

District Reconciliation Procedure

Resources:

- [Section 06-04.00 Trust Reconciliation](#) for Policies
- Section 06-04.05 Forms and Instructions or Section 16 Forms, Accounting forms for the [District Reconciliation Form](#) and [instructions for reconciling](#) District in [CORIS](#)
- [Section 01-01.00 Records Retention](#)
- [Section 03-05.00 Overages and Shortages](#)

Procedure:

Responsibility Action

District Court Reconciler

1. Prepare the Trust Account Summary Report using the ending journal number for the month. This report details all monies in your trust account and in the Central Interest Bearing Trust Account (IBA). Amounts are categorized by trust type (e.g., cash bail, restitution, attorney fees, etc.) and listed by defendant name or case number and payee within each category. Once the report has been generated:
 - a. Print the last page displaying the grand total for all trust types for submission with the reconciliation paperwork. Save an electronic .pdf copy of the entire report in the “T” drive - Trust Account Summaries folder. (Note: This step is required because the maximum amount of time CORIS will retain this report information is 15 months.)
 - b. If any negative balances are noted, print the negative balance sheet to include with reconciliation documentation. Refer to Section 03-05.00 Overages and Shortages to resolve negative balances.
2. Prepare and print the Trust Distribution Report using the beginning and ending journal numbers for the month. This report summarizes by trust type all monetary transactions affecting your trust account within the journal range requested.
3. Print the Net Transfers Sheet emailed by AOC Finance.
4. Prepare and print one Heartland – “Monthly Reconciliation Credit Card Export” or the “Pay by Date” Report for the appropriate date range for the month.
5. Complete the Trust Account Reconciliation within CORIS when the monthly bank statement is made available by AOC Finance. Refer to the “Reconciling the District Trust Account using CORIS” document found in Section 06-04.05 Forms and Instructions. Note: Prior to closing the CORIS Reconciliation screen, print the “Items Reconciled Report” and “Outstanding Checks List.” The outstanding check list can not be reproduced.

6. Prepare the Trust Account Reconciliation form (Excel spreadsheet). Fill in the spaces provided at the top and bottom (Court Location, Month/Year, Beg/End Journal #'s for Month, Signature of reconciler, Phone #, Date). Complete the following sections:

A. **BANK STATEMENT RECONCILIATION.** Reconcile the Bank Statement Balance. Adjust for transactions that have occurred, but are not reflected on the bank statement (i.e., deposits in transit, outstanding checks, etc). or transactions that have occurred at the bank in error (i.e., checks or deposits clearing for the wrong amount, or miscellaneous charges charged to the account in error).

1. Current Bank Statement Balance: Enter the ending balance listed on the bank statement – will always be zero (0) since the trust accounts are zero balance accounts.
2. Add Deposits in Transit:
 - a. Adjust for deposits that have been reflected within the journal range, but have not been reflected on the bank statement. Deposits in transit will normally occur on the last one or two business days of the month. If a deposit in transit occurs in the beginning or middle of the month, contact AOC Finance to research the missing deposit.
 - b. Adjust for credit card deposits that have been recorded in CORIS, but have not been reflected on the bank statement. Credit card deposits in transit normally occur on the last three business days of the month. If a credit card deposit in transit occurs in the beginning or middle of the month, contact AOC. Each credit card deposit should take no longer than three days to post to the bank statement.
 - c. Generally a credit card refund will be included within a credit card deposit. List on a separate line (as a negative) as necessary.
3. Add Net Transfers Out of Local Account OR Subtract Net Transfers Into Account: The net transfer amount will normally be added to the bank statement balance. This figure may be taken from the "Zions Bank Net Transfers" worksheet emailed by AOC Finance. The transfer amount will be listed on the bottom row in the column titled "Net Transfers Out of Local Trust Account." To verify this amount, you may compare each item listed on the worksheet to each "CR Offset" or "DR Offset" item listed on the bank statement. If the worksheet and bank statement have different entries, contact AOC Finance.
4. Subtract Net Outstanding Checks: An outstanding check is a check that is listed in the CORIS check register, which has not cleared the bank. Enter the Check Total amount (enter as a negative amount)

from the Outstanding Checks list (not to include credit card refunds in transit) in the space provided on the Trust Account Reconciliation form.

5. Add/Subtract Bank Errors that need adjusting. It is the Courts responsibility to email AOC Finance when bank errors need to be corrected. Items listed in this field may include:
- a. Add miscellaneous charges
 - b. Add checks cleared for more than written (list the difference between the written amount and the amount cleared by the bank).
 - c. Add checks that have cleared twice through the bank and checks that clear which were previously voided. Notify the check writer and follow accounting policy 06-03.00 "Void and Lost Checks" if a voided check is subsequently cashed.
 - d. Subtract checks cleared for less than written (list the difference between the written amount and the amount cleared by the bank).
 - e. Add deposits listed for less than the amount recorded by the court (list the difference between the court amount and the amount recorded by the bank).
 - f. Add amounts that appear to be erroneously debited (i.e. bank fees).
 - g. Subtract deposits listed on the bank statement for more than the amount recorded by the court (list the difference between the court amount and the amount recorded by the bank).
 - h. Add or subtract any bank transfers not completed. Refer to Section 02-07.00 Transfers.

All information recorded on line 5 should be further documented in the Outstanding Adjustments box by listing: date occurred, adjustment description, adjustment amount, who should correct and date corrected (if it has been corrected by the time the Trust Account Reconciliation form is submitted to AOC Finance). Attach supporting documentation as needed, which may include copies of check(s) and/or deposit slip(s), along with the bank statement with amounts in question circled.

ADJUSTED BANK STATEMENT BALANCE: The spreadsheet will calculate the adjusted bank statement balance from the amounts entered into the Bank Statement Reconciliation portion of the form.

B. TRUST ACCOUNT SUMMARY

1. Add Cash Balances, per month end report: Enter the ending balance for each trust type listed on the Trust Account Summary Report on the corresponding line on the Trust Account Reconciliation Form. **Note:** The 'Interest Bearing (Only if NOT in Central IBA)' trust line should only include money that is currently in the local trust account, not deposited in the central IBA account.
2. Misc. Adjustments (List in Outstanding Adjustments box):
Add/Subtract any miscellaneous adjustments due to errors on the computer. For example: subtract the amount of an NSF check that did not get reversed in CORIS within the same month it appears on the bank statement. Detail the adjustments in the Outstanding Adjustments box of the Trust Account Reconciliation and attach documentation as needed.
3. SUBTOTAL (All categories except money in Central IBA): The spreadsheet will calculate the subtotal from the amounts entered on lines 1 and 2 of the Trust Account Summary portion of the form. This amount should equal the Adjusted Bank Statement Balance amount for Section A, Bank Statement Reconciliation.
4. ADD Total monies deposited into Central IBA by litigants (list in Litigant Interest-Bearing Account List box): List the litigant name, case number, and the current principal amount invested (initial amount deposited plus subsequent deposits, if any) of all cases with money in the Central IBA. Enter the Interest Bearing amount on line 4.
5. Negative Trust Account Balances: (list in Negative Balances List box): List the date of occurrence, case number, negative amount, status/update, and follow-up date. Refer to section 03-00 00 Overages and Shortages

GRAND TOTAL Trust Summary Balance: The spreadsheet will calculate the Grand Total Trust Summary Balance from the amounts entered in section B, Trust Account Summary on the Trust Account Reconciliation Form.

7. Compare section A (Bank) to B (Trust Account Summary). Verify that the "Subtotal" (Section B, line 3) is the same as the "Adjusted Bank Statement Balance" (Section A).
8. Upon completion of the trust reconciliation, scan the completed reconciliation to the "T" Drive by the last day of the month following the month being reconciled. Retain the hard copy at the court for the fiscal year at which time it can be shredded. Documentation included in the reconciliation scan should consist of:
 - Trust Account Reconciliation form (Excel Sheet)
 - Outstanding Check list and items reconciled reports
 - Supporting documentation for any outstanding adjustments, & IBA listings
 - Page(s) of the bank statement if it helps to explain an issue

- Net Transfer Sheet
- Trust Account Summary Report (negative balance and summary pages only)
- Trust Distribution Report
- Heartland - Monthly Reconciliation Credit Card Report (Summary View)

Note: if an issue occurs that requires Help Desk assistance to resolve, scan all documentation i.e. original and modified Trust Account Summary Reports (last page) and any supporting emails.

9. Report to AOC Finance that the scan has been completed via email.