

Juvenile Reconciliation Procedure

Resources:

- [Section 06-04.00 Trust Reconciliation](#) for Policies
- Section 06-04.05 Forms and Instructions for the [Trust Reconciliation Form](#)
- [Section 01-01.00 Records Retention](#)
- [Section 03-05.00 Overages and Shortages](#)

Procedure:

Responsibility Action Juvenile Court Reconciler

1. Once the Net Transfer report is received from AOC Finance and the last journal of the month has been closed, prepare and print the Trust Summary Report using the ending journal number for the month. Ensure the ending journal for the month has been closed. This report summarizes by trust type all monetary transactions affecting your trust account within the date range requested. If any negative balances are noted, Refer to Section 03-05.00 Overages and Shortages to resolve negative balances.
2. Prepare and print the Bank Account Recap using the appropriate beginning and ending dates for the month. Verify that the journal range for the report does not overlap with last month's report. The ending journal for the Trust Summary Report and the Bank Account Recap must be the same.
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 Bank reconciliation within CARE when the monthly bank statement is made available by AOC Finance. Deposits are recorded by journal (the deposit slip and credit card amounts are combined-listed as a single amount) in the CARE reconciliation screen. This will result in a ‘difference’ and should be noted to assist when reconciling the following month. Refer to the “CARE - Trust Reconciliations” document found in Section 06-04.05 Forms and Instructions.
6. Prepare and print an Outstanding Checks Report through the end of the month being reconciled.
7. 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 on a Bank Account Recap for the current month, 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 the CARE, 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 has been listed in the CARE check register, but has not cleared the bank. Write the Grand Total amount (enter as a negative amount) from the Outstanding Checks Report in the space provided on the Trust Account Reconciliation form.
5. Add/Subtract Bank Errors that need adjusting: Inform AOC Finance of bank errors to be corrected. Items listed in this field may include:

- a. Add checks cleared for more than written (list the difference between the written amount and the amount cleared by the bank).
- b. Add checks that 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.
- c. Subtract checks cleared for less than written (list the difference between the written amount and the amount cleared by the bank).
- d. 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).
- e. Add amounts that appear to be erroneously debited (i.e. bank fees, miscellaneous charges).
- f. 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).
- g. Subtract Trust owes revenue transfers not completed.
- 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 balances per Trust Summary Report: Enter the ending balance for each trust type listed on the Trust Summary Report on the corresponding line on the Trust Account Reconciliation Form.
 - a. Enter the Trust Owes Revenue amount, if any, found on the Bank Account Recap.
 - b. Provide a brief description and amount for ‘Other’ items. These include NSF Checks/credit card disputes that were not reversed during the month reflected on the bank statement. This field also represents any computer adjustments pending from the court’s IT Department.

2. SUBTOTAL (holding + pending) Summary of All Trust Types with a Balance. The spreadsheet will calculate the subtotal from the Trust Summary Report amounts entered.
3. Add RWF Working Ending Balance: Enter the "Total RWF-Working" Ending Balance amount from the Bank Account Recap for the last day of the month.
4. Add RWF Administrative Ending Balance: Enter the "Total RWF-Admin." Ending Balance amount from the Bank Account Recap for the last day of the month.
5. Outstanding Adjustments (List in Outstanding Adjustments box): Add or Subtract any necessary adjustments. For example, subtract the amount of an NSF check that did not get reversed in CARE within the same month it appears on the bank statement. Refer to [CARE help document](#) for NSF checks when a victim has been paid.
6. 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.

TOTAL TRUST SUMMARY BALANCE: The spreadsheet will calculate the Total Trust Summary Balance from the amounts entered into the Trust Account Summary portion of the Trust Account Reconciliation Form.

C. TOTAL REGULAR TRUST

1. Total Regular Trust: Enter the amount from the "ending Balance" column of the "Total Regular Trust" category on the Bank Account Recap for the last day of the month.

D. TRUST ACCOUNT ACTIVITY

1. Total Trust Beginning Balance (From Bank Account Recap): Enter the amount from the "Starting Balance" column of the "Total Trust" category on the Bank Account Recap.
2. Add Total Trust Deposits/Credits (From Bank Account Recap): Enter the amount from the "Deposits/Credits" column of the "Total Trust" category on the Bank Account Recap.
3. Subtract Total Trust Checks/Debits (From Bank Account Recap): Enter the amount from the "Checks/Debits" column of the "Total Trust" category on the Bank Account Recap. Enter as a negative amount on the spreadsheet.
4. Add/Subtract Computer Adjustments: List in Outstanding Adjustments box of the reconciliation and attach documentation as needed.

TOTAL TRUST ENDING BALANCE: The spreadsheet will calculate the Total Trust Ending Balance from the amounts entered into the Trust Account Activity portion of the Trust Account Reconciliation Form.

6. Comparison of Sections A, B, C, and D (Bank Statement Reconciliation, Trust Account Summary, Total Regular Trust, and Trust Account Activity).
 - a. Verify that the totals from Sections A, B, and D are the same.
 - b. Verify that the Subtotal amount from Section B, line 2 is the same as the Total amount from Section C.
7. Upon completion of the trust reconciliation, scan the completed reconciliation and the bank statement 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:
 - Trust Account Reconciliation form (Excel Sheet)
 - Accounting Reconciled Transaction Report
 - Supporting documentation for any outstanding adjustments
 - Page(s) of the bank statement if it helps to explain an issue
 - Outstanding Check list
 - Net Transfer Sheet
 - Trust Account Summary Report
 - Bank Account Recap
 - Heartland - 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.

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