


**Justice Court Fund Back to Basics**  
for Town & Village Justice Courts

Presented by

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**THOMAS P. DiNAPOLI**

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**Today's Presentation**

- Email Communications
- Changes in Justice Assignments
- Responsibilities for Outgoing Justices
- Monthly Reconciliation and Accountability
- Unclaimed vs. Unidentified Funds
- Reporting Requirements
- Common Reporting Issues
- Report Filing Communication
- Report Rejection Errors



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**Email Communications**

- All Judges and Court Clerks are assigned an email address by the Office of Court Administration (OCA)
- All email communications from the Justice Court Fund (JCF) will be sent to your OCA issued email account
- Any email communication to JCF should be sent from your OCA issued email account



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## Changes in Justice Assignments - Notifications

- Elected or Appointed by Municipality
  - Municipal Clerk
- Judicial District Assignments
  - Typically Judicial District
  - If not, Municipal Clerk

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## Changes in Justice Assignments - Notification Requirements

- Municipal Letterhead,
- Signed by Municipal Clerk,
- Justice's name,
- Term start date,
- Expected term end date (if known),
- Official court mailing address,
- Court phone number, and
- Judge's best contact number.

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## Responsibilities of Outgoing Justices

### Prior to completing and certifying final monthly report:

1. Reconcile and identify all funds
2. Transfer remaining open cases
3. Investigate outstanding (unclaimed) checks
4. Report unidentified funds, if applicable

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## Responsibilities of Outgoing Justices (cont.)

- A monthly report is due to JCF for each month in a justice's term.
  - Even if a Justice holds office for only part of a month, a report is due for the entire month.
- When all responsibilities have been fulfilled, the bank account should be closed

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## Reconciling Cash Book Balances with Adjusted Bank Balances

- Bank account balances should be reconciled to cash book balances at the end of each month.
- Accounting records show how much money court should have at end of month.
- Bank accounts show how much money court does have at end of month.

THESE AMOUNTS SHOULD ALWAYS AGREE!

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## Reconciling Cash Book Balance – Monthly Cash Summary

- Determine how much money your court should have at end of month (cash book balance)
  - Existing balance from the preceding month
  - Plus receipts for the current month
  - Less disbursements for the current month
  - Equals new balance as of the end of the current month.
- Monthly cash summary may be available from courtroom software

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## Monthly Reconciliations – Reconciling Bank Balances

- Reconcile bank accounts to compute how much money court does have
- Account for all transactions that have cleared the bank account
- Account for all transactions that have NOT cleared the bank account

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## Reconciling Bank Balances - Adjusted Bank Balance

As soon as the bank statement comes in:

- Verify deposits, deposit dates and amounts
- Verify that checks have cleared, amounts are correct
- Verify other charges or credits
- Identify deposits not posted to the account (in transit)
- Identify checks that have not cleared (outstanding)

**The adjusted bank balance**  
**should always agree with amount in checkbook**  
**and month-end amounts in your accounting records.**

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## Reconciling Your Bank Account (cont.)

CASH BOOK BALANCE AT JANUARY 31, 20XX

**TOTAL CASH BOOK BALANCE** **\$1,883.50**

BANK RECONCILIATION AT JANUARY 31, 20XX

Bank Balance at End of Month (per statement) \$1,681.50

Add - Cash In Transit (Received 1/31, Deposited 2/1) +227.00

Add - Credit Card Transaction (Received 1/31, Posted 2/1) +100.00

**Subtotal** **\$1,908.50**

Deduct - Outstanding Checks:

Check #3 \$10.00

Check #8 \$15.00

**Total Outstanding Checks** **-\$25.00**

**ADJUSTED BANK BALANCE** **\$1,883.50**

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## Reconciling Your Bank Account (cont.)

Potential reasons for a variance:

- Forgetting to add in transit items or subtract outstanding checks
- Payment(s) entered in the cashbook in error
- Bank Service Charges & Returned Items
- Reconciling from a check register kept separate from electronic cashbook

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## Monthly Accountability Analysis

- Monthly comparison of assets to Court's liabilities
- Court's assets (Justice's available cash) should equal court's liabilities (bail, unremitted fines and fees).
- Document the analysis - (See Appendix 9: Monthly Checklist - Handbook for Town & Village Justices and Court Clerks)

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## Performing Your Monthly Accountability

### NOTE:

Before starting your monthly accountability, you **MUST** complete your bank reconciliation. Your adjusted bank balance **MUST** equal your month end cash book balance. If it doesn't, **STOP** and investigate the differences. Only proceed to the monthly accountability when those balances equal.

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## Performing Your Monthly Accountability (cont.)

### Assets:

Adjusted Bank Balance/Matching Cash Book Balance: **\$1,883.50**

Note: Total is carried over from "reconciling your bank account" slide

### Liabilities:

Total Due to CFO (monthly collections reported to JCF) \$1,708.50

Bail for Pending Cases 175.00

Total Liabilities **\$1,883.50**

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## Reconciling Reminders

- Collected a payment (credit card or otherwise) on 1/31/XX,
- But doesn't show in your bank account until 2/1/XX,
- It's a January Receipt & must be included on the January Report.

**This is called a "Deposit in Transit"**

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## Reconciling Reminders

- Deposit slips will usually match receipts in the cashbook each month
- Exceptions:
  - Forfeited Bail
  - Bail Poundage
  - Bail Applied

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## Unclaimed vs. Unidentified Funds

### Unclaimed Funds

- Able to identify who and/or what – Unable to locate individual
- Good faith effort
- Reasonable amount of time
- Next Steps:
  - Pay to CFO
  - Do NOT report to JCF on Monthly Report

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## Unclaimed vs. Unidentified Funds

### Unidentified Funds

- Unable to identify who and/or what
- Good faith effort
- Next Steps:
  - Report to JCF on Monthly Report
  - Retained by the State until the court can identify the funds.

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## Monthly Reporting Requirements

- Within 10 days after end of previous month
- Every month in term
- Even with no cases or heard only 1 case
- Temporarily assigned judges – No Exception
- Responsible for report contents

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**Common Reporting Issues**

- Bail
- Unpaid Ticket
- Statute and Sections
- Local Ordinances
- Civil Compromises
- Fees



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**Common Reporting Issues - Bail**

Report:

- Forfeited bail
- Related bail fees (poundage)

**Should be reported in SEPARATE ENTRIES**



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**Common Reporting Issues – Bail (cont.)**

Do NOT Report:

- Pending bail
- Exonerated bail
- Unclaimed exonerated bail
- Felony bail (transferred to a Superior Court), unless forfeited while in town jurisdiction



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## Common Reporting Issues - Unpaid Case

Unpaid case included on Monthly Report

Note: Preparing your Monthly Accountability BEFORE submitting your report will help prevent this common error.

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## Common Reporting Issues - Stat/Section

Statute, Section and Offense Description:

- Not sufficiently reported
  - e.g. Statute and/or Section blank
- Inconsistent with each other
  - e.g. Statute = VO, Section = 1201a

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## Common Reporting Issues - Local Ordinances

Reporting Local Ordinances of your municipality

- Dog ordinances, noise violations, snow removal, etc.
- Must use local ordinance indicator

NOTE: See Handbook pages 49 -51 for additional guidance

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## Common Reporting Issues - Local Ordinances (cont)

- Town reporting for a village (no village court)
  - Example: Dog at large village ordinance – case heard and disposed in town court
  - Town court reports violation
- **Must indicate village ordinance violation**

NOTE: If town also has local ordinances - proper identification is required to ensure proper distribution

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## Common Reporting Issues - Local Ordinances (cont)

Towns containing and reporting more than one village

- Must Identify the village to ensure proper distribution
- How to Report on Monthly Report:
  - Town of Anywhere for Village of Anywhere and Village of Somewhere*
  - VOA 12-7 (for Village of Anywhere Code)
  - VOS 12-7 (for Village of Somewhere Code)

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## Common Reporting Issues - Local Ordinances – (cont)

Town or Village reporting a local ordinance of another town or village due to transfer of the case

- e.g., *Town of Anywhere reporting Town of Nowhere local code*
- Notify our office for guidance prior to reporting the case

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### Common Reporting Issues - Civil Compromises

Environmental Conservation (ENCON)  
violations disposed of as a Civil Compromise

- \$2.50 fee is incorrectly reported as a Surcharge

**Should be reported as a Fee**

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### Common Reporting Issues - Fees

- Fees incorrectly reported
  - Termination of Suspension (Schoff Law)
  - DNA Fees
  - Sex Offender Registry
  - Bail Poundage

**Should be reported in a SEPARATE ENTRY as a Fee with proper indicator**

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### Common Reporting Issues – Adjustments

- Adjustments are incorrectly reported as case with negative amount

**Should be reported as an adjustment entry**

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## Common Reporting Issues - Defendant Overpayments


**Do NOT report the overpayment portion to JCF**

Scenario: Defendant owed \$175 (\$150 Fine, \$25 Surcharge). Defendant paid \$200 by mail.

Court Should:

- Receipt full payment
- Record:
  - \$150 as fine
  - \$25 as surcharge
  - \$25 as other
- Write a check to payer for \$25

Note: If the overpayment amount is not recorded, finding the variance in your reconciliation may be difficult.



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## Report Filing Communication

- Auto-Generated Email
  - “Submitted (Pending Review)”
  - “Rejected:” various errors listed
- If email was not received, log back in to your account to check the status
- “Pending Validation” – Contact JCF ASAP



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## Report Rejection Errors

- The check must be sent to CFO at the time of the report filing
  - Potential Cause: Check sent to CFO is after the date the report is being filed.
- Total report amount in the file must equal the report amount certified
  - Potential Cause: The total amount certified does not equal the detail lines.



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## Report Rejection Errors

- Report file submitted contains filing errors
  - Potential Cause: There is a negative item in the detail lines
- AC-1030 report file is not named correctly
  - Potential Cause: The information in the file name is either incorrect or in the wrong order.




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## Resources

- OSC website – Justice Court Fund page:  
[www.osc.state.ny.us/localgov/finreporting/jcef/index.htm](http://www.osc.state.ny.us/localgov/finreporting/jcef/index.htm)
- Handbook for Town and Village Justices and Court Clerks: <http://www.osc.state.ny.us/localgov/pubs/jch.pdf>
- Office of Court Administration (OCA):  
1-800-232-0630
- OSC Training Unit contact information:  
Phone: 518-473-0005 or  
Email: [localtraining@osc.state.ny.us](mailto:localtraining@osc.state.ny.us)




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## JCF Contact Information

Email: [courtfund@osc.state.ny.us](mailto:courtfund@osc.state.ny.us)

Phone: 866-321-8503, **option 2** or 518-486-3137

Fax: 518-486-9899

Mail: Office of the State Comptroller  
Justice Court Fund  
110 State Street, 12<sup>th</sup> Floor  
Albany, NY 12236




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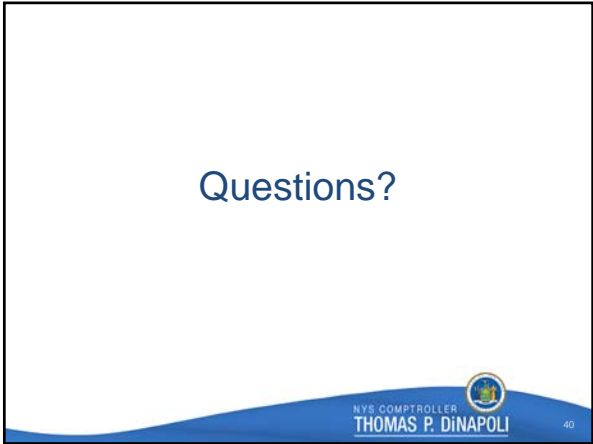
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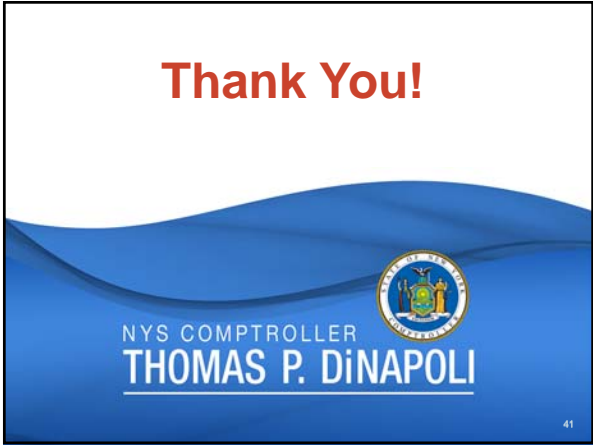
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