Clerk applied \$150 of the bond to the fines and court costs for the related case and refunded the remaining



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\$350 to the defendant in cash. We received a written confirmation from the defendant attesting to this cash refund.

To reduce the risk of loss, theft, or misuse of bond monies, and to provide assurance that all bond monies are accounted for properly, procedures are necessary to account for the numerical sequence of bond forms, document transmittals to the municipal division, and record and deposit bonds timely and intact.

## 2.4 Unpaid fines and costs

The municipal division does not have procedures in place for reviewing and collecting monies due on tickets. At our request, the current City Clerk prepared a list of open court cases as of September 2014, with the outstanding balance totaling approximately \$286,000. As explained in MAR finding number 1, our review of selected case files noted numerous cases with outstanding balances for which receipts may have been collected by the municipal division, but not recorded or deposited.

Procedures to periodically review unpaid fines and court costs are necessary to ensure proper and timely follow-up action is taken on amounts due the municipal division. Such procedures help reduce the risk of loss, theft, or misuse of monies and helps maximize municipal division collections.

## 2.5 Voided receipt transactions

Voided receipt transactions in the computerized system are not properly documented and the municipal division has not established procedures for review and approval of such transactions by persons independent of the receipting process.

Our review of voided transactions noted most of them appeared to result from erroneous receipt transactions and were immediately re-entered correctly. However, because the reasons for voiding transactions are not documented, we could not determine the reasons for all of these transactions.

Adequate documentation and independent review and approval of voided transactions are necessary to help ensure such transactions are appropriate and reduce the risk of errors, loss, theft, or misuse of funds.

## Recommendations

The City of Carl Junction Municipal Division:

- 2.1 Ensure independent reviews are performed of accounting records and electronic case records. In addition, the Municipal Division should compare manual case files to the electronic case files and make corrections necessary to ensure case information is accurate.
- 2.2 Ensure one manual receipt slip book is used at a time, the use of manual receipt slips is limited, manual receipt slips are retained and



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recorded timely in the computerized system, and monies are deposited timely. In addition, the numerical sequence of manual receipt slips should be accounted for properly, and related receipt amounts should be reconciled to the computerized system by someone independent of the receiving process.

2.3 Work with the police department to establish procedures to account for the numerical sequence of bond forms. In addition, all bond receipts should be recorded and deposited timely and intact, and refunds made by check.

2.4 Develop adequate procedures to account for and follow up on delinquent amounts.

2.5 Require an independent review and approval of void transactions, and document reasons for voiding transactions.

## Auditee's Response

2.1 *The court has previously mandated "independent" reviews or comparisons as ordered in the "Operating Order #1" referenced above and will continue with such mandate.*

*In addition, the court and city have implemented a procedure which has the City Clerk doing independent spot reviews and comparisons of case files compared to the electronic case files. This allows for necessary corrections to be made, which ensure the accuracy of case file information.*

2.2 *The court has implemented this recommendation.*

2.3 *The court is implementing this recommendation.*

2.4 *The court continues to adapt its procedures, in accordance with the changing laws, to account for and follow up on delinquent amounts.*

2.5 *The court has implemented this recommendation.*

## 3. Electronic Data Security

Municipal division procedures related to electronic data security need improvement.

The municipal division has not established adequate password controls to reduce the risk of unauthorized access to computers and electronic data. The former Court Clerk and the Office Clerk (city employee who also works for the municipal division) used the same user identification and password when entering receipts into the computerized system. In addition, employees are not required to change passwords periodically to help ensure they remain known only to the assigned user.



To control access, a unique user identification and password should be assigned to each user of a system. These passwords should be kept confidential and changed periodically to help limit unauthorized access to and use of computers and data.

## Recommendation

The City of Carl Junction Municipal Division require user identifications and passwords, which are confidential and periodically changed to prevent unauthorized access to municipal division computers and data, for all employees.

## Auditee's Response

*The court is, has been, and will continue to be adamant that this recommendation be followed. This can be demonstrated by the court's own correspondence to the city dated July 21, 2014, wherein the court brought the matter to the city's attention once again.*

## 4. Municipal Division Procedures

Municipal division procedures related to reports of cases heard and excess revenue reporting need improvement.

### 4.1 Report of cases heard

The municipal division does not file a monthly report of cases heard with the city. Without such a report, the city cannot effectively monitor municipal division activity and ensure monies are properly remitted.

Section 479.080.3, RSMo, and Supreme Court Operating Rule 4.29 require the Court Clerk to prepare a monthly report of all cases heard in the court, including the names of the defendants and fines and court costs imposed, to be verified by the Court Clerk or Municipal Judge and filed with the city.

### 4.2 Excess revenue reporting

The city has not filed its annual financial statement, including an accounting of the percent of annual general operating revenue from fines and court costs, with the SAO for the year ended April 30, 2014, as required.

Section 302.341, RSMo, effective August 28, 2013, to August 27, 2015, was applicable for the scope of this audit and required cities to provide an accounting of the percent of annual general operating revenue from fines and court costs for traffic violations (excess revenue calculation) in annual financial reports submitted to the SAO (as required by Section 105.145, RSMo). Prior to August 28, 2015, a city that was noncompliant with the law was subject to immediate loss of jurisdiction of the city's municipal court on all traffic-related charges until all requirements of the section were satisfied.

Section 105.145, RSMo, requires all political subdivisions to file annual reports of financial transactions with the SAO. 15 CSR 40-3.030(5) requires financial reports to be filed within 6 months of the entity's fiscal year end.



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During the 2015 legislative session the General Assembly passed and the Governor signed into law Senate Bill No. 5 (SB 5), which became effective August 28, 2015. SB 5, among other things, moved the excess revenue requirements to Section 479.359, RSMo, and established sanctions for failure to file annual excess revenue information with the SAO, including authorizing the Department of Revenue to redirect certain revenues due to the city and possible loss of municipal court jurisdiction until such filings are made.

City officials stated the city's independent financial statement audit for fiscal year 2014 has not been issued or filed with the SAO, pending the release of our audit report quantifying the extent of monies missing. However, waiting to file the financial reports with the SAO caused the city to be in violation of the reporting requirements previously required by Section 302.341.2, RSMo, and 15 CSR 40-3.030(5).

## Recommendations

The City of Carl Junction Municipal Division:

- 4.1 Ensure a monthly report of cases heard in the municipal division is prepared and filed with the city in accordance with state law and the Supreme Court Operating Rule.
- 4.2 Work with the city to ensure annual financial statements, including the required accounting and calculation of possible excess revenues, are filed timely with the SAO.

## Auditee's Response

- 4.1 *Pursuant to the Standing Order referenced in Response 1.1 above, the court mandated:*  
  
*"III. Reporting Requirements.*  
*A. Reporting to the City. Within the first ten (10) days of each month, the Court Administrator [Court Clerk] shall submit to the City Clerk the dockets of all cases heard during the preceding month by the court and those cases in which there was an application for a trial de novo. The City Clerk shall make a copy of the previous month's docket showing all case dispositions."*  
  
*To the court's knowledge, this is being followed.*
- 4.2 *The court will implement this recommendation.*



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# Twenty-Ninth Judicial Circuit

## City of Carl Junction Municipal Division

### Organization and Statistical Information

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The City of Carl Junction Municipal Division is in the Twenty-Ninth Judicial Circuit, which consists of Jasper County. The Honorable David C. Dally serves as Presiding Judge.

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

#### Personnel

At April 30, 2014, the municipal division employees were as follows:

Title	Name
Municipal Judge	Mark Elliston
Court Clerk	Cynthia Troutman
Office Clerk (1)	Glenna Henson

(1) A city employee who also works in the court.

#### Financial and Caseload Information

	Year Ended April 30,	
	2014	2013
Receipts (1)	\$148,779	\$163,110
Number of cases filed	1,253	1,315

(1) Includes receipts recorded in the computerized system, along with additional receipts identified in Appendixes A through C that were not recorded in the computerized system.

#### Vehicle Stops Report

Section 590.650, RSMo, requires law enforcement agencies report vehicle stop data to the Attorney General's Office (AGO) by March 1st of each year. The AGO compiles the data in a statewide report. The 2014 data can be viewed on the AGO website at <https://ago.mo.gov/docs/default-source/public-safety/2014agencyreports.pdf?sfvrsn=2>. The 2013 data can be viewed on the AGO website at <https://ago.mo.gov/docs/default-source/public-safety/2013agencyreports.pdf?sfvrsn=2>. The following tables present data excerpted from the AGO reports for the City of Carl Junction Police Department. In addition, see information at <https://ago.mo.gov/home/vehicle-stops-report/2014-executive-summary> and <https://ago.mo.gov/home/vehicle-stops-report/2013-executive-summary> for background information on the AGO's vehicle stops executive summary along with definitions for footnotes of the following tables.



Twenty-Ninth Judicial Circuit  
 City of Carl Junction Municipal Division  
 Organization and Statistical Information

Racial Profiling Data/2014 - Carl Junction Police Department - Population 5,370<sup>1</sup>

Key Indicators	Total	White	Black	Hispanic	Asian	Am. Indian	Other
Stops	1551	1449	50	37	8	2	5
Searches	91	77	9	4	1	0	0
Arrests	70	60	5	5	0	0	0
Statewide Population	N/A	82.76	10.90	2.94	1.71	0.41	1.28
Local Population	N/A	93.13	0.80	2.23	0.89	1.17	1.77
Disparity Index <sup>2</sup>	N/A	1.00	4.03	1.07	0.58	0.11	0.18
Search Rate <sup>3</sup>	5.87	5.31	18.00	10.81	12.50	0.00	0.00
Contraband hit rate <sup>4</sup>	37.36	36.36	44.44	50.00	0.00	#Num!	#Num!
Arrest rate <sup>5</sup>	4.51	4.14	10.00	13.51	0.00	0.00	0.00

Racial Profiling Data/2013 - Carl Junction Police Department - Population 5,370<sup>1</sup>

Key Indicators	Total	White	Black	Hispanic	Asian	Am. Indian	Other
Stops	1588	1489	56	32	5	0	6
Searches	98	89	6	2	0	0	1
Arrests	68	63	4	1	0	0	0
Statewide Population	N/A	82.76	10.90	2.94	1.71	0.41	1.28
Local Population	N/A	93.13	0.80	2.23	0.89	1.17	1.77
Disparity Index <sup>2</sup>	N/A	1.01	4.40	0.90	0.35	0.00	0.21
Search Rate <sup>3</sup>	6.17	5.98	10.71	6.25	0.00	#Error	16.67
Contraband hit rate <sup>4</sup>	37.76	35.96	66.67	0.00	#Error	#Error	100.00
Arrest rate <sup>5</sup>	4.28	4.23	7.14	3.13	0.00	#Error	0.00

<sup>1</sup> Population figures are from the 2010 Census for persons 16 years of age and older who designated a single race. Hispanics may be of any race. "Other" includes persons of mixed race and unknown race.

<sup>2</sup> Disparity index = (proportion of stops / proportion of population). A value of 1 represents no disparity; values greater than 1 indicate over-representation, values less than 1 indicate under-representation.

<sup>3</sup> Search rate = (searches / stops) X 100

<sup>4</sup> Contraband hit rate = (searches with contraband found / total searches) X 100

<sup>5</sup> Arrest rate = (arrests / stops) X 100

#Error or #Num! indicates zero denominator

Appendix A

Twenty-Ninth Judicial Circuit  
 City of Carl Junction Municipal Division  
 Supporting Documentation - Undeposited Cash Receipts - Manual Receipt Slips

<u>Date Received</u>	<u>A Manual Receipt Slip Number</u>	<u>B Amount Received But Not Recorded or Deposited</u>
02/22/2013	664441	\$ 90
02/28/2013	664442	60
03/12/2013	664448	666
03/13/2013	664451	25
03/14/2013 C	664452	1,282
04/29/2013	664201	100
04/29/2013	664203	50
05/15/2013	664465	85
05/15/2013	664468	20
05/15/2013	664475	147
05/15/2013	664476	25
06/17/2013	664479	90
07/10/2013	664485	100
07/12/2013	664487	160
07/16/2013	664489	100
07/16/2013	664490	183
08/05/2013	664492	294
08/16/2013	664496	120
08/26/2013	664498	239
09/04/2013	664499	72
09/04/2013	664500	308
10/18/2013	664245	50
10/18/2013	664246	60
10/29/2013	664247	114
11/19/2013	664252	179
11/27/2013	664269	74
12/02/2013	664271	62
12/16/2013	664272	90
12/18/2013	664274	50
12/18/2013	664275	90
12/18/2013 D	664276	20
12/18/2013	664280	90
12/18/2013	664282	50
01/13/2014	664289	218
01/15/2014	664291	90
01/23/2014 E	664292	55
01/27/2014	664295	401
02/07/2014	664297	39
02/10/2014	664298	224

Appendix A

Twenty-Ninth Judicial Circuit  
 City of Carl Junction Municipal Division  
 Supporting Documentation - Undeposited Cash Receipts - Manual Receipt Slips

Date Received	A Manual Receipt Slip Number	B Amount Received But Not Recorded or Deposited
02/14/2014	664316	494
02/26/2014	664318	75
02/28/2014	664319	14
05/14/2014	664352	35
05/14/2014	664353	128
05/14/2014	664354	100
05/14/2014	664355	40
05/14/2014	664356	50
05/14/2014	664360	104
05/21/2014	664371	272
06/18/2014	664374	144
06/18/2014	664375	100
06/18/2014	664376	60
06/18/2014	664377	50
06/18/2014	664378	50
06/19/2014	664379	40
06/19/2014	664380	25
		\$ <u>7,953</u>

- A Two manual receipt slip books with different numerical sequences were used simultaneously during 2013.
- B Unless otherwise noted, the entire amount of each manual receipt slip was not recorded in the computerized system or deposited.
- C This \$1,282 is counted as missing here and reduced from the total missing in Appendix C to avoid duplication.
- D Manual receipt slip was written for \$50, but only \$30 was recorded and deposited.
- E Manual receipt slip was written for \$280, but only \$225 was recorded and deposited.

Appendix B

Twenty-Ninth Judicial Circuit  
 City of Carl Junction Municipal Division  
 Supporting Documentation - Undeposited Cash Receipts - Bond Receipts

<u>Date Received</u>	<u>Police Department Manual Bond Receipt Slip Number</u>	<u>A Amount Received But Not Recorded or Deposited</u>
09/21/2012	1789	\$ 500
09/25/2012	1790	524
11/29/2012	1807	30
12/11/2012	1810	500
12/30/2012	1815	675
01/17/2013 B	1820	511
02/24/2013	1826	350
04/06/2013	1831	85
04/13/2013	1835	585
05/03/2013	1839	30
05/03/2013	1840	362
05/09/2013	1842	500
05/11/2013	1844	500
05/18/2013	1846	1,235
05/23/2013	1847	304
07/23/2013	1859	500
08/14/2013	1864	298
09/09/2013	1869	279
10/03/2013	1875	500
10/03/2013	1876	500
10/22/2013	1880	500
10/22/2013	1881	90
10/27/2013	1882	500
11/02/2013	1883	500
11/02/2013	1884	85
11/27/2013	1890	500
12/07/2013	1892	500
12/07/2013	1893	670
12/20/2013	1897	500
12/29/2013	1901	500
01/05/2014	1905	500
01/16/2014	1907	90
01/19/2014	1910	115
01/22/2014	1911	757
02/02/2014	1917	270
03/11/2014	1926	1,000
03/27/2014	1930	500
04/23/2014	1940	500
05/10/2014	1947	590

Appendix B

Twenty-Ninth Judicial Circuit  
City of Carl Junction Municipal Division  
Supporting Documentation - Undeposited Cash Receipts - Bond Receipts

<u>Date Received</u>	<u>Police Department Manual Bond Receipt Slip Number</u>	<u>A Amount Received But Not Recorded or Deposited</u>
05/11/2014	1948	500
06/07/2014	1956	590
06/15/2014	1960	500
		\$ <u><u>19,025</u></u>

A Unless otherwise noted, the entire amount of each manual bond receipt slip was not recorded in the computerized system or deposited.

B The manual bond receipt slip showed \$585 total received. However, there was documentation in the defendant's case file showing \$74 in cash was refunded to the defendant. Therefore, the amount received but not deposited appears to be \$511.

Appendix C

Twenty-Ninth Judicial Circuit  
 City of Carl Junction Municipal Division  
 Supporting Documentation - Undeposited Cash Receipts - Deposit Shortages  
 May 1, 2011, through July 31, 2014

Deposit Date		A Recorded Cash Receipts	A Recorded Check Receipts	B Unrecorded Check Receipts	Total Receipts	Cash Deposited	Checks Deposited	Cash Withdrawn When Deposit Made	Total Deposited	C Adjustments	Undeposited Receipts
5/17/2011	D \$	3,038	1,410	85	4,533	2,953	1,495	0	4,448	0	(85)
5/23/2011		4,608	2,140	1,493	8,241	3,114	3,633	0	6,747	0	(1,494)
5/24/2011		0	0	0	0	1	0	0	1	0	1
5/31/2011	D	817	226	0	1,043	817	226	0	1,043	0	0
5/31/2011		0	0	50	50	0	50	0	50	0	0
6/3/2011		0	0	0	0	85	0	0	85	0	85
6/8/2011	D	545	880	10	1,435	535	890	(4)	1,421	0	(14)
6/14/2011	D	745	429	0	1,174	745	429	0	1,174	0	0
6/16/2011		1,371	326	0	1,697	1,371	326	0	1,697	0	0
6/21/2011		1,080	1,455	50	2,585	909	1,626	0	2,535	0	(50)
6/23/2011		402	935	0	1,337	402	935	0	1,337	0	0
<b>6/23/2011</b>		2,105	0	0	2,105	2,105	0	0	2,105	0	0
6/30/2011		2,010	50	725	2,785	1,335	725	0	2,060	0	(725)
7/18/2011		608	711	495	1,814	63	1,256	0	1,319	0	(495)
<b>7/18/2011</b>		812	0	300	1,112	512	300	0	812	0	(300)
7/25/2011		2,463	1,838	936	5,237	3,158	1,979	0	5,137	0	(100)
8/5/2011		511	1,767	0	2,278	511	1,767	0	2,278	0	0
8/17/2011		1,674	1,103	240	3,017	1,434	1,343	0	2,777	0	(240)
8/19/2011		1,069	175	175	1,419	894	350	0	1,244	0	(175)
8/31/2011		251	1,051	0	1,302	251	1,051	0	1,302	0	0
9/6/2011		0	0	0	0	223	0	0	223	0	223
9/13/2011	D	1,428	1,528	0	2,956	1,428	1,528	0	2,956	0	0
9/21/2011		2,418	438	339	3,195	2,079	777	0	2,856	0	(339)
<b>9/21/2011</b>		500	0	0	500	500	0	0	500	0	0
<b>9/21/2011</b>		21	0	0	21	21	0	0	21	0	0
9/28/2011		245	1,299	200	1,744	45	1,499	0	1,544	0	(200)
10/12/2011	E	0	0	126	126	126	126	0	252	0	126
<b>10/17/2011</b>		500	0	0	500	500	0	0	500	0	0
10/20/2011		1,904	329	0	2,233	2,104	129	0	2,233	0	0
10/20/2011		1,875	374	1,183	3,432	692	1,556	0	2,248	0	(1,184)
10/24/2011		2,221	444	1,905	4,570	566	2,099	0	2,665	0	(1,905)
10/24/2011		0	85	150	235	0	235	0	235	0	0
<b>10/26/2011</b>		2,860	0	689	3,549	511	689	0	1,200	0	(2,349)
<b>10/31/2011</b>		0	0	1,128	1,128	122	1,128	0	1,250	0	122
<b>10/31/2011</b>		500	0	0	500	500	0	0	500	0	0
<b>11/7/2011</b>		162	500	0	662	915	0	0	915	0	253
11/15/2011		675	25	0	700	675	25	0	700	0	0
11/15/2011		0	0	1,000	1,000	0	1,000	0	1,000	0	0
11/21/2011		2,889	0	247	3,136	2,642	247	0	2,889	0	(247)
11/30/2011		330	1,153	50	1,533	280	1,203	0	1,483	0	(50)

Appendix C

Twenty-Ninth Judicial Circuit  
 City of Carl Junction Municipal Division  
 Supporting Documentation - Undeposited Cash Receipts - Deposit Shortages  
 May 1, 2011, through July 31, 2014

Deposit Date	A Recorded Cash Receipts	A Recorded Check Receipts	B Unrecorded Check Receipts	Total Receipts	Cash Deposited	Checks Deposited	Cash Withdrawn When Deposit Made	Total Deposited	C Adjustments	Undeposited Receipts
12/5/2011	0	0	270	270	0	270	0	270	0	0
<b>12/5/2011</b>	585	0	0	585	585	0	0	585	0	0
12/22/2011	1,901	965	2,251	5,117	40	2,326	0	2,366	0	(2,751)
12/22/2011	5,294	881	2,916	9,091	2,378	3,797	0	6,175	0	(2,916)
<b>1/4/2012</b>	0	0	565	565	122	565	0	687	0	122
1/5/2012	1,364	0	1,290	2,654	74	1,290	0	1,364	0	(1,290)
1/20/2012	3,881	0	611	4,492	3,270	611	0	3,881	0	(611)
2/6/2012	3,129	472	2,648	6,249	394	2,648	0	3,042	0	(3,207)
2/7/2012	220	0	590	810	220	590	0	810	0	0
2/16/2012	2,752	723	698	4,173	2,777	698	0	3,475	0	(698)
2/16/2012	1,961	306	2,116	4,383	852	2,198	0	3,050	0	(1,333)
2/24/2012	0	0	89	89	0	89	0	89	0	0
<b>2/24/2012</b>	0	0	122	122	3	122	0	125	0	3
2/29/2012	3,380	299	728	4,407	803	753	0	1,556	0	(2,851)
3/2/2012	0	0	360	360	1,638	360	0	1,998	0	1,638
3/15/2012	3,121	50	0	3,171	3,121	50	0	3,171	0	0
3/21/2012	2,264	0	1,925	4,189	339	1,925	0	2,264	0	(1,925)
<b>4/16/2012</b>	2,990	0	2,053	5,043	937	2,053	0	2,990	0	(2,053)
4/23/2012	3,910	844	2,279	7,033	2,475	2,279	0	4,754	0	(2,279)
4/26/2012	2,228	1,900	0	4,128	4,128	0	0	4,128	0	0
4/26/2012	744	761	0	1,505	1,505	0	0	1,505	0	0
<b>4/26/2012</b>	200	0	0	200	1,354	0	0	1,354	0	1,154
Fiscal year 2012 total	82,561	27,872	33,087	143,520	62,139	53,246	(4)	115,381	0	(28,139)
5/4/2012	1,741	0	1,098	2,839	1,741	1,098	0	2,839	0	0
5/8/2012	0	0	0	0	1,098	0	0	1,098	0	1,098
5/17/2012	813	366	0	1,179	813	366	0	1,179	0	0
5/17/2012	2,636	386	613	3,635	1,089	999	0	2,088	0	(1,547)
5/18/2012	3,265	448	966	4,679	2,289	1,424	0	3,713	0	(966)
<b>5/30/2012</b>	1,540	0	0	1,540	765	0	0	765	0	(775)
5/31/2012	0	0	654	654	0	654	0	654	0	0
6/4/2012	575	2,006	0	2,581	575	2,006	0	2,581	0	0
6/4/2012	0	0	398	398	0	398	(5)	393	0	(5)
6/8/2012	104	559	0	663	81	559	0	640	0	(23)
6/8/2012	149	0	0	149	149	0	0	149	0	0
6/12/2012	50	100	0	150	50	100	0	150	0	0
<b>6/12/2012</b>	50	0	0	50	50	0	0	50	0	0
<b>6/12/2012</b>	0	295	0	295	0	295	0	295	0	0
6/13/2012	140	0	0	140	140	0	0	140	0	0
6/14/2012	110	370	0	480	110	370	0	480	0	0
6/15/2012	235	32	0	267	235	32	0	267	0	0



Appendix C

Twenty-Ninth Judicial Circuit  
 City of Carl Junction Municipal Division  
 Supporting Documentation - Undeposited Cash Receipts - Deposit Shortages  
 May 1, 2011, through July 31, 2014

Deposit Date	A Recorded Cash Receipts	A Recorded Check Receipts	B Unrecorded Check Receipts	Total Receipts	Cash Deposited	Checks Deposited	Cash Withdrawn When Deposit Made	Total Deposited	C Adjustments	Undeposited Receipts
6/18/2012	605	1,176	0	1,781	605	1,176	0	1,781	0	0
6/19/2012	333	1,007	0	1,340	333	1,007	0	1,340	0	0
6/22/2012	1,608	3,000	0	4,608	1,608	3,000	0	4,608	0	0
6/22/2012	769	189	0	958	768	190	0	958	0	0
6/22/2012	1,258	33	0	1,291	1,252	39	0	1,291	0	0
6/28/2012	430	530	0	960	430	530	0	960	0	0
7/10/2012	414	432	0	846	414	432	0	846	0	0
7/11/2012	1,250	103	0	1,353	1,250	103	0	1,353	0	0
7/13/2012	803	1,674	0	2,477	803	1,674	0	2,477	0	0
7/16/2012	1,486	158	0	1,644	1,486	158	0	1,644	0	0
7/19/2012	3,117	369	0	3,486	3,117	369	0	3,486	0	0
7/25/2012	702	1,879	0	2,581	702	1,879	0	2,581	0	0
7/26/2012	181	375	0	556	181	375	0	556	0	0
7/30/2012	93	24	1,425	1,542	93	1,449	0	1,542	0	0
8/3/2012	0	119	0	119	0	119	0	119	0	0
<b>8/3/2012</b>	70	85	0	155	70	85	0	155	0	0
8/8/2012	253	0	0	253	253	0	0	253	0	0
<b>8/8/2012</b>	500	0	0	500	500	0	0	500	0	0
8/9/2012	273	100	10	383	263	110	0	373	0	(10)
8/9/2012	571	498	0	1,069	571	498	0	1,069	0	0
8/10/2012	478	1,168	0	1,646	478	1,168	0	1,646	0	0
8/14/2012	1,781	558	0	2,339	1,781	558	0	2,339	0	0
8/16/2012	1,678	1,376	0	3,054	1,678	1,376	0	3,054	0	0
8/16/2012	1,361	308	0	1,669	1,361	308	0	1,669	0	0
8/20/2012	885	1,191	0	2,076	885	1,191	0	2,076	0	0
8/20/2012	827	468	0	1,295	827	468	0	1,295	0	0
8/27/2012	388	895	0	1,283	388	895	0	1,283	0	0
<b>8/27/2012</b>	1,000	0	0	1,000	1,000	0	0	1,000	0	0
8/30/2012	100	0	0	100	100	0	0	100	0	0
9/6/2012	230	51	0	281	230	51	0	281	0	0
9/12/2012	692	479	0	1,171	692	479	0	1,171	0	0
9/13/2012	420	954	0	1,374	420	954	0	1,374	0	0
9/19/2012	1,175	1,615	0	2,790	1,175	1,615	0	2,790	0	0
9/20/2012	469	368	0	837	469	368	0	837	0	0
9/20/2012	1,736	848	0	2,584	1,736	848	0	2,584	0	0
9/21/2012	271	1,306	0	1,577	271	1,306	0	1,577	0	0
9/24/2012	347	464	0	811	347	464	0	811	0	0
10/4/2012	97	1,345	0	1,442	97	1,345	0	1,442	0	0
10/4/2012	312	0	0	312	312	0	0	312	0	0
10/9/2012	385	99	0	484	385	99	0	484	0	0

Appendix C

Twenty-Ninth Judicial Circuit  
 City of Carl Junction Municipal Division  
 Supporting Documentation - Undeposited Cash Receipts - Deposit Shortages  
 May 1, 2011, through July 31, 2014

Deposit Date	A Recorded Cash Receipts	A Recorded Check Receipts	B Unrecorded Check Receipts	Total Receipts	Cash Deposited	Checks Deposited	Cash Withdrawn When Deposit Made	Total Deposited	C Adjustments	Undeposited Receipts
10/16/2012	301	132	0	433	301	132	0	433	0	0
10/16/2012	424	591	0	1,015	423	592	0	1,015	0	0
<b>10/16/2012</b>	426	0	0	426	426	0	0	426	0	0
10/18/2012	5,284	1,450	0	6,734	5,284	1,450	0	6,734	0	0
10/19/2012	189	661	0	850	189	661	0	850	0	0
10/23/2012	420	363	0	783	420	363	0	783	0	0
10/26/2012	125	322	50	497	75	372	0	447	0	(50)
10/31/2012	432	0	0	432	355	0	0	355	0	(77)
<b>10/31/2012</b>	355	0	0	355	432	0	0	432	0	77
11/7/2012	245	85	0	330	245	85	0	330	0	0
11/13/2012	1,243	545	55	1,843	1,188	600	0	1,788	0	(55)
<b>11/13/2012</b>	436	0	0	436	436	0	0	436	0	0
11/16/2012	2,614	723	0	3,337	2,615	722	0	3,337	0	0
11/16/2012	334	1,476	283	2,093	51	1,759	0	1,810	0	(283)
11/16/2012	0	0	102	102	0	102	0	102	0	0
<b>11/16/2012</b>	127	0	0	127	127	0	0	127	0	0
11/26/2012	50	150	0	200	50	150	0	200	0	0
<b>11/26/2012</b>	50	0	0	50	50	0	0	50	0	0
12/3/2012	396	140	50	586	346	190	0	536	0	(50)
<b>12/3/2012</b>	585	0	0	585	585	0	0	585	0	0
12/6/2012	151	2,198	0	2,349	151	2,198	0	2,349	0	0
12/12/2012	110	124	100	334	10	224	0	234	0	(100)
<b>12/12/2012</b>	1,500	0	0	1,500	1,500	0	0	1,500	0	0
12/18/2012	271	245	0	516	271	245	0	516	0	0
12/20/2012	0	0	1,810	1,810	0	1,810	0	1,810	0	0
12/20/2012	872	713	0	1,585	872	713	0	1,585	0	0
12/26/2012	1,156	90	475	1,721	681	565	0	1,246	475	0
1/7/2013	465	315	0	780	465	315	0	780	0	0
<b>1/7/2013</b>	500	0	0	500	500	0	0	500	0	0
1/14/2013	456	220	0	676	456	220	0	676	0	0
<b>1/14/2013</b>	10	0	0	10	10	0	0	10	0	0
1/17/2013	185	85	0	270	185	85	0	270	0	0
<b>1/17/2013</b>	536	0	0	536	536	0	0	536	0	0
1/23/2013	1,331	0	0	1,331	1,331	0	0	1,331	0	0
1/24/2013	830	610	0	1,440	830	610	0	1,440	0	0
<b>1/24/2013</b>	87	0	0	87	87	0	0	87	0	0
1/25/2013	679	200	395	1,274	284	595	0	879	0	(395)
1/31/2013	855	545	100	1,500	455	645	0	1,100	0	(400)
2/6/2013	320	210	300	830	320	510	0	830	0	0
<b>2/6/2013</b>	600	0	0	600	600	0	0	600	0	0

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Deposit Date	A Recorded Cash Receipts	A Recorded Check Receipts	B Unrecorded Check Receipts	Total Receipts	Cash Deposited	Checks Deposited	Cash Withdrawn When Deposit Made	Total Deposited	C Adjustments	Undeposited Receipts
2/8/2013	324	192	0	516	271	245	0	516	0	0
<b>2/8/2013</b>	85	0	0	85	85	0	0	85	0	0
2/12/2013	639	188	0	827	639	188	0	827	0	0
2/15/2013	1,667	1,025	0	2,692	1,667	1,025	0	2,692	0	0
2/20/2013	1,377	969	0	2,346	1,377	969	0	2,346	0	0
2/22/2013	1,737	73	0	1,810	1,737	73	0	1,810	0	0
2/27/2013	701	270	0	971	701	270	0	971	0	0
2/28/2013	683	383	0	1,066	683	383	0	1,066	0	0
3/5/2013	999	258	0	1,257	999	258	0	1,257	0	0
3/11/2013	612	456	751	1,819	361	1,207	0	1,568	251	0
<b>3/11/2013</b>	1,085	0	0	1,085	1,085	0	0	1,085	0	0
3/12/2013	1,731	1,690	0	3,421	1,726	1,695	0	3,421	0	0
3/13/2013	1,126	877	0	2,003	1,126	877	0	2,003	0	0
3/14/2013	2,755	1,369	1,282	5,406	1,473	2,651	0	4,124	1,282	0
3/20/2013	896	650	0	1,546	896	650	0	1,546	0	0
<b>3/20/2013</b>	590	0	0	590	590	0	0	590	0	0
<b>3/20/2013</b>	162	0	0	162	162	0	0	162	0	0
3/22/2013	705	50	1,285	2,040	120	1,335	0	1,455	0	(585)
3/22/2013	593	0	0	593	593	0	0	593	0	0
3/27/2013	128	0	0	128	130	0	(2)	128	0	0
3/27/2013	0	0	0	0	85	0	0	85	0	85
4/4/2013	215	297	200	712	15	497	0	512	0	(200)
4/10/2013	917	182	0	1,099	917	182	0	1,099	0	0
4/19/2013	1,982	1,709	0	3,691	1,982	1,709	0	3,691	0	0
4/19/2013	1,344	897	0	2,241	1,344	897	0	2,241	0	0
<b>4/19/2013</b>	794	0	0	794	794	0	0	794	0	0
4/29/2013 D	492	1,008	50	1,550	352	1,148	0	1,500	0	(50)
Fiscal year 2013 total	90,045	54,542	12,452	157,039	83,568	67,159	(7)	150,720	2,008	(4,311)
5/3/2013	572	0	0	572	572	0	0	572	0	0
5/9/2013	257	806	25	1,088	232	831	0	1,063	0	(25)
5/10/2013	537	25	0	562	562	0	0	562	0	0
5/15/2013	647	215	0	862	647	215	0	862	0	0
5/20/2013	413	545	0	958	403	555	0	958	0	0
5/20/2013	3,257	699	50	4,006	3,207	749	0	3,956	0	(50)
5/28/2013	628	635	0	1,263	628	635	0	1,263	0	0
5/29/2013	503	140	0	643	503	140	0	643	0	0
5/30/2013	500	0	0	500	500	0	0	500	0	0
5/30/2013	0	0	500	500	0	500	0	500	0	0
5/31/2013	300	185	0	485	300	185	0	485	0	0
6/3/2013	155	25	0	180	155	25	0	180	0	0

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Deposit Date	A Recorded Cash Receipts	A Recorded Check Receipts	B Unrecorded Check Receipts	Total Receipts	Cash Deposited	Checks Deposited	Cash Withdrawn When Deposit Made	Total Deposited	C Adjustments	Undeposited Receipts
6/7/2013	232	100	0	332	232	100	0	332	0	0
6/11/2013	150	205	0	355	150	205	0	355	0	0
6/13/2013	250	150	0	400	250	150	0	400	0	0
6/14/2013	100	225	0	325	100	225	0	325	0	0
6/17/2013	262	50	0	312	262	50	0	312	0	0
6/18/2013	219	0	0	219	219	0	0	219	0	0
6/19/2013	663	810	0	1,473	663	810	0	1,473	0	0
6/20/2013	2,127	3,060	0	5,187	2,127	3,060	0	5,187	0	0
6/21/2013	120	190	0	310	120	190	0	310	0	0
<b>6/21/2013</b>	603	0	0	603	603	0	0	603	0	0
6/24/2013	160	200	0	360	160	200	0	360	0	0
6/25/2013	215	0	0	215	215	0	0	215	0	0
6/27/2013	45	574	0	619	45	574	0	619	0	0
6/28/2013	149	297	0	446	149	297	0	446	0	0
7/2/2013	454	365	0	819	454	365	0	819	0	0
7/3/2013	130	60	0	190	130	60	0	190	0	0
7/10/2013	355	90	0	445	355	90	0	445	0	0
7/11/2013	195	240	0	435	195	240	0	435	0	0
7/15/2013	294	643	0	937	294	643	0	937	0	0
7/16/2013	733	200	0	933	733	200	0	933	0	0
7/17/2013	210	50	0	260	210	50	0	260	0	0
7/17/2013	977	640	0	1,617	977	640	0	1,617	0	0
7/19/2013	2,119	0	0	2,119	2,119	0	0	2,119	0	0
7/19/2013	529	314	0	843	529	314	0	843	0	0
7/23/2013	193	482	0	675	193	482	0	675	0	0
7/25/2013	200	263	0	463	200	263	0	463	0	0
8/6/2013	709	1,714	0	2,423	709	1,714	0	2,423	0	0
8/7/2013	152	185	0	337	152	185	0	337	0	0
<b>8/7/2013</b>	1,000	0	0	1,000	1,000	0	0	1,000	0	0
8/12/2013	296	149	0	445	296	149	0	445	0	0
8/15/2013	650	499	0	1,149	650	499	0	1,149	0	0
8/16/2013	521	456	0	977	521	456	0	977	0	0
8/20/2013	352	101	0	453	352	101	0	453	0	0
8/21/2013	1,019	953	0	1,972	1,019	953	0	1,972	0	0
8/23/2013	1,964	1,941	0	3,905	1,964	1,941	0	3,905	0	0
9/4/2013	1,082	92	0	1,174	1,082	92	0	1,174	0	0
9/6/2013	151	554	0	705	151	554	0	705	0	0
<b>9/6/2013</b>	230	0	0	230	230	0	0	230	0	0
9/9/2013	16	783	0	799	16	783	0	799	0	0
9/11/2013	524	1,925	0	2,449	524	1,925	0	2,449	0	0

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Deposit Date	A Recorded Cash Receipts	A Recorded Check Receipts	B Unrecorded Check Receipts	Total Receipts	Cash Deposited	Checks Deposited	Cash Withdrawn When Deposit Made	Total Deposited	C Adjustments	Undeposited Receipts
<b>9/11/2013</b>	10	0	0	10	10	0	0	10	0	0
9/12/2013	543	240	0	783	543	240	0	783	0	0
9/17/2013	940	518	0	1,458	940	518	0	1,458	0	0
9/18/2013	444	933	0	1,377	444	933	0	1,377	0	0
9/19/2013	522	305	0	827	522	305	0	827	0	0
10/2/2013	1,372	1,637	0	3,009	1,372	1,637	0	3,009	0	0
<b>10/2/2013</b>	90	0	0	90	90	0	0	90	0	0
10/4/2013	521	1,478	0	1,999	521	1,478	0	1,999	0	0
10/4/2013	406	0	0	406	406	0	0	406	0	0
10/4/2013	387	73	0	460	387	73	0	460	0	0
10/9/2013	386	156	0	542	386	156	0	542	0	0
10/14/2013	905	1,311	0	2,216	905	1,311	0	2,216	0	0
10/16/2013	1,104	424	0	1,528	1,104	424	0	1,528	0	0
10/18/2013	2,694	477	0	3,171	2,694	477	0	3,171	0	0
10/21/2013	80	380	0	460	80	380	0	460	0	0
<b>10/21/2013</b>	210	0	0	210	210	0	0	210	0	0
10/30/2013	82	80	0	162	82	80	0	162	0	0
10/30/2013	525	576	0	1,101	525	576	0	1,101	0	0
10/30/2013	313	0	0	313	313	0	0	313	0	0
<b>10/30/2013</b>	350	0	0	350	350	0	0	350	0	0
11/1/2013	0	0	255	255	0	255	0	255	0	0
11/6/2013	932	0	0	932	932	0	0	932	0	0
11/12/2013	639	251	0	890	639	251	0	890	0	0
11/15/2013	544	676	0	1,220	544	676	0	1,220	0	0
11/18/2013	540	1,331	0	1,871	540	1,331	0	1,871	0	0
11/19/2013	702	180	0	882	702	180	0	882	0	0
11/20/2013	1,503	397	0	1,900	1,503	397	0	1,900	0	0
11/21/2013	707	90	0	797	707	90	0	797	0	0
11/21/2013	1,908	395	0	2,303	1,908	395	0	2,303	0	0
<b>11/21/2013</b>	300	0	0	300	300	0	0	300	0	0
11/25/2013	85	250	0	335	85	250	0	335	0	0
<b>11/25/2013</b>	250	0	0	250	250	0	0	250	0	0
12/3/2013	726	1,079	0	1,805	726	1,079	0	1,805	0	0
12/5/2013	254	0	0	254	254	0	0	254	0	0
12/12/2013	240	0	0	240	240	0	0	240	0	0
<b>12/12/2013</b>	200	0	0	200	200	0	0	200	0	0
12/17/2013	498	0	0	498	498	0	0	498	0	0
12/17/2013	586	821	0	1,407	586	821	0	1,407	0	0
<b>12/17/2013</b>	100	0	0	100	100	0	0	100	0	0
12/18/2013	725	586	0	1,311	725	586	0	1,311	0	0

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Deposit Date	A Recorded Cash Receipts	A Recorded Check Receipts	B Unrecorded Check Receipts	Total Receipts	Cash Deposited	Checks Deposited	Cash Withdrawn When Deposit Made	Total Deposited	C Adjustments	Undeposited Receipts
12/19/2013	1,457	266	0	1,723	1,457	266	0	1,723	0	0
1/2/2014	381	155	0	536	381	155	0	536	0	0
<b>1/2/2014</b>	677	0	0	677	677	0	0	677	0	0
1/6/2014	600	50	0	650	600	50	0	650	0	0
1/7/2014	75	1,911	0	1,986	75	1,911	0	1,986	0	0
<b>1/7/2014</b>	89	0	0	89	89	0	0	89	0	0
1/10/2014	202	573	0	775	202	573	0	775	0	0
1/10/2014	0	0	90	90	0	90	0	90	0	0
1/14/2014	693	0	0	693	693	0	0	693	0	0
1/14/2014	463	151	0	614	462	151	0	613	0	(1)
1/15/2014	0	0	0	0	1	0	0	1	0	1
1/16/2014	1,663	615	0	2,278	1,663	615	0	2,278	0	0
1/24/2014	833	0	0	833	833	0	0	833	0	0
1/29/2014	50	460	0	510	50	460	0	510	0	0
<b>1/29/2014</b>	792	0	0	792	792	0	0	792	0	0
2/11/2014	1,335	25	0	1,360	1,335	25	0	1,360	0	0
<b>2/11/2014</b>	322	0	0	322	322	0	0	322	0	0
2/12/2014	652	350	0	1,002	652	350	0	1,002	0	0
2/12/2014	893	195	0	1,088	893	195	0	1,088	0	0
<b>2/12/2014</b>	10	0	0	10	10	0	0	10	0	0
2/17/2014	2,129	848	0	2,977	2,129	848	0	2,977	0	0
<b>2/17/2014</b>	0	528	0	528	0	528	0	528	0	0
<b>2/17/2014</b>	10	0	0	10	10	0	0	10	0	0
2/19/2014	527	200	0	727	527	200	0	727	0	0
2/20/2014	571	741	0	1,312	571	741	0	1,312	0	0
2/24/2014	530	0	0	530	530	0	0	530	0	0
2/27/2014	252	962	0	1,214	252	962	0	1,214	0	0
3/5/2014	545	150	0	695	545	150	0	695	0	0
3/7/2014	825	105	0	930	825	105	0	930	0	0
3/10/2014	0	0	85	85	0	85	0	85	0	0
3/11/2014	1,703	526	0	2,229	1,703	526	0	2,229	0	0
3/13/2014	1,524	288	0	1,812	1,524	288	0	1,812	0	0
3/19/2014	380	502	0	882	380	502	0	882	0	0
<b>3/19/2014</b>	2,000	0	0	2,000	2,000	0	0	2,000	0	0
3/24/2014	391	0	0	391	391	0	0	391	0	0
<b>3/24/2014</b>	95	0	0	95	95	0	0	95	0	0
3/31/2014	100	278	0	378	100	278	0	378	0	0
4/8/2014	252	50	0	302	252	50	0	302	0	0
4/14/2014	480	501	0	981	480	501	0	981	0	0
<b>4/14/2014</b>	1,202	0	0	1,202	1,202	0	0	1,202	0	0

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Deposit Date	A Recorded Cash Receipts	A Recorded Check Receipts	B Unrecorded Check Receipts	Total Receipts	Cash Deposited	Checks Deposited	Cash Withdrawn When Deposit Made	Total Deposited	C Adjustments	Undeposited Receipts
4/16/2014	921	673	0	1,594	921	673	0	1,594	0	0
4/17/2014	1,730	982	0	2,712	1,730	982	0	2,712	0	0
4/24/2014	740	759	0	1,499	740	759	0	1,499	0	0
<b>4/24/2014</b>	500	0	0	500	500	0	0	500	0	0
4/30/2014	55	0	0	55	55	0	0	55	0	0
4/30/2014	225	514	0	739	225	514	0	739	0	0
Fiscal year 2014 total	80,316	49,837	1,005	131,158	80,256	50,827	0	131,083	0	(75)
5/9/2014	218	0	0	218	218	0	0	218	0	0
5/12/2014	512	645	0	1,157	512	645	0	1,157	0	0
5/12/2014	676	50	0	726	676	50	0	726	0	0
<b>5/12/2014</b>	750	0	0	750	750	0	0	750	0	0
<b>5/12/2014</b>	500	0	0	500	500	0	0	500	0	0
5/14/2014	835	105	0	940	835	105	0	940	0	0
5/15/2014	0	0	528	528	0	528	0	528	0	0
5/20/2014	3,350	1,057	0	4,407	3,350	1,057	0	4,407	0	0
<b>5/20/2014</b>	105	0	0	105	105	0	0	105	0	0
6/4/2014	355	135	0	490	355	135	0	490	0	0
6/4/2014	200	0	0	200	200	0	0	200	0	0
6/9/2014	188	0	0	188	188	0	0	188	0	0
6/9/2014	382	308	0	690	382	308	0	690	0	0
6/10/2014	1,012	900	90	2,002	922	990	0	1,912	0	(90)
6/17/2014	1,234	10	0	1,244	1,234	10	0	1,244	0	0
6/18/2014	255	0	0	255	255	0	0	255	0	0
6/18/2014	1,042	887	280	2,209	1,040	889	0	1,929	0	(280)
6/25/2014	208	33	0	241	208	33	0	241	0	0
6/25/2014	351	296	0	647	351	296	0	647	0	0
6/26/2014	324	50	0	374	324	50	0	374	0	0
<b>6/26/2014</b>	150	0	0	150	150	0	0	150	0	0
6/27/2014	97	0	0	97	97	0	0	97	0	0
<b>6/30/2014</b>	1,000	0	0	1,000	1,000	0	0	1,000	0	0
7/1/2014 F	2,813	1,616	0	4,429	1,382	1,616	0	2,998	0	(1,431)
7/2/2014	60	155	0	215	60	155	0	215	0	0
7/8/2014	215	100	0	315	215	100	0	315	0	0
7/9/2014	0	228	0	228	0	228	0	228	0	0
7/11/2014	110	158	0	268	110	158	0	268	0	0
7/15/2014	511	743	0	1,254	511	743	0	1,254	0	0
<b>7/15/2014</b>	250	0	0	250	250	0	0	250	0	0
7/18/2014	812	160	0	972	812	160	0	972	0	0
7/18/2014	587	645	0	1,232	587	645	0	1,232	0	0
<b>7/18/2014</b>	90	0	0	90	90	0	0	90	0	0

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Deposit Date	A	A	B	Total Receipts	Cash Deposited	Checks Deposited	Cash Withdrawn When Deposit Made	Total Deposited	C Adjustments	Undeposited Receipts
	Recorded Cash Receipts	Recorded Check Receipts	Unrecorded Check Receipts							
7/21/2014	127	493	0	620	127	493	0	620	0	0
<b>7/21/2014</b>	500	0	0	500	500	0	0	500	0	0
7/22/2014	124	96	0	220	124	96	0	220	0	0
<b>7/22/2014</b>	100	0	0	100	100	0	0	100	0	0
7/23/2014	140	0	0	140	140	0	0	140	0	0
7/31/2014	290	475	0	765	290	475	0	765	0	0
Fiscal year 2015 total	20,473	9,345	898	30,716	18,950	9,965	0	28,915	0	(1,801)
Total	\$ 273,395	141,596	47,442	462,433	244,913	181,197	(11)	426,099	2,008	(34,326)

A We adjusted check receipts that were mistakenly marked as cash receipts. Therefore, some cash and check amounts presented in these columns will differ from actual court records.

B This column includes checks written out of the bond account to the fine account to apply bond monies to a defendant's fines and court costs.

C \$475 of the 12/26/2012 deposited is already counted as missing monies at Appendix D, citation numbers 120058494 and 120059259.

\$251 of the 3/11/2013 deposit is already counted as missing monies at Appendix D, citation numbers 120058792, 120058793, and 120059399.

\$1,282 of the 3/14/2013 deposit is already counted as missing monies at Appendix A, manual receipt slip number 664452.

D Personal checks or money orders of the former Court Clerk or former Court Clerk's husband were included in some deposits. These checks/money orders appeared to be cashed with the day's receipts and do not appear to be used to hide missing monies. We adjusted the total cash deposited and check deposited amounts above to account for these checks and money orders:

5/17/2011	\$100
5/31/2011	81
6/8/2011	18
6/14/2011	225
9/13/2011	33
4/29/2013	250

E Deposit includes payment for a prior insufficient funds check and unrecorded cash.

F The day the former Court Clerk was placed on administrative leave (6/20/14), the city reviewed receipts recorded in the computerized system since the last deposit and determined there was a \$1,431 shortage of cash on hand. The city performed an internal investigation, but could not account for the shortage. The city deposited the receipts on 7/1/14, which were \$1,431 short.

Note - The term "check" in the table includes checks, cashier's checks, and money orders.

- Bolded deposit dates indicate deposits into the bond account. Other deposit dates indicate deposits into the fine account.



Appendix D

Twenty-Ninth Judicial Circuit

City of Carl Junction Municipal Division

Supporting Documentation - Undeposited Cash Receipts - Other Receipts Not Recorded or Deposited

Citation Number	Citation Date	Type of Documentation Showing Money Was Received	A Amount Received But Not Recorded Or Deposited
080332291	08/17/2008	B	\$ 325
080332785	11/24/2008	C	101
090051882	05/24/2009	B	862
100382803	10/05/2010	B	148
100383229	03/11/2011	B	425
100383206	03/15/2011	B	85
100383207	03/15/2011	B	85
100383225	04/05/2011	D	10
100383279	04/29/2011	D	24
100383251	05/15/2011	D	20
100384380	02/10/2012	B	631
120058727	05/11/2012	D	75
120058616	05/12/2012	D	24
120058742	05/14/2012	D	25
120058792, 120058793, &120059399	06/04/2012	E	251
120058985	06/28/2012	B	73
120058990	06/28/2012	B	69
120058494	07/30/2012	E	275
120059252	08/02/2012	F	350
120059259	10/04/2012	E	200
			\$ 4,058

A The amount was not recorded in the computerized system or deposited.

B Defendant provided a manual receipt slip as proof of payment or a duplicate copy of the manual receipt slip was in the case file. The related manual receipt slip book was not retained by the municipal division. Therefore, these transactions are not included in Appendix A.

C Bond posted by defendant in 2009, but not applied to case and no longer in the bond account.

D Reappearance summons in case file indicates amount was paid by defendant.

E Check received and deposited for the defendant's outstanding balance. However, these checks were not recorded and were substituted into the deposits for recorded cash not deposited. These items are counted as missing here and reduced from the total missing in Appendix C to avoid duplication.

F A police department dispatcher indicated on the police department dispatch log on 9/20/12 that she witnessed the defendant place \$350 cash into the court drop box while the former Court Clerk was away from the office. The outstanding balance on the case is \$375; however, \$25 is counted as possibly missing monies in Appendix F.

Appendix E

Twenty-Ninth Judicial Circuit  
 City of Carl Junction Municipal Division  
 Supporting Documentation - Possible Additional Missing Monies - Unauthorized Reductions  
 or Non-assessment of Court Costs and Fines

Citation Number	Date of Reduction	Amount of Unauthorized Reductions or Non-assessment of Costs and Fines
091677157	07/23/2010 & 06/13/2012	\$ 65
091677155	07/23/2010 & 06/13/2012	65
091676917	07/23/2010 & 06/13/2012	80
090052826	07/23/2010 & 06/13/2012	80
091676883	02/21/2011	40
090052711	11/21/2011	275
100384069 A	01/16/2012	50
100384051 A	01/16/2012	50
091677161	03/02/2012	75
100383497	03/27/2012	350
100384208 A	04/05/2012	60
100384403 B	04/16/2012	51
100384078	04/25/2012	41
091677238	06/13/2012	85
100384417 B	06/20/2012	51
100382990	08/06/2012	85
120059284 A	11/14/2012	60
100383007	02/27/2013	85
100384326	03/13/2013	29
100383964	04/03/2013	30
120059639	04/17/2013	55
130722683	06/14/2013	40
100384392	08/27/2013	84
100383671	10/03/2013	85
120060443 C	11/21/2013	45
100384343	10/16/2013	232
100384327	10/16/2013	75
100384330	12/18/2013	103
041826024 D	02/03/2014	119
031164557	02/03/2014 & 02/06/2014	135
120059543	04/16/2014	200
100382980	03/13/2015	51
		<u>\$ 2,931</u>

- A Remaining due on case (\$25) is shown as possibly missing at Appendix F.
- B Remaining due on case (\$24) is shown as possibly missing at Appendix F.
- C Remaining due on case (\$30) is shown as possibly missing at Appendix F.
- D Remaining due on case (\$71) is shown as possibly missing at Appendix F.

Appendix F

Twenty-Ninth Judicial Circuit

City of Carl Junction Municipal Division

Supporting Documentation - Undeposited Cash Receipt - Other Possible Missing Monies

<u>Citation Number</u>	<u>Citation Date</u>	<u>Reason Outstanding Balance Is Possibly Missing</u>	<u>Balance Outstanding on Case</u>
000971104	11/23/1997	A & B	\$ 175
041826024	08/05/2005	A & C	71
070705297	05/04/2008	D	85
080332268	08/30/2008	E	80
080332866	01/08/2009	F	224
080332759	03/26/2009	G	215
090052203	07/07/2009	A	125
090052148	08/13/2009	A	124
090052503	08/31/2009	A	105
080332182	11/05/2009	A	150
090052374	11/29/2009	A	200
090052806	12/19/2009	A	80
090052740	01/01/2010	A	30
090052741	01/01/2010	A	70
090052747	01/09/2010	A	175
090052442	01/14/2010	D	85
091676459	01/16/2010	E	85
091676501	01/18/2010	D	80
091676516	02/20/2010	A	49
091676780	03/29/2010	A	85
091676756	04/01/2010	A	70
091677062	04/06/2010	A	350
091676831	04/12/2010	A	120
091676796	04/25/2010	D	95
091676797	04/26/2010	E	350
091676976	05/01/2010	A	70
091676836	05/06/2010	D	80
091676546	05/15/2010	D	95
091676983	05/16/2010	A	85
091676984	05/16/2010	A	70
091676849	06/05/2010	A	374
091677203	06/11/2010	D	85
091676824	06/24/2010	A	85
091677136	06/30/2010	D	75
100382552	07/08/2010	A	434
091677216	07/10/2010	A	340
100382716	08/08/2010	E	85
100382684	08/26/2010	A	345
091677324	09/04/2010	A	79

Appendix F

Twenty-Ninth Judicial Circuit

City of Carl Junction Municipal Division

Supporting Documentation - Undeposited Cash Receipt - Other Possible Missing Monies

<u>Citation Number</u>	<u>Citation Date</u>	<u>Reason Outstanding Balance Is Possibly Missing</u>	<u>Balance Outstanding on Case</u>
091677325	09/04/2010	A	60
091677194	09/15/2010	D	75
100382603	09/15/2010	D	180
100382604	09/20/2010	D	180
100382596	10/04/2010	D	75
100382599	10/16/2010	A	324
100382880	10/22/2010	A	524
100382881	10/22/2010	A	475
100382888	11/07/2010	G	100
091676864	11/25/2010	A	350
100382898	12/03/2010	A	85
100382899	12/03/2010	A	85
100382700	12/04/2010	D	100
100383026	12/05/2010	D	75
100382900	12/07/2010	D	100
100383030	12/07/2010	D	85
100383028	12/08/2010	D	85
100383041	12/09/2010	D	85
091677123	12/12/2010	D	150
091676873	12/30/2010	D	100
100382927	12/31/2010	D	85
100382916	01/01/2011	D	100
100383002	01/01/2011	A	325
100382930	01/04/2011	D	80
100382931	01/06/2011	D	200
100382951	01/13/2011	A	85
100382919	01/13/2011	D	90
100382923	01/16/2011	D	100
100383058	01/19/2011	A	49
100382924	01/21/2011	D	90
100383066	01/23/2011	A	340
091677263	01/24/2011	D	200
100382946	02/10/2011	D	80
100382944	02/10/2011	D	80
090052407	02/13/2011	D	85
100382947	02/14/2011	D	85
100383230	03/11/2011	A	165
100383210	03/15/2011	D	85
100383232	03/16/2011	G	225

Appendix F

Twenty-Ninth Judicial Circuit

City of Carl Junction Municipal Division

Supporting Documentation - Undeposited Cash Receipt - Other Possible Missing Monies

<u>Citation Number</u>	<u>Citation Date</u>	<u>Reason Outstanding Balance Is Possibly Missing</u>	<u>Balance Outstanding on Case</u>
100383163	03/22/2011	G	649
100383084	03/23/2011	A	300
100383243	04/06/2011	A	75
090052424	04/07/2011	G	119
100383301	04/09/2011	D	100
100383124	04/29/2011	A	100
100383175	05/03/2011	A	75
091677271	05/12/2011	A	200
100383251	05/15/2011	A	15
100383252	05/21/2011	A	300
100383330	05/24/2011	A	375
100383339	06/03/2011	A	85
100383180	06/20/2011	A	74
100383181	06/20/2011	A	24
100383098	06/21/2011	A	64
100383611	07/25/2011	E	85
100383148	08/12/2011	A	200
100383309	08/14/2011	A	324
100383310	08/14/2011	A	324
100383615	08/14/2011	D	85
100383659	09/02/2011	D	85
100383829	09/19/2011	D	80
100383965	10/27/2011	A	149
100383783	10/28/2011	A	174
100383851	10/28/2011	D	188
100383852	10/28/2011	D	59
100383854	10/28/2011	A	60
100383855	10/28/2011	D	54
100383856	10/28/2011	D	38
100383859	10/31/2011	D	102
100383971	10/31/2011	A	70
100384051	11/03/2011	D & H	25
100383984	11/08/2011	D	85
100383500	11/10/2011	D	150
100384053	11/10/2011	A	25
100383985	11/11/2011	D	85
100383756	11/12/2011	D	85
100383903	11/15/2011	D	90
100383786	11/18/2011	D	90

Appendix F

Twenty-Ninth Judicial Circuit

City of Carl Junction Municipal Division

Supporting Documentation - Undeposited Cash Receipt - Other Possible Missing Monies

<u>Citation Number</u>	<u>Citation Date</u>	<u>Reason Outstanding Balance Is Possibly Missing</u>	<u>Balance Outstanding on Case</u>
100383787	11/18/2011	D	90
100383791	11/24/2011	A	85
100383346	11/27/2011	F	200
100383904	11/29/2011	G	449
100384068	11/30/2011	D	80
100384069	11/30/2011	D & H	25
100384075	12/02/2011	A	75
100383795	12/05/2011	G	85
100384158	12/28/2011	G	85
100383348	12/31/2011	E	85
100384176	01/02/2012	D	90
100384025	01/03/2012	A	500
100384169	01/15/2012	D	90
100384173	01/19/2012	D	80
100383762	01/21/2012	A	75
100383763	01/21/2012	A	75
100384255	01/22/2012	D	85
100384125	01/27/2012	A	35
100384179	01/28/2012	D	90
100384259	02/05/2012	A	85
100383914	02/07/2012	D	90
100384382	02/10/2012	D	57
100384383	02/10/2012	D	471
100384384	02/10/2012	G	41
100384386	02/10/2012	D	40
100384398	02/10/2012	D	63
100384399	02/10/2012	D	124
100384400	02/10/2012	G	30
100383769	02/11/2012	D	100
100384263	02/11/2012	A & I	200
100383915	02/15/2012	D	90
100384305	02/15/2012	A	85
100384306	02/15/2012	J	75
100384332	02/16/2012	D	143
100384338	02/16/2012	D	57
100384341	02/16/2012	D	40
100384036	02/17/2012	A	75
100384037	02/17/2012	A	75
100384206	02/19/2012	A	85

Appendix F

Twenty-Ninth Judicial Circuit

City of Carl Junction Municipal Division

Supporting Documentation - Undeposited Cash Receipt - Other Possible Missing Monies

<u>Citation Number</u>	<u>Citation Date</u>	<u>Reason Outstanding Balance Is Possibly Missing</u>	<u>Balance Outstanding on Case</u>
100384309	02/21/2012	G	85
100384039	02/24/2012	D	85
100384183	02/24/2012	D	85
100384458	02/25/2012	A	371
100384318	02/28/2012	D	75
100384353	03/03/2012	D	100
100384208	03/06/2012	D & K	25
100384349	03/06/2012	D	121
100384426	03/06/2012	D	38
100384428	03/06/2012	D	76
100384429	03/06/2012	D	55
100384438	03/06/2012	D	66
100384443	03/06/2012	D	30
100384322	03/07/2012	D	75
100384354	03/09/2012	D	85
100384227	03/11/2012	L	85
100384228	03/11/2012	L	50
100384325	03/12/2012	A	30
100384356	03/12/2012	L	85
100383919	03/15/2012	A	125
100384049	03/17/2012	M	85
100384233	03/18/2012	D	85
100384403	03/21/2012	D & N	24
100384474	03/23/2012	A	25
100384475	03/23/2012	A	75
100384413	04/11/2012	A	30
120058502	04/14/2012	A	85
100384417	04/16/2012	A & N	24
120058562	04/24/2012	D	40
120058569	04/24/2012	A	110
120058597	04/24/2012	D	59
120058600	04/24/2012	A	53
120058632	04/25/2012	D	95
120058633	04/25/2012	D	46
120058655	05/16/2012	D	55
120058657	05/16/2012	G	53
120058665	05/17/2012	D	30
120058667	05/17/2012	G	62
120058799	06/06/2012	E	85

Appendix F

Twenty-Ninth Judicial Circuit

City of Carl Junction Municipal Division

Supporting Documentation - Undeposited Cash Receipt - Other Possible Missing Monies

<u>Citation Number</u>	<u>Citation Date</u>	<u>Reason Outstanding Balance Is Possibly Missing</u>	<u>Balance Outstanding on Case</u>
120058824	06/20/2012	D	54
120058839	06/21/2012	G	36
120058962	07/03/2012	A	55
120059011	07/04/2012	A & O	31
120059021	07/05/2012	G	72
120058884	07/14/2012	A	50
120058970	07/15/2012	A	45
120058972	07/17/2012	A	100
100384219	07/26/2012	G	90
120058537	07/28/2012	A	100
120059252	08/02/2012	D & P	25
120059033	08/04/2012	A	24
120059040	08/17/2012	A	85
120058543	08/18/2012	D	150
120058897	08/21/2012	A	85
120059078	08/27/2012	D	121
120059428	09/19/2012	A	85
120059430	09/19/2012	A	85
120059284	10/02/2012	A & K	25
120059261	10/21/2012	A	100
120059504	10/24/2012	D	90
120059514	10/29/2012	D	90
120059268	11/01/2012	D	100
120059326	11/02/2012	D	84
120059396	11/02/2012	A	95
120059519	11/15/2012	D	85
120059485	12/10/2012	A & O	545
120059122	12/15/2012	G	105
120059886	03/01/2013	D	33
120059891	03/01/2013	D	27
120059892	03/01/2013	D	33
120059894	03/01/2013	D	28
120059916	03/06/2013	D	101
120059540	04/01/2013	A	150
120059944	04/20/2013	D	85
120059946	05/07/2013	D & O	100
120060120	06/02/2013	D	90
120060168	06/21/2013	J	150
120059473	07/16/2013	A	80



Appendix F

Twenty-Ninth Judicial Circuit  
 City of Carl Junction Municipal Division  
 Supporting Documentation - Undeposited Cash Receipt - Other Possible Missing Monies

<u>Citation Number</u>	<u>Citation Date</u>	<u>Reason Outstanding Balance Is Possibly Missing</u>	<u>Balance Outstanding on Case</u>
130722105	08/05/2013	A	37
130722157	08/10/2013	A	200
130722212	08/19/2013	D	166
130722239	09/08/2013	Q	27
130722418	10/04/2013	D	105
120060443	10/08/2013	A & R	30
130722388	10/23/2013	D	115
130722633	03/17/2014	D	62
130722683	05/06/2014	A	17
			<u>\$ 28,210</u>

- A Change of status (such as a payment plan, plea deal, guilty plea, warrant issued, driver license suspension warning issued, etc.) was entered in the electronic case file without payment recorded and/or a Judge's order.
- B Defendant sent a letter to the court in 2006 stating she would make payment and requested the amount due. The Court Clerk made various entries in the computerized case system through 2009 that were not ordered by the Judge.
- C Outstanding balance on case is \$190. However, \$119 is counted as missing monies in Appendix E because fees were reduced by \$119 without a Judge's order.
- D Violator copy of ticket was in the case file.
- E Judge ordered a driver license suspension for failure to appear in court, but the suspension was not in the Department of Revenue system.
- F Letter in case file from defendant's attorney states the check associated with fines and court costs for the case was enclosed with the letter.
- G A warrant was either ordered by the Judge and not issued, or was issued, but later cleared with no payment received.
- H Outstanding balance on case is \$75. However, \$50 is counted as missing monies in Appendix E because fees were reduced by \$50 without a Judge's order.
- I Plea bargain increased fines and court costs to \$200, but only \$90 in fines and court costs were assessed in the computerized system.
- J Defendant had a Missouri address. Driver license suspension was ordered for failure to appear. However, case file shows an out-of-state driver license suspension was ordered instead of a Missouri driver license suspension. Therefore, it was not suspended in Missouri for this citation.
- K Outstanding balance on case is \$85. However, \$60 is counted as missing monies in Appendix E because fees were reduced by \$60 without a Judge's order.
- L Summons ordered by the Judge, but no further action on case and the Judge did not see the case again.
- M Defendant ticketed for failure to provide proof of insurance. Signed guilty plea and proof of insurance was in case file, but no payments recorded.
- N Outstanding balance on case is \$75. However, \$51 is counted as missing monies in Appendix E because fees were reduced by \$51 without a Judge's order.
- O Defendant indicated payment had been made, but could not provide proof of such payment.
- P Outstanding balance on case is \$375. However, \$350 of this amount is already counted as missing monies in Appendix D because the police department log shows the defendant put \$350 in the court drop box. The remaining \$25 is considered possibly missing.
- Q Defendant ordered to pay by a certain date, but no payments recorded and the Judge did not see the case again.
- R Outstanding balance on case is \$75. However, \$45 is counted as missing monies in Appendix E because fees were reduced by \$45 without a Judge's order.