

INSTRUCTIONS FOR AO FORM 37 EXPENSE LEDGER

In order to complete the AO Form 40A and 40B required by the Judicial Conference, court reporters must maintain accurate and auditable records. For the purposes of completing the required forms, the AO Form 37 must be completed and maintained.

An account payable or expense is an amount owed to a creditor which results from a written contract, an oral contract, or an implied promise to pay.

- (1) Most expenses result from the purchase of supplies, equipment, employment services, and services on credit. When a bill or employee's salary is paid, the reporter enters the transaction in the Expense Ledger.
- (2) For example, if an item such as note paper is purchased, the reporter's bill or invoice copy is marked paid and the entries are posted in the Expense Ledger as follows:
 - (a) Payee.
 - (b) Date.
 - (c) Check Number.
 - (d) Invoice Number.
 - (e) Compensation paid to:
 - 1) Substitute reporters due to absence.
 - 2) Substitute reporters to assist with daily and hourly transcript.
 - 3) Note readers.
 - 4) Transcribers.
 - 5) Typists.
 - 6) Scopists.
 - 7) Other clerical personnel.
 - (f) Employer contributions under the Federal Insurance Contributions Act (FICA), Social Security, Workers Compensation, and any other employer taxes or assessments relating to the employment of substitute reporters or other personnel. Amounts withheld from their wages may not be listed as expenses.

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- (g) Travel expenses for substitute reporters and other personnel.
- (h) Rent for:
 - 1) Copy equipment.
 - 2) CAT equipment.
 - 3) Other (specify).
- (i) Equipment repairs, maintenance contracts, and maintenance agreements.
- (j) Postage.
- (k) Telephone.
- (l) Other communications expenses (specify).
- (m) Supplies and materials including legal directories, reference books, and dictionaries.
- (n) Other expenses (specify).
- (o) Totals (amount).

