

Trust Reconciliation

Resources:

- Section 06-04.01 for [District Procedure](#).
- Section 06-04.02 for [Juvenile Procedure](#).
- Section 06-04.05 Forms and Instructions for [District](#) or [Juvenile](#) Excel Reconciliation Forms; and specific instructions for reconciling [District](#) Court in CORIS and [Juvenile](#) Court in CARE or Section 16 Forms, [16-01 Accounting Forms](#)
- [Court Learning Management System](#) (LMS)
- See [Section 01-01.00 Records Retention](#)

Background:

Trust accounts are not required of Appellate court operations. District and Juvenile court locations utilize zero-balance trust accounts, which have a zero balance at the end of each day. If the account has a credit balance, funds will be automatically swept into an interest-bearing account. If the account has a debit balance, funds will be automatically transferred from the interest-bearing account to cover the debit balance

Policy:

1. To correct bank errors, work with AOC Finance rather than contacting the bank directly.
2. AOC Finance will download monthly trust account bank statements and save them to the "T" drive by the 5th business day of the month.
3. All State Court Trust Accounts will be reconciled monthly using the Trust Account Reconciliation Form.
4. All overages or shortages related to receipting errors are to be investigated by the Clerk of Court or designee.
5. Shortages as a result of checks clearing twice (i.e. mobile device) or cleared when previously voided are to be resolved according to Section 06-03.00 Void and Lost checks and Section 03-05.00 Overages and Shortages.
6. Negative balances listed on the Trust Account Summary (District)/Trust Summary Report (Juvenile) must be researched/investigated and resolved by the close of the fiscal year.

7. Prior to the close of the fiscal year, unresolved shortages to the trust account shall be reported to the AOC Finance Manager for resolution according to [Section 03-05.00 Overages and Shortages](#).
8. The monthly outstanding check list should be provided to the trust check writer to resolve checks that have been outstanding for more than one year. See Section [06-03.00 Void and Lost checks](#).
9. Trust Account Reconciliation forms and supporting documentation will be scanned to the "T" drive by the last day of the month following the month being reconciled. (Note: As per the retention schedule, keep hard copies until the end of the fiscal year.)
10. Written notice is to be submitted to AOC Finance when the Trust Account Reconciliation will not be completed by the due date. If unable to balance and the next report is due, the AOC Finance Department must be informed. File documentation (i.e. email) or note directly on the report the reason for delay.
11. If a credit card deposit in transit occurs in the beginning or middle of the month, contact AOC Finance. Each credit card deposit should take no longer than three days to post to the bank statement.