

## Revenue Reporting

### Resources:

- See also [03-04 00 Credit Card Reconciliation](#) and 02-10.00 [Revenue Code Section](#) for specific computer codes and usage descriptions.
- Section 03-06.02 Forms and Instructions or Section 16 Forms, 16-01 Accounting Forms for [Revenue Report/Deposit Slip Reconciliation interactive pdf form](#), CORIS [Instructions for electronic submission](#), and [Instructions for scanning weekly documentation to the R drive](#).
- Refer to Section 02-10 Revenue Classifications which contains *subsections* of various revenue types such as [Plea in Abeyance](#) policy.
- [Court Learning Management System](#) (LMS)

### Policy:

1. All revenue received in the court shall be reported to the AOC Finance Department which is ultimately reported to State Finance through FINET, monthly.
2. As of January 1, 2015 court sites shall scan reports to a shared drive (“R”) rather than mail into the Administrative Office.
3. State Courts should submit the Revenue Report/Deposit Slip Reconciliation report along with the computerized Revenue Distribution Summary from the District & Appellate, Revenue Summary (Juvenile), and Law Library DF55 to the AOC Finance Department weekly with verification of deposit for that week. The reports should be received by Thursday for the previous week ending on Friday.
4. At the end of each month, a report should be prepared for the last Saturday through the last day of the month. A second report should be prepared for the first day of the new month through Friday. Month end reports must be submitted for all journals closed. NOTE: If the last day of the month is not Friday, there will be two sets of reports required for the week - one for the last days of the previous month and one for the first days of the new month.
5. All District/Juvenile Courts should **transmit the weekly report electronically** followed by the scanning of the report, deposit slips and credit card batch settlement reports, and reconciliation sheet and the juv Bank Account Recap) to the shared drive. **NOTE: Due to problems with the court’s Access system, do not electronically submit a report the day prior to a holiday, as it will not be transmitted.**

6. Weekly revenue reports could be delayed except for the end of the fiscal year. However, if a court site is more than 2 weeks behind in their submissions, they are to email AOC Finance Department (cc Clerk of Court and TCE) as to the particular situation. When funds can't be submitted to State Finance on a monthly basis, credits to budgets (special search/dedicated credits) are not appropriated timely.

## **Procedures:**

### **Responsibility Action**

#### **Appellate Court**

##### **Accountant/Designee**

1. Run a Revenue Distribution Report for the required time period.
2. Review report for accuracy.
3. Complete the report.
  - a. Date
  - b. Original signature
  - c. Phone number of preparer
4. The total of revenue distributed must equal the total amount deposited to the state revenue account. Returned checks, disputed credit cards and other reconciling items will affect the deposit or remittance and should be documented on the report as a footnote or by attached memo.
5. Scan to the specified site folder on the shared drive "R" all reconciliation documents. (Note: Retain scanned documents for 90 days from the scanned date.) The following order is required:
  - i. Computerized Revenue Distribution Summary,
  - ii. Yellow copy of deposit slips,
  - iii. Heartland Pay By Date Report (summary page only) for the entire week (Saturday thru Friday)
  - iv. Reconciliation sheet
  - v. Additional documentation such as a copy of the disputed credit card "Reversal Rejection Notification" to the specified site folder on the shared drive "R".
6. If a summary has to be rescanned (amendments made) rescan adding the letter 'a' at the end of the PDF file name, for example: 20160215WJD<sub>a</sub>.pdf
7. When AOC Finance has processed the week, the initials "sdk" are added to the file name. In the following example this week has been approved:  
**20160321WJD sdk.pdf** If the week is on hold, the letter 'xx' is added to the file name: **XX20160302WJD.pdf**. *Once these additions have been entered, the file name should never be changed or deleted.*

### **Responsibility Action**

#### **District/Juvenile Court**

## Accountant/Designee

1. Run a Revenue Distribution Summary (District) or Revenue Summary Report (Juvenile) for all closed journals which comprise the required time period. (e.g. Monday's assigned journal through the close of business on Friday).
2. Review computer generated report for accuracy.
3. Verify whether the completion of the IRS Form 8300 (See Section 02-17.00) is necessary.
4. Juvenile: If a "trust owes revenue" issue occurs, run the Bank Account Recap for the journals indicated to verify this is the issue. Include report with the weekly scan.
5. The total of the revenue distributed must equal the total amount deposited to the state revenue account. Returned checks, disputed credit cards and other reconciling items will affect the deposit or remittance and should be documented on the report as a footnote or by attached memo.
6. The Revenue Report/Deposit Slip Reconciliation Report shall be completed reflecting the following:
  - a. Daily credit card totals and grand total deposit slips. Enter as the slip reflects, even if an error is spotted. Contact AOC Finance for further instructions on how this should be reflected in the difference field.
  - b. Revenue report grand total.
  - c. Differences (if any) in report and deposit totals should be documented in the explanation field of the form.
  - d. Unit number
  - e. Date
  - f. Original signature
  - g. Phone number of preparer.
7. Scan to the specified site folder on the shared drive "R" all reconciliation documents. (Note: Retain scanned documents for 90 days from the scanned date.) The following order is required:
  - i. Computerized Revenue Distribution Summary,
  - ii. Yellow copy of deposit slips, (which should not be validated due to revenue reporting timing constraints),
  - iii. credit card batch settlement reports (summary not detail) for the entire week (Saturday thru Friday)
  - iv. Reconciliation sheet
  - v. additional documentation such as a copy of the disputed credit card "Reversal Rejection Notification" should also be submitted.
  - vi. Juvenile court Bank Account Recap (regardless whether there is trust owes revenue)
8. If a summary has to be rescanned (amendments made) rescan adding the letter 'a' at the end of the PDF file name, for example: 20160215WJD<sub>a</sub>.pdf
9. When AOC Finance has processed the week, the initials "sdk" are added to the file name. For example the following has been approved: 20160321WJD sdk.pdf. If the week is on hold, the letter 'xx' is added to the file name, for

example: XX20160302WJD.pdf. *The file name should never be changed or deleted.*