

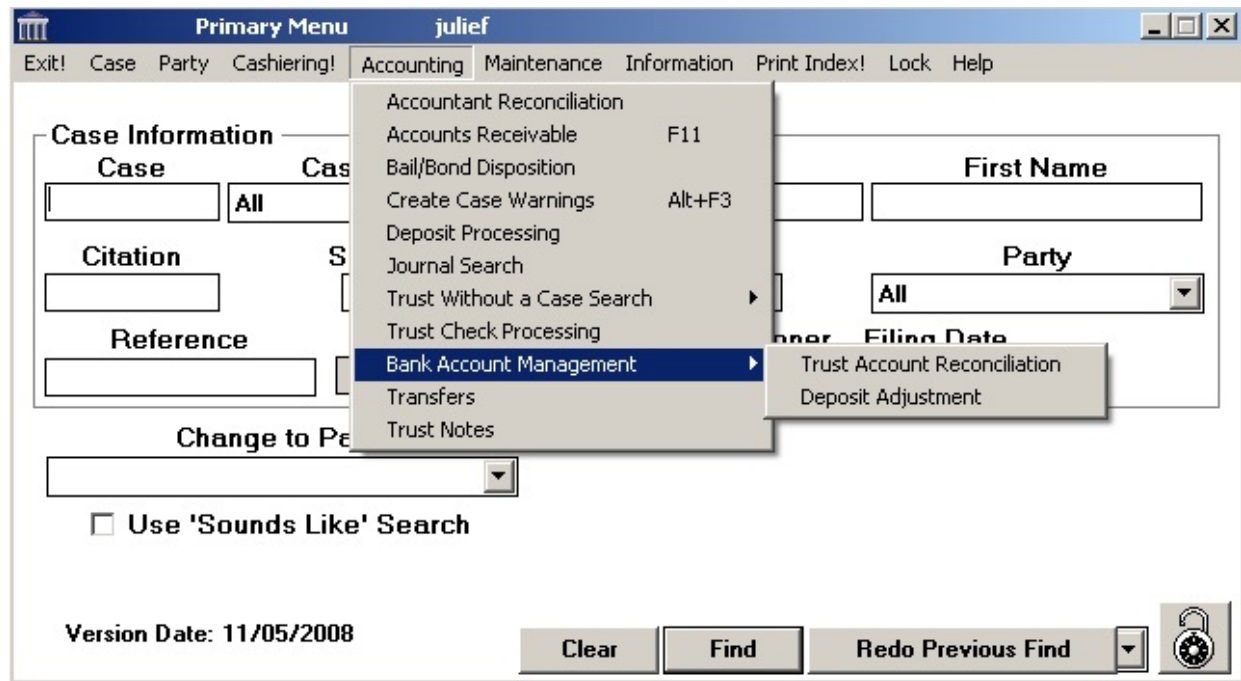
Reconciling the District Trust Account using CORIS - As of September 2010

The Trust Reconciliation Screen is located off the Accounting Menu,

- Bank Account Management
- select Trust Account Reconciliation

Depending on the size of the site, this can take a few minutes to load.

Note: You must be given access rights to this area. Technically only those reconciling should be allowed access. Accountants/deposit entry clerks should only have access to the Deposit Adjustment area.



The Bank Reconciliation Screen automatically gathers credit card receipts, refunds, issued checks, and NSF transaction reversals. The deposit slip information and deposit adjustments must be entered in the appropriate screen in order to be captured here.

Begin by entering the “Through Journal” range **FIRST**, which is the last journal for the month (should be the same as on the Trust Account Summary).

Bank Reconciliation

2nd District - Farmington

Through Journal: 2007105 1

CR Offset (Monthly): 135,573.90

DR Offset (Monthly): 81,888.29

Other Transfers: 0.00

Outstanding Bank Adj: 0.00

Cleared Balance: -57,941.02

Difference: -4,255.41

Statement Ending Balance: 0.00

Bank Statement Total Deposits: 227,539.83

Selected Amount: 91,965.93

Checks/Bank Debits: 149,906.95

[Print Check Listing](#)

Cleared	Journal ID	Trans Date	Amount	Descr
<input checked="" type="checkbox"/>	2007097	05/23/2007	\$6011.54	Depo:
<input checked="" type="checkbox"/>	2007098	05/21/2007	\$280.00	CC De
<input checked="" type="checkbox"/>	2007098	05/23/2007	\$621.31	Depo:
<input checked="" type="checkbox"/>	2007099	05/22/2007	\$38.00	CC De
<input checked="" type="checkbox"/>	2007100	05/22/2007	\$10215.88	CC De
<input checked="" type="checkbox"/>	2007100	05/23/2007	\$655.00	CC De
<input checked="" type="checkbox"/>	2007100	05/25/2007	\$10350.00	Depo:
<input checked="" type="checkbox"/>	2007101	05/25/2007	\$1094.42	Depo:

Cleared	Journal ID	Trans Date	Amount	Check #	Descrip
<input checked="" type="checkbox"/>	2006210	11/01/2006	\$290.00	26309	Check
<input type="checkbox"/>	2006216	11/09/2006	\$300.00	26353	Check
<input checked="" type="checkbox"/>	2006219	11/15/2006	\$90.00	26371	Check
<input type="checkbox"/>	2006222	11/20/2006	\$50.00	26395	Check
<input type="checkbox"/>	2006230	12/01/2006	\$78.29	26425	Check
<input type="checkbox"/>	2006234	12/07/2006	\$131.65	26457	Check

Clear Deselect All Finish Later Reconcile Detail Exit

Clearing checks off next provides a grand total which can be compared easily to the bank statement to ensure all were selected.

Next clear off deposits or enter the “CR” and “DR” figures from the **Bank Net Transfer** sheet sent from the AOC Finance Department. Any amount in the difference field must be determined.

You can select ‘*finish later*’ at any point during the reconciliation process (a form of saving).

Unfortunately, leaving this screen will erase the *through journal*, *CR & DR totals* as well as any *Outstanding bank adj* figures which need to be re-entered to continue.

Generally speaking, only the transactions that occurred during the ‘through’ journal period will appear. Transactions that don’t have a journal ID assigned (like NSF, Bank Adjustments) will appear on the screen regardless of the ending journal range requested. These should be ignored until they are actually noted on the bank statement.

To see more detail of an entry, highlight it and select the ‘DETAIL’ button at the bottom of the screen.

Bank Reconciliation

2nd District - Farmington

Through Journal: 2007105 CR Offset (Monthly): 135,573.90 Other Transfers: 0.00

DR Offset (Monthly): 81,888.29 Outstanding Bank Adj: 0.00

Cleared Balance: -57,941.02 Difference: -4,255.41 Statement Ending Balance: 0.00

Bank Statement Total Deposits: 227,539.83

Deposit/Bank Credit: 91,965.93 Selected Amount: 149,906.95 Checks/Bank Debits: 149,906.95

[Print Check Listing](#)

Cleared	Journal ID	Trans Date	Amount	Descr	Cleared	Journal ID	Trans Date	Amount	Check #	Descr
<input checked="" type="checkbox"/>	2007097	05/23/2007	\$6011.54	Depos	<input checked="" type="checkbox"/>	2006210	11/01/2006	\$290.00	26309	Check
<input checked="" type="checkbox"/>	2007098	05/21/2007	\$280.00	CC De	<input type="checkbox"/>	2006216	11/09/2006	\$300.00	26353	Check
<input checked="" type="checkbox"/>	2007098	05/23/2007	\$621.31	Depos	<input checked="" type="checkbox"/>	2006219	11/15/2006	\$90.00	26371	Check
<input checked="" type="checkbox"/>	2007099	05/22/2007	\$38.00	CC De	<input type="checkbox"/>	2006222	11/20/2006	\$50.00	26395	Check
<input checked="" type="checkbox"/>	2007100	05/22/2007	\$10215.88	CC De	<input type="checkbox"/>	2006230	12/01/2006	\$78.29	26425	Check
<input checked="" type="checkbox"/>	2007100	05/23/2007	\$655.00	CC De	<input type="checkbox"/>	2006234	12/07/2006	\$131.65	26457	Check
<input checked="" type="checkbox"/>	2007100	05/25/2007	\$10350.00	Depos						
<input checked="" type="checkbox"/>	2007101	05/25/2007	\$1094.42	Depos						

[Clear](#) [Deselect All](#) [Finish Later](#) [Reconcile](#) [Detail](#) [Exit](#)

Detail of a check:

Transaction Detail/Distribution

Transaction: 20062220070 Date: 11/20/2006 Cashier: lindak Transaction Amount: 50.00
 Supervisor:

Payment Types: ☐ Fine ☐ Fee ☐ Bail ☐ Bond ☒ Trust

Payor: Payee: SHOPKO

Cash Amount:
 Check Amount: 50.00 Check Number: 26395 Check Type:
 Card Amount: Card Type:
 Non-Cash Amount: Note: Trust Payout
 Credit Amount:

Transfer Amount:

Revenue Distribution		Trust Distribution	
Amount	Description	Amount	Description
	Credit Case		Case
	Amount Number		Number
49.27	1 Restitution	061700906	
0.73	1 Interest on Rsti	061700906	

Deposit Entry Detail:

Deposit preparers enter this information from the Deposit Processing Screen. A difference generally requires a corresponding deposit adjustment entry.

Deposit Processing

Journal: 2007097 ☐ Revenue Deposit Slip ☒ Trust Deposit Slip

Tender	Journal totals	Deposit Slip
Curr/Coin \$	220.00	\$ 218.97
Check \$	5,792.57	\$ 5,792.57
Electronic Xfer \$	0.00	\$ 0.00
Transfers \$	0.00	\$ 0.00
Corrections \$	0.00	\$ 0.00
Totals \$	6,012.57	\$ 6,011.54
Difference	\$ 1.03	

Note is mandatory if there is a difference on totals

Notes: Credit card transfer-trust to revenue

Trust Deposit Slip

Date: 2007-05-23 10:18 Journal: 2007097
 Clerk: lindak Currency: \$ 218.00
 Coin: \$ 0.97

Checks:	memo	amount
see tape		\$ 5,792.57

Total number of checks: 1
 Total checks amount: \$5,792.57

Xfer to Revenue \$ 0.00
 Corrections \$ 0.00
 Total \$ 6,011.54

REFLECTING DIFFERENCES

Permanent adjustments entered by the deposit preparer are reflected as a **Deposit Adjustment**. These consist of transfers AOC Finance process that are often requested by the accountant which are reflected on the bank statement as “PC Book XFER.” Because the original deposit was not correct, an entry is required to make the deposit for that journal complete.

A common difference which requires a bank adjustment is a split credit card. For example, a credit card charge for \$25 was reflected on the trust batch settlement (report #122-02), yet only \$23.97 was needed in trust. The deposit preparer reduced the trust deposit slip the difference of \$1.03 to move to revenue and enters in the **Deposit Processing Screen** exactly how the deposit slip was submitted.

CORIS will automatically only reflect the amount needed/receipted (\$23.97). Therefore a **bank adjustment** of \$1.03 is required to correctly reflect the journal’s overall deposited amount. In other words, the totals for this journal must equal \$6,036.54

	Trust	0	.00	.00	.00	.00	.00
	Total	0	.00	.00	.00	.00	.00
Cashier Totals:	Revenue	42	429.00	787.50	1216.50	523.67	1740.17
	Trust	4	220.00	5792.57	6012.57	23.97	6036.54
	Total	46	649.00	6580.07	7229.07	547.64	7776.71

□

Temporary or bank error type adjustments are entered by the reconciler on the reconciliation screen which do not PERMANENTLY effect or change CORIS. These include bank fees, or checks cleared for the wrong amount. Figures entered in the “Outstanding Bank Adj” or “Other Transfer” field, are not saved in CORIS. These fields assist the reconciler arrive at a zero difference. In essence, most of these are errors that will eventually be fixed by the bank or in a future month in CORIS. The corresponding detail for the adjustments are to be fully explained on the Trust Reconciliation form (excel sheet). One example of this is if a check cleared that was previously voided.

An unique example of this “temporary entry” is warranted when IBA money is being transferred back to the local trust account. The entire amount transferred includes interest that was entered through the cashier screen as a non-monetary transaction. Since this amount plus the principal is in already in CORIS at the time of the reconciliation, we do not want to make an official deposit or bank adjustment recording this amount. For reconciliation purposes you are just wanting to ‘record/account’ for that amount in the “Other Transfer★” field below. The same procedure applies when needing to reflect money coming out of the local trust account to the newly opened IBA Account.

Bank Reconciliation
FIRST DISTRICT - Box Elder

Through Journal CR Offset (Monthly) Other Transfers
 DR Offset (Monthly) Outstanding Bank Adj
 Cleared Balance Difference Statement Ending Balance

Deposit/Bank Credit	Selected Amount	Bank Statement Total Deposits	Checks/Bank Debits	Selected Amount	Print Check Listing
	4,321.50	4,321.50		22,025.79	

Amount	Trans Date	Journal ID	Description	Cleared Check #	Amount	Journal ID	Trans Date	Description
\$500.00	01/02/2009	2009001	Deposit	<input type="checkbox"/> 11771	\$107.00	2008018	01/29/2008	Check
\$504.50	01/07/2009	2009004	Deposit	<input type="checkbox"/> 11788	\$1132.00	2008092	05/13/2008	Check
\$504.50	03/03/2009	2009004	Deposit Bank	<input checked="" type="checkbox"/> 11850	\$1500.00	2008245	12/30/2008	Check
\$650.00	01/13/2009	2009008	Deposit	<input checked="" type="checkbox"/> 11851	\$2655.00	2008245	12/30/2008	Check
\$300.00	01/14/2009	2009009	Deposit	<input checked="" type="checkbox"/> 11852	\$1850.00	2008245	12/30/2008	Check
\$300.00	01/15/2009	2009010	Deposit	<input checked="" type="checkbox"/> 11853	\$300.00	2008245	12/30/2008	Check
\$991.50	01/16/2009	2009011	Deposit					
\$188.10	01/15/2009	2009012	Deposit					

Print Recon Date Clear Deselect All Finish Later Reconcile Detail Exit

Once the “difference field” reflects ‘zero’ you are finished. Click on RECONCILE and print off all reports. (See page 8 for examples)

The Print Recon Date button allows you to reprint prior reconciliation reports (of cleared checks only-you can’t recreate the outstanding check list). In order to print this you must know the date the reconciliation was performed. Submit all reports with the other required documents with your reconciliation to AOC Finance.

Occasionally (especially in the beginning) you may find deposit adjustment entries that were not necessary or performed in the wrong direction. In order to clear these off, another deposit adjustment must be entered in order to offset so it can be cleared off.

It is important to ensure what is on your screen is fairly current. This also means informing the trust check writer when checks are stale dated. (Note: Due to the timing of how journals are ended(closed) problems have been detected if a "void" is performed the first two days of the month. Just as it has been suggested that the check writer not write checks the last day of the month (to minimize the outstanding check list) it saves time reconciling if the voiding of checks are not performed the last day of the month.)

Every deposit adjustment and detail is reflected on the CORIS Trust Check Register report. The register also depicts an "R" by items that were reconciled. Deposit adjustments and the reason are also available from this report. Unfortunately this report does not provide a running trust check register total, but is no longer needed to reconcile the trust account to CORIS.

Display - Trust Check Register Report (trchkreg.1796)									
File Search									
4TH DISTRICT COURT - OREM Trust Check Register 12/01/2008 - 12/31/2008 (Journal(s) 2008226 - 2008247)									
Check Number	Date	Check Amount	Deposit/Adj	Amt	Recon	Trans/Case	#	Payee/Type of Trust	Case Amount
Check Book Balance:									0.00
Bank Adj	12/01/2008	-232.00	R	2008225	nancykd: Deposit	Bank Adjust		Did not have enough cash to cover a split check, clerk will email Brian to move \$2	
CC Deposit	12/01/2008	132.00	R	2008226	1				
Check Book Balance:									-100.00
Deposit	12/02/2008	1,555.78	R	2008226	1	nancykd			
Check Book Balance:									1,455.78
Deposit	12/03/2008	1,190.00	R	2008227	1	nancykd			
Check Book Balance:									2,645.78
Deposit	12/04/2008	20.00	R	2008228	1	nancykd			
24100	12/04/2008	1,382.00	R	20082290058	4TH DISTRICT COURT - OREM	97 E Center, Orem UT 84057			
				085202355	Bail/Bond Forfeiture				1,382.00
24101	12/04/2008	273.00	R	20082290059	ELLIS, SANDRA K	21 LAGUNA VISTA CIRCLE, STERLING UT 84665			
				041201566	Bail/Bond Refund				273.00
24102	12/04/2008	275.00	R	20082290060	STAUFFER, PATRICK	528 EAST 300 SOUTH, OREM UT 84097			
				075200404	Bail/Bond Refund				275.00
Printed: 02/27/09 15:18:11 Page 1									
Check Number	Date	Check Amount	Deposit/Adj	Amt	Recon	Trans/Case	#	Payee/Type of Trust	Case Amount

The first report printed is what was cleared. The second is the outstanding check list.

Items Reconciled on 8/28/2010 7TH DISTRICT COURT- MONTICELLO

Deposits reconciled

Journal #	Check #	Dep/Check Date	Amount	Description
2010126		07/05/2010	250.00	Credit Deposit
2010125		07/06/2010	100.00	Deposit
2010126		07/07/2010	100.00	Deposit
2010127		07/08/2010	50.00	Deposit
2010130		07/13/2010	100.00	Deposit
2010131		07/13/2010	50.00	Credit Deposit
2010132		07/15/2010	100.00	Deposit
2010135		07/20/2010	204.18	Deposit
2010137		07/26/2010	50.00	Deposit
2010139		07/27/2010	250.00	Deposit
2010140		07/27/2010	1,153.92	Credit Deposit
2010140		07/29/2010	896.65	Deposit
Total Deposits reconciled			3,304.73	

Checks reconciled

Journal #	Check #	Dep/Check Date	Amount	Description
2010102	12293	06/01/2010	1.77	Check
2010102	12294	06/01/2010	5,000.00	Check
2010112	12299	06/15/2010	35.95	Check
2010112	12301	06/15/2010	7.00	Check
2010112	12302	06/15/2010	2,855.00	Check
2010112	12303	06/15/2010	1,000.00	Check
2010112	12304	06/15/2010	250.00	Check
2010124	12317	07/01/2010	185.11	Check
2010124	12318	07/01/2010	0.33	Check
2010124	12319	07/01/2010	94.56	Check
2010124	12320	07/01/2010	200.00	Check
2010124	12321	07/01/2010	100.00	Check
2010124	12323	07/01/2010	22.24	Check
2010124	12325	07/01/2010	5.78	Check
2010124	12327	07/01/2010	8.70	Check
2010133	12328	07/15/2010	5,000.00	Check
2010133	12329	07/15/2010	186.35	Check
2010133	12330	07/15/2010	7.57	Check
2010133	12331	07/15/2010	100.00	Check
2010133	12333	07/15/2010	14.05	Check
Total Checks reconciled			15,063.41	

Outstanding Checks
7TH DISTRICT COURT- MONTICELLO

Journal ID	Transaction Date	Amount	Check #
2007187	10/02/2007	\$1.89	11872
2008096	05/19/2008	\$3,960.00	12040
2009224	12/01/2009	\$58.14	12215
2009224	12/01/2009	\$49.88	12216
2010124	07/01/2010	\$165.11	12306
2010124	07/01/2010	\$0.33	12307
2010124	07/01/2010	\$94.66	12308
2010124	07/01/2010	\$200.00	12309
2010124	07/01/2010	\$100.00	12310
2010124	07/01/2010	\$27.76	12311
2010124	07/01/2010	\$22.24	12312
2010124	07/01/2010	\$24.22	12313
2010124	07/01/2010	\$5.78	12314
2010124	07/01/2010	\$41.30	12315
2010124	07/01/2010	\$8.70	12316
2010124	07/01/2010	\$27.76	12322
2010124	07/01/2010	\$24.22	12324
2010124	07/01/2010	\$41.30	12326
2010133	07/15/2010	\$35.95	12332
2010133	07/15/2010	\$250.00	12334
2010133	07/15/2010	\$50.00	12335
Check Total		\$5,188.74	
Grand Total		\$5,188.74	

