

Journal Closing

Purpose:

To outline the steps/reviews required to close a journal and other processes limited to accountants/designees that do not handle cash.

Resources:

- For specific CORIS instruction, see District [DCJUST Document](#)
- For specific CARE instruction, see Juvenile [JVJUST Document](#)
- [Court Learning Management System](#) (LMS)
- Section 03-03.02 Forms and Instructions or Section 16 Forms, [16-01 Accounting Forms](#)
- [Section 01-01.01 Records Retention](#)
- Section 03-04.03 for several Heartland reports like [Pay by Date Report](#)
- [Heartland Issuer Response Codes for invalid cards](#)
- Heartland Website:
<https://heartlandpaymentservices.net/MerchantView/Account/Login.aspx>

Accounting Terms:

Journal: A chronological listing of receipted transactions.

End Journal: This function begins the process to close out the journal. Once the journal has 'ended' cashiers account for transactions receipted (via cash count). Until a cashier is "counted out," all receipting will be included on that journal. An end journal must be performed no later than 3 business days after receiving the first monetary receipt (cash/check).

Automatic End Journal: In the juvenile court (CARE), the end journal is automatically performed at midnight. In the district court (CORIS), unless this feature is turned on to automatically end the journal (Court Default Profile), the court site must end the journal at the close of business. If the journal is manually ended, the "Journal Date" inserted should be the last date the journal reflected transactions.

Final Cut-off: The official closing of the journal. Whether a court site ends the journal themselves or allows the system to perform the 'end journal', the final cut-off does not occur until all cashiers are counted out and any corrections made. The journal can not be closed until the next business day to allow for evening web payments. **A Journal must be closed out prior to submitting the deposit to the bank.**

Procedures:

1. Run a Heartland Pay By Date credit card report.
2. Reconcile E-payments to the CORIS Credit Card Batch screen (District).
3. Prepare a Cashier Totals Report (District), Cashier Funds Listing Report (Juvenile) and Transaction Detail Report (Appeals). Compare cash, check and credit cards from each cashier clerk's Cash Count Form to the report. The district court "Cashier Reconciliation, Difference not Zero" screen can assist in locating discrepancies.
4. If cash, check or credit card totals do not match, run a Transaction Detail Report (District) and Journal Receipt Listing (Juvenile) using the cashier ID and investigate the discrepancies.
 - a. Compare coin, currency, check and credit card totals for each cashier listed on the Transaction Detail Report (District & Appeals) and Cashier funds listing Report and Pre-Deposit Information Listing (Juv) to the Cash Count Form to determine which cashier is off, what receipted funds may be missing, or why the composition of the deposit does not match the composition recorded when the receipt was issued.
 - b. If the payment type has been receipted incorrectly, inform the cashier clerk's supervisor. Use the accounting/verifying clerk initials to perform a transaction reversal (Dist). Then issue a new receipt entering the correct type of payment, i.e., cash or check.
5. If the reason for a balancing error cannot be identified, enter an over or short balancing transaction from the accountant reconciliation screen. The amount will be a positive number if the deposit total is more than the total on the receipt accounting records. The amount will be negative if the deposit total is less than the total on the receipt accounting records.
6. The CORIS (Dist) procedure for correcting errors depends on the type of error and when it is discovered.
 - a. If an error is discovered before the journal "Final Cutoff", it can be corrected by the accountant. For example, an Over/Short transaction can be entered to account for a difference between the cashier and the cash for deposit; reversing a transaction and re-receipting for the correct amount; receipting a payment that was not receipted by the cashier, etc. See Section 03-05.00 Overages and Shortages.
 - b. If an error is discovered after the journal Final cutoff has been performed, the error is documented manually on the daily accounting records, i.e. Cashier Totals report, Transaction Detail Report, and/or Cashier cash Count Form. The correcting entry should be made on the current journal. Notes referencing the error from the prior journal should be written on the current journal daily accounting records after the Final Cutoff.
 - c. AOC IT employees should refer accountants to this policy when requested to re-open a closed journal.

7. All CARE (juv) corrections are entered on the current journal when the journal in question has been cutoff. No one can assign themselves to a previous journal. Call the help desk for instructions if problems arise.
8. Perform the final cutoff and at a minimum print the following computer reports to keep with your daily journal: Deposit and Revenue Distribution Report (Appellate) Cashier Totals Report (District) Pre-deposit Summary (Juvenile).

Daily Accounting Records stored by journal:

9. At a minimum the following reports must be kept for each journal. Any document that has notations regarding the accounting should be retained with the daily record. (Refer to Section 01-01.00 Record Retention).
 - Deposit Slip (duplicate) Copies (with check listing)
 - Armored Car plastic depository bag stub (if applicable)
 - Cash Count Forms
 - Heartland Pay By Date credit card report
 - Manual Mail Log (as applicable)
 - Hand Receipt Copies (as applicable)
 - Deposit and Revenue Distribution Report (Appellate)
 - Cashier Totals Report (District)
 - Pre-deposit Summary (Juvenile)
 - And/or Bank Account Recap (Juvenile)
 - Journal Review Checklist (District)
 - or individual reports (can be stored on local network)
 - Journal Review Checklist (Juvenile) or CARE Acctg Report Verify

Accountant Review or External Review

10. The following reports are required to be reviewed:
 - *Adjustments to A/R
 - *Credit Detail Report (Dist only)
 - *Mail Log Report
 - *Transaction Reversal Report
11. An *online review* may be accomplished utilizing the “Journal Review Checklist for end of day reports form” see Section 03-03.02 Forms and instructions or refer to the following links: [District form](#), [Juvenile Form](#). If a range of days are reviewed.
12. The juvenile court may choose to perform reviews online using the CARE [Acctg Report Verify](#) screen, which stores notes as part of the report.