

**IN THE CIRCUIT COURT OF COUNTY OF _____
STATE OF MISSOURI**

**APPOINTMENT OF SPECIAL MASTER
(TO PREPARE ACCOUNTING/RECONCILIATION OF)**

On this _____ day of _____, 20____, pursuant to Missouri Rule of Civil Procedure 68.01, the Court finds that the Court and the parties will benefit from a summary of the accounting and reconciliation of _____ and hereby appoints as Special Master, _____ (hereinafter “Master”) to perform the following tasks:

1. Gather evidence of and itemize, all expenses paid by each party [or _____ (name of party)] for medical expenses and/or activities incurred for the minor children [and/or necessities incurred in a paternity action; or repair and improvement of the marital residence prior to sale/division of proceeds from sale of residence; or _____]; and
2. Gather evidence of and itemize all expenses which are due to a third party for medical expenses and/or activities incurred for the minor children [and/or necessities incurred in a paternity action; or repair and improvement of the marital residence prior to sale/division of proceeds from sale of the residence]; and
3. Gather evidence of, and itemize, all payments made between the parties for reimbursement of any expenses itemized in paragraph 1 above [or for direct payments or contributions made by a party to expenses incurred as itemized in paragraph 1];
4. Gather any additional evidence necessary or required to ascertain whether the procedures and steps required by the provisions of the parties' Judgment _____ dated _____ (including but not limited to the Parenting Plan and Settlement Agreement) or Order dated _____) were followed for each expense or payment itemized in paragraph 1, 2 and 3 above and make any necessary comments or notes regarding said procedure; and
5. Prepare an accounting and summary report of such payments and expenditures, including any comments regarding the procedure followed, by each party based on the evidence and accounting work completed for paragraphs 1, 2 and 3 above; and

6. Provide the court with recommendations regarding amounts due between the parties, or amounts due to third parties, along with any recommended findings regarding the information collected in the scope of the special master appointment.

1) Duties and Powers of the Special Master

- a) The Master shall receive and report evidence as provided and directed above. Said report shall be completed and submitted to this Court no later than _____.
- b) The Master has and shall exercise the power to regulate any and all proceedings held before the Master and do all acts and take all measures necessary or proper for the efficient performance of the duties under this Order.
- c) The Master may require either party to produce evidence on the matters above. The Master may also make rulings on the admissibility of evidence collected pursuant to this order only, unless otherwise directed by this Order, and has the authority to put witnesses under oath. The Master may examine them, may call the parties to the action, and may examine them upon oath. However, unless otherwise provided by this Order, the parties acknowledge that the Master will collect evidence and testimony of the parties and witnesses without the requirement of administering an oath to a party or any witness unless deemed necessary or required by the Master or upon request of a party. Upon request of a party, the Master shall make a record of the evidence offered and excluded in the same manner and subject to the same limitations as provided in Rule 73. A party may object to any rulings made by the Master regarding the admissibility of evidence by filing a motion for review with this Court and Court shall make a ruling applying de novo review.
- d) The Master shall have no other powers or duties other than those provided for in this Order and shall not perform any tasks beyond the scope of this Order.

2) Meetings and Timing

- a) Upon receipt of this order, the Master shall set a time and place for the first meeting of the parties, or their attorneys, to be held within fifteen (15) days after the date of the order of reference and shall notify the parties, or their attorneys. It is the duty of the Master to proceed with all reasonable diligence.
- b) Any party, on notice to the parties and Master, may apply to the court for an order requiring the Master to speed the proceedings and to make a report.
- c) If a party fails to appear at the time and place appointed, the Master may proceed or, in the Master's discretion, adjourn the proceedings to a future day, giving notice thereof to the absent party.
- d) The parties acknowledge that the Master may meet with parties together or separately to perform the tasks as directed in this Order.

3) Witnesses. The parties may obtain the attendance of witnesses before the Master by the issuance and service of subpoenas issued by the clerk of this Court. The failure of any person to comply with the requirements of any subpoena issued as herein provided shall be reported

promptly to this Court. Witnesses shall receive the same fees as would be allowed them as witnesses in a civil case in this Court. The sheriff and all other officers shall be entitled to the same fees for services performed in references to a Master, as would be allowed them in this Court. All costs incurred in a reference shall be taxed in the pending case in this Court. The Master shall not be responsible for payment of such costs.

4) Statement of Accounts.

- a) The Master may prescribe the form in which the accounts shall be submitted and in any proper case may require or receive in evidence a statement by a certified public accountant who is called as a witness.
- b) Upon objection of a party to any of the items thus submitted or upon a showing that the form of statement is insufficient, the Master may require a different form of statement to be furnished, or the accounts or specific items thereof to be proved by oral examination of the accounting parties or upon written interrogatories or in such other manner as the master directs.

5) Report.

- a) Contents and Filing. The Master shall prepare a report upon the matters provided above and if required to make findings of fact and conclusions of law shall set them forth in the report. The Master shall file the report with the clerk of the court together with a transcript of the proceedings including the evidence and exhibits, if any. The clerk shall forthwith mail to all parties notice of the filing and a copy of the Master's report.

6) Objections. Any party within thirty days after being served with notice of the filing of the Master's report may file written objections thereto and serve them upon the other parties.

7) Action on Report. If no objections are filed, the Court may adopt the report. If objections are filed, or the Court proposes action other than adoption of the report, the Court, after hearing, may adopt the report or may modify it or may reject it in whole or in part or may receive further evidence or may recommit it with instructions.

8) Stipulation as to Findings. The parties have/have not stipulated that the master's findings of fact shall be final and binding upon them. If the parties have stipulated that the master's findings of fact will be final, only questions of law arising upon the Master's report shall thereafter be considered by this Court.

9) Draft Report. Before filing the report, a master may submit a draft thereof to counsel for all parties for the purpose of receiving their suggestions.

10) Fees and Costs. The Master shall bill the parties directly for fees and costs incurred and payment of said fees and costs to the Master shall be enforceable by this Court. Petitioner

shall pay ____% of the fees and costs and Respondent shall pay ____% of the fees and costs incurred for the Special Master. Petitioner shall make an initial deposit of \$_____ and Respondent shall make an initial deposit of \$_____ payable to the Master. The Master shall provide the parties with a contract for services indicating the hourly rate, policies and terms of service. If either party fails to pay the Master for fees and expenses incurred, this order for fees and costs is enforceable by this court. The Master shall submit to the parties, their attorneys and the Court and itemized bill for all fees and costs billed. The court reserves the right to reallocate the fees and costs incurred for the Master.

The clerk of the court shall forthwith furnish the master with a copy of this order of reference.

Petitioner

Name: _____

Phone: _____

Email: _____

Attorneys:

Phone: _____

Email: _____

Respondent

Name: _____

Phone: _____

Email: _____

Phone: _____

Email: _____

Appointment Accepted: _____

Special Master

So Ordered: _____ Date: _____

Judge