

Administrative Office of the Courts

Supreme Court of New Mexico

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Judicial Information Division (JID)

MAGISTRATE COURT MONTH END PROCESS

Standard Operating Procedure

Version 2.1

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Approved by: Fiscal Services and Magistrate Court Operations on 10/19/2022

MAGISTRATE COURT MONTH END PROCESS

MAGISTRATE COURTS/FINANCIAL MANAGEMENT

This procedure is to be used by Magistrate Court Financial Management Users.

INTRODUCTION

Each magistrate court, under the supervision of the district court, shall file a standardized monthly report with the administrative office of the courts. The report shall itemize all fines, forfeitures, and costs imposed, received and disbursed by the magistrate during the previous month or indicate that none were imposed, received or disbursed. Each magistrate court shall pay to the Administrative Office of the Courts, not later than the date each month established by regulation of the director of the administrative office, the amount of all fines, forfeitures and costs collected by the court during the previous month, except for amounts disbursed in accordance with law.

RELEVANT DATA STANDARDS

Data Standards were approved by the Supreme Court on May 20, 2020. Using the data standards will result in improved data collection and reporting; improved data quality; improved consistency in case processing; improved court efficiency; and improved ability to establish court staffing needs. Refer to the following data standards for any procedures that may or may not be specifically mentioned in this SOP:

Relevant Data Standards
1.6.0 Financials
All financial transactions shall be processed appropriately in the Case Management System. All financial transactions shall be reconciled appropriately in the Case Management System as provided by law and Supreme Court policy.

NAVIGATION AND STEPS

Odyssey/Case Management/Appropriate Financial Rights needed

ODYSSEY MAGISTRATE MONTH END PROCESS

Courts should prepare for the month end financial balancing and reconciliation in Odyssey all month long by keeping on top of and completing all steps involved in financial management. The AOC is recommending running intermediate reports so that potential problems can be identified and corrected early.

Note: NEW PAPERLESS PROCESS - A paperless process has been created to replace printing reports on paper. Scanning all records into a file for emailing to the AOC Fiscal Services is no longer required. All reports run should be saved/printed as a .pdf file and saved to a folder on your local computer for uploading to the NM Judicial Financial Drive on Google Shared Drive for EOM Report processing. Label the reports using the “Fill & Sign” functionality available with Adobe software. Uploading instructions are listed below.

- The **Magistrate Court EOM Checklist for EOM Reports** is now available as a fillable .pdf file. Upon completion of the checklist, you will be required to save a copy for uploading to the EOM Reports folder.
- The **Mail Log** and **Bond Log** are now available as a Google Sheet for updating. The original logs will reside in a shared folder named **Magistrate Logs “County”** [e.g. **Magistrate Logs Luna**] located in the [NM Judicial Financial Drive](#) for access by the AOC internal auditors. Upon completion of these logs, you will be required to save/upload the logs to a .pdf file for uploading to the EOM Reports folder.
- The **Balance Sheet (Report 12)** is now available as a Google Sheet for data entry.

Note: Most reports can be memorized to populate on a set date and time. Use the date shortcuts (b-1 and e-1) The reports parameters are then saved and available for future use. In addition, the reports should be scheduled to run automatically. In particular, reports #4 and 9C must be run at the end of doing business the last day of the month. These two reports must match and should be compared for any discrepancies. Please submit a JID Service Desk Ticket if reports 9C and 4 do not match.

Note: Before beginning the month end process, the court must have the bank statement for the month you are working on. Highlighted Reports above, Report 4 and Report 9C, can be run before statement is received.

Note: The Month End Process should be completed and submitted by the 7th business day of the month.

Note: No deposits for the following month should be exported until the reconciliation for the reporting month is completed. Do not post, refund or convert cash bonds until the End of Month is complete. No checks should be written before reconciliation is completed.

Note: Upon completion of the EOM Report reconciliation, AOC Fiscal Services provides each court with the completed reconciliation form for the review, approval and signature of the District Court CFO, CEO, and Magistrate Presiding Judge. If the Presiding Magistrate Judge is unavailable, the District Court Chief Judge for that district may sign the completed EOM report. **The signed reconciliation form must be returned to AOC Fiscal Services within five (5) business days of delivery.** Each district may assign authorized signers to the Magistrate bank account which may include: District Court CFO, CEO, District Court Chief Judge or Magistrate Presiding Judge.

Each magistrate court, under the supervision of the district court, shall file a standardized monthly report with the administrative office of the courts not later than the date each month established by the director of the administrative office of the courts. The report shall itemize all fines, forfeitures, and costs imposed, received and disbursed by the magistrate during the previous month or indicate that none were imposed, received or disbursed. One copy of the report shall be retained by the magistrate court. The administrative office of the courts shall audit and adjust each report in accordance with the facts and file the reports in its office for a period of five years. NMSA 1978§ 35-7-3

Each magistrate court shall pay to the Administrative Office of the Courts, not later than the date each month established by regulation of the director of the administrative office, the amount of all fines, forfeitures and costs collected by the court during the previous month, except for amounts disbursed in accordance with law. The administrative office shall return to each magistrate court a written receipt itemizing all money received. The administrative office shall deposit the amount of all fines and forfeitures with the state treasurer for credit to the current school fund. The administrative office shall deposit the amount of all costs, except all costs collected pursuant to Subsections D and E of Section 35-6-1 NMSA 1978, for credit to the general fund. The amount of all costs collected pursuant to Subsections D and E of Section 35-6-1 NMSA 1978, §35-7-4.

Checklist for Magistrate Monthly Report

1. Completed Check List
2. Bank Statement
3. Interest Receipt and Receipt Journal Fund and Fee Code for Interest deposit - Labeled **2**.
4. Report **3** - Account Balances
5. Report **4** –Registry and Trust with Balances
6. Report **5** - Disbursement Summary - Draft Copy

Complete this table with the information entered in the table on Page 5.

		Amount	
1	Cash Bond in Report # 3, Account Balances Report +		
2	Livestock proceeds held by court +		
3	Total of 1 & 2 =		
4	Registry & Trust Account with Balances Report in Report #4		
5	Do the amounts in #3 and #4 agree?		Y or N

7. Report **7** - Disbursement Summary - Final Copy
8. Original Remittance Check payable to the AOC. Also include 1 copy of the check labeled **8**.
9. Report **9A** -Financial Manager Transaction Detail Report (Checks written report)
10. Report **9B** - Receipt Journal by Fund and Fee Code (Cash Bonds Collected for the month)
11. Report **9C** - Outstanding Bond Report-*Provide type written (adobe typewrite) explanation of Cash Bonds over 6 months on this report*
12. Report **9D** - Transaction Detail Report for Refunded Cash Bonds
13. Report **10.C 9** - Account Reconciliation Report
14. Report **11** - Outstanding Deposits and Checks
15. Report **12** – Balance Sheet
16. Mail Log
17. Bond Log
18. Copies of Voided Receipts to be included with Daily Backup
 _____(Receipt # /Date)
19. Voided Checks for the month, if any.
20. Stale Dated Check Review: a. Do the results of Report 11 require disbursement of funds to the AOC Suspense Fund? (Checks over 6 months old) Yes _____ No_____
21. Copy of Service Desk Incident (If applicable)

1. Preparation for Month End Processing.

Daily:

- A. Ensure daily balancing has been verified and is accurate. Each till must balance every day. If you are unable to balance on any day, contact the Help Desk **AS SOON AS POSSIBLE** (preferably the same day or early the next day). Failure to balance even one day will cause you to fail to balance at the end of the month.
- B. Search **Manage Tills**. Make sure all tills are closed, reconciled and included in a deposit.
- C. Search **Manage Deposits**. Make sure all deposits for the reporting month have been exported. Exception: Review File & Serve, POS Counter and POS Online deposits carefully before exporting.

Exception:

Last 2 days of the month, do not export the File & Serve, POS Counter and POS Online deposits that are received until EOM has been completed. Submit a service desk incident if assistance is needed in reviewing.

End of Month:

- D. Search for **View Check Processing Queue** in **Case Manager**. Make sure that all checks and voided checks have been processed and voids have been submitted.
- E. Search for **View Check Processing Queue** in **Financial Manager**. Make sure it is empty.
- F. Review Bank Statement and make sure any NSF's, Fees, other Debits or Credits are entered in Odyssey.
- G. NSF's must be entered individually.

2. Handling Interest from Bank Statement for the Month Being Reconciled.

A. **Posting Interest.**

1. Identify on your bank statement the amount of interest that was earned by the court.
2. Search for **Manage Tills**.
3. Open a new adjustment till.
4. Sign on to the adjustment till. (Make sure till is empty)
5. Search for **Add a Misc. Payment**. If applicable, pick the appropriate node of where the interest should be applied. The **Add a Miscellaneous Payment** screen will open.
 - a) **Date:** Verify that the date defaults to today's date (the date you are reconciling.)
 - b) **Type:** Select Misc. Payment
 - c) **Method:** Select Interest.
 - d) **Amount:** Enter the amount of interest showing on the bank statement.
 - e) **Payor:** Enter the name of the bank.
 - f) **Till:** Should default to the adjustment till that was signed onto. If not, select it.
 - g) **Comment Field:** Enter the month/year, Interest payment (E.g. 7/22).
 - h) Click on the plus sign (+) and select **Interest from Checking**, enter the amount for interest from bank statement, click finish.
 - i) Click the **Save/Print** button to print the receipt for interest.
 - j) Search for **Manage Tills**.
 - k) If applicable, select the appropriate node.
 - l) Close the till in which you receipted the interest payment.
 - m) Reconcile the till.

B. Depositing the Interest.

1. Search for **Manage Deposits**. If applicable, select the appropriate node. The **Deposits Listing** screen will open.
2. Click on the plus sign (+) in the blue header to add a new deposit.
3. Under the **Deposit Detail** line, for **Deposit Date** enter the date you are entering the deposit.
4. Under the **Tills Included in Deposit** click on the plus sign (+).
5. Select the till that contains the interest accrued for the month.
6. Click **Continue**.
7. Click the **Close Deposit** hyperlink.
8. Verify Deposit date, verify deposit amount, enter your password, SAVE.
9. Click on the **Deposit Listing** line that has the deposit with the interest. It should have a status of **Closed**.
10. Click the **Export** hyperlink, then click on Finish - A message box should appear stating that it exported successfully.
11. **Print/save the receipt for interest and the deposit report to a .pdf file and label with a #2. Name the file: 03. Label 2 - Interest Receipt and Receipt Journal for Int Dep COUNTY MONTH YEAR.**

3. Balancing Between Case Manager and Financial Manager

Follow detailed instructions on how to run the Odyssey Reports needed to balance.

A. Account Balances Report

1. Search for **Account Balances Report**
2. Select **Account Balances Report**.
3. Specify the following parameters:
 - a) **Location:** Select the appropriate Node.
 - b) **Accounts:** Select **Transaction**.
 - c) Click on the icon to the right of the larger box and then click on **SELECT ALL** to include all accounts in the report, then continue.
 - d) **As of Date:** Enter the last day of the month. (The shortcut **e-1** in the date field will cause the report to always run showing the last day of the previous month).
 - e) **Reporting Options:** Select **Run Detail and Summary**
 - f) Click on **Submit (Alt +U)**.
4. **Print/save the Account Balances report to a .pdf file and label with #3. Name the file: 04. Report 3 - Account Balances COUNTY MONTH YEAR.**

B. Case Manager - Registry and Trust Accounts with Balances Report (Outstanding Bond Report)

1. Search for **Registry and Trust Accounts with Balances**.
2. Select **Registry and Trust Accounts with Balances Report**
3. Select Specify the following parameters:
 - a) **Location**: Select the appropriate node.
 - b) **As of Date**: Enter the last day of the month. (The shortcut **e - 1** in the date field will cause the report to always run showing the last day of the previous month).
 - c) **Case Category**: Click on icon and then **Select All** and **Continue (Alt + C)**.
 - d) **Financial Category**: Click on icon and then **Select All** and **Continue (Alt + C)**.
 - e) **Registry Account Types**: Click on icon and **Select All** and **Continue (Alt + C)**.
 - f) **Sort Order**: Select **Case Number**.
 - g) **Report Option: Include sub-totals**. This box must be CHECKED.
 - h) Click on **Submit (Alt + U)**.
 - i) **Print/save the Registry and Trust Accounts with Balances report to a .pdf file and label with a #4. Name the file: 05. Report 4 - Registry and Trust with Balances COUNTY MONTH YEAR.**

4. Case Manager - Group Disbursement (Disbursement Summary) (Draft Copy)

A. Search for Group Disbursements

B. Select Process Group Disbursements

1. Select the appropriate Node. Continue.
2. Create disbursement check. This box should not be checked.
3. **As of Date**: Enter the last day of the month that you are balancing. (The shortcut **e - 1** in the date field will cause the report to always run showing the last day of the previous month).
4. **Create disbursement summary report**. This box must be checked .
5. **Collection Start Date**: Enter the first day of the month that you are balancing. (The shortcut **b - 1** in the date field will cause the report to always run showing the first day of the previous month).
6. **Report Options**: Select **Detail and Summary**.
7. **Checking Account**: Select the appropriate node checking account, continue.
8. **Fee Categories**: Click on the icon and Select All (Alt + I) and then click on the following to "unselect" them:
Appeal Bond, Cash Bond, Civil Overpayment Fee Category, Criminal Overpayment Fee Category, Family Overpayment Fee Category, Overpayment, Percentage Bond, Probate or Mental Health Overpayment Fee Category, Property Bond, Replevin Bond, Supersedes Bond, Surety Bond.
9. Click on **Continue (Alt + C)**.
10. Click on **Submit (Alt + U)**.

C. Print/save the Group Disbursement (Disbursement Summary) Draft Copy to a .pdf file and label with a #5. Name the file: 06. Report 5 - Disbursement Summary - Draft Copy COUNTY MONTH YEAR.

5. Balancing the Reports (Reports 3, 4 and 5)

- A. Compare the **Financial Manager Account Balance Report (Report #3)** with the **Case Manager Registry and Trust with Balances Report (Report #4)**.

		Amount	
1	Find the line Cash Bond in Report # 3, Account Balances . Enter that amount here.		
2	Enter the Balance on Report #4, Registry and Trust Accounts with Balances Report		
3	Do the above amounts agree?		Y or N

If the amounts do not agree, you must find the discrepancy. If you cannot find the discrepancy contact the Service Desk immediately.

Copy these amounts to the corresponding chart on the Checklist. The Checklist is now available as a fillable .pdf file.

- B. Compare the **Account Balance Report** from Financial Manager (**Report #3**) with the Draft **Group Disbursement Report** from Case Manager (**Report #5**).

Go through the **Liabilities Account** on Report **#3** line by line. Compare the amount on each line with the amount in the corresponding line on the Group Disbursements report **#5**. Check the lines off if the amounts agree between the two reports.

There are some instances where you will need to total a couple of the fee codes on the Group Disbursement Report to match the Financial Manager Account Balance Report.

Specifically, there is one line for Facilities Fees in the Liabilities Account. On the Disbursement Summary there are two lines (one is Criminal Court Facilities Fee and the other is Civil Court Facility Fee) which must be totaled together to get the amount showing on the Liabilities Account. Likewise the Court Automation Fee on the Liabilities report should equal to the total of the Criminal Court Automation Fee, Civil Court Automation Fee and the Computer Copy Fee (if applicable) on the Draft Group Disbursement Report. The Public Service Fee in the Liabilities Account should equal the Copy Fee and Fax Copies on the Draft Group Disbursement Report. If we get a separate category for CD copies that would be included here as well. The Civil Jury Deposit on the Liabilities Account should match with the Criminal Jury and Witness Fee on the Disbursement Summary report.

Note: *If a court has an actual civil jury deposit the civil jury deposit and Criminal Jury and Witness Fee are handled as follows:*

*If the court is holding deposit money, one or more additional pages print out on Report 5, Disbursement Summary, which list any civil jury deposit moneys. This amount is also listed in the column labeled (-) **Escrow Held** under “No recipient assigned” on the last page of Report 5. The total of the Civil Escrow Held Amount and the Criminal Jury and Witness Fee should equal the amount of the Civil Jury Deposit on the Liabilities Account. (Indicate on the Disbursement Summary that you have added the escrow amount.)*

If the line item amounts agree between the two reports (Draft **Group Disbursement Report** to match the **Account Balances Report**) proceed to the next step. If there are discrepancies between any of the line items the issue must be resolved.

If you are unable to resolve the discrepancy, STOP and submit a SERVICE DESK TICKET.

If these reports **do not** balance and the discrepancy is caused by any electronic payments received by the 3rd to the last day of the month between 6:00 pm and 12:00 am, and placing a hold does not resolve the discrepancy, submit the reports unbalanced with a memo of understanding filled out and service desk incident attached.

Please note that overage and shortage accounts in the Chart of Accounts should only be used for the purpose of recording true overages and shortages that occur in daily tills. It is not to be used as a mechanism to force balance between reports 3 and 5 during EOM Reporting.

6. Issuing the Disbursement Check to the AOC

A. When you are balanced, you will need to run the **Group Disbursement** Report again and this time you create a check for the amount that will be disbursed to the AOC.

1. Group Disbursement.

a) Search for **Group Disbursement**.

b) Select **Process Group Disbursements**

c) Specify the following parameters:

A. Create disbursement check. This time this box must be **CHECKED** .

B. Check Type. Select **Fines and Fees Disbursement**.

C. As Of Date: Enter the last day of the month that you are balancing. (The shortcut **e - 1** in the date field will cause the report to always run showing the last day of the previous month).

D. Create disbursement summary report. This box is now grayed out with a check mark and should display CHECKED.

E. Collection Start Date: Enter the first day of the month that you are balancing. (The shortcut **b - 1** in the date field will cause the report to always run showing the first day of the previous month).

F. Report Options: Select **Detail and Summary**.

G. Checking Account: This will default to the selection that was made when the report was run in Step 4 and should not be changed.

H. Fee Categories: These will default to the selections that were made when the report was run in Step 4 and should not be changed.

I. Click **Submit (Alt + U)**.

J. Print/save the Group Disbursement (Disbursement Summary) Final Copy to a .pdf file and label with a #7. Name the file: 07. Report 7 - Disbursement Summary - Final Copy COUNTY MONTH YEAR. Final Copy should be indicated rather than Draft Copy. (Report will only print once)

B. The amount of the check should be equal to the **Disbursement Amount** on the **Group Disbursement** report generated in Step 6.

D. **Exporting the Check.** Search for **Check Processing Queue for Case Manager**

1. If applicable, pick the appropriate node.

2. **Checking Account** drop down box, select the checking account for your court.

3. In the **Select** column, a green check mark should populate selecting the check for the AOC. This should be the only check in the queue.

4. Click **Submit (Alt + C)**.

5. Wait for message box that states the check has been exported.

7. Printing the Check

A. Search for Check Processing Queue for Financial Manager.

1. If applicable, pick the appropriate node.
2. **Bank Account** drop down box, select the courts checking account.
3. **Checks to Print**. Put a check mark on the X for the check to the AOC
4. Click **Print (Alt + P)**.
5. Make note of the check number and put your check in to the printer.
6. Enter the check number of the check.
7. Click **Continue (Alt + C)**
8. If the check printed correctly, click **Continue (Alt + C)** in the **Check Printing Confirmation**. If the check did not print correctly, uncheck checkbox and click **Continue (Alt +C)**. Click on the **Yes** button. Repeat the steps if it did not print correctly.
9. Check Stub detail report. **Do not print the detail. Mail the EOM remittance check with no additional backup to AOC Field Services: AOC Fiscal Services Division/Field Services 202 East Marcy Street, Santa Fe, NM 87501. Make a copy of the check and label it #8. Name the file: 08. Label 8 - Remittance Check (AOC) COUNTY MONTH YEAR.**

8. Generate Additional Reports Required by AOC Fiscal Services

A. Financial Manager Transaction Detail Report (Disbursements) (Checks written report)

1. Search for **Transaction Detail Report**, Select **Transaction Detail Report**.
2. Specify the following parameters
 - a) Location: Select appropriate Node.
 - b) **Start date**: Enter the first day of the reporting month. (The shortcut **b - 1** in the date field will cause the report to always run showing the first day of the previous month).
 - c) **End date**: Enter the last day of the reporting month. (The shortcut **e - 1** in the date field will cause the report to always run showing the last day of the previous month).
 - d) **GL account**: Select the bank account for the court.
 - e) **Check type**: Type **ALL** (or click on the icon and **Select All** and **Continue (Alt + C)**).
 - f) **Check options**: Select **Include cleared and uncleared checks**.
 - g) Sort order: Select **Date**.
 - h) **Include Adjustment Transactions**. This box should be checked by clicking on it.
 - i) **Include Voids/Reversals**. This box should be checked by clicking on it.
 - j) Click **Submit (Alt +U)**.
 - k) **Print/save the Transaction Detail report to a .pdf file and label with a #9A. Name the file: 09. Report 9A – FM Transaction Detail Report COUNTY MONTH YEAR.**

B. Receipt Journal by Fund & Fee Code (Cash Bonds Collected for the Month)

1. Search for **Receipt Journal**, Select **Receipt Journal Report**.
2. Specify the following parameters:
 - a) **Location**: Select appropriate node.
 - b) **Sort Order**: Select **By receipt number**.
 - c) **Case Category**: Select **Civil, Criminal**.
 - d) **Financial Category**: Select **Bail Bond and Trust**
 - e) **Fee Category**: Select **All. Uncheck Civil Overpayment and Criminal Overpayment**.
 - f) **Criminal Fee codes**: Select **All**.
 - g) **Civil Fee codes**: Select **All**.
 - h) **Start Date**: Enter the first day of the reporting month. (The shortcut **b - 1** in the date field will cause the report to always run showing the first day of the previous month).
 - i) **End Date**: Enter the last day of the reporting month. (The shortcut **e - 1** in the date field will cause the report to always run showing the last day of the previous month).
 - j) **Date Type**: Select **Transaction Date**.
 - k) **Report Options**: Select **Run Summary and Detail**
 - l) **Include Fee Code Breakdown**. This box should be checked by clicking on it.
 - m) Click **Submit (Alt + U)**.
 - n) **Print/save the Receipt Journal report to a .pdf file and label with a #9B. Name the file: 10. Report 9B - Receipt Journal (Cash Bonds) COUNTY MONTH YEAR.**

C. Outstanding Bond Report.

This report must be scheduled to run on the last day of the month. Since the report does not allow a date range to be entered, it must be run before new bonds are posted in the court the following month. See the Appendix for instructions as to how to schedule the report to run.

1. Search for **Outstanding Bonds**, Select **Bond Activity and Outstanding Bonds Report**.
2. Specify the following parameters:
 - a) **Location**: Select the appropriate node
 - b) **Report Type**: Select **Outstanding**
 - c) **Case Category**: Type **All** in the box or click on the icon and
 - d) **Select All** and **Continue (Alt + C)**.
 - e) **Include Case Bonds Only**: This box should be NOT be checked by clicking on it.
 - f) **Case Type**: Type **All** in the box or click on the icon and
 - g) **Select All** and **Continue (Alt + C)**.
 - h) **Bond Status**: Select **Cash Bond Posted** and **Continue (Alt + C)**.
 - i) **Bond Types**: Select **Cash Bond**
 - j) **Sort Order**: Select **Case Number**
 - k) **Secondary Sort**: Select **Date Posted**.
6. Click Submit (Alt + U). Click Finish
7. **Print/save the Outstanding Bond report to a .pdf file and label with a #9C. Name the file: 11. Report 9C - Outstanding Bond Report COUNTY MONTH YEAR.**

- D. Transaction Detail Report for Refunded Cash Bonds.
1. Search for **Transaction Detail**, Select **Transaction Detail Report**.
 2. Specify the following parameters.
 - a) **Location**: Select the appropriate node.
 - b) **Start Date**: Enter the first day of the reporting month. (The shortcut **b - 1** in the date field will cause the report to always run showing the first day of the previous month).
 - c) **End Date**: Enter the last day of the reporting month. (The shortcut **e - 1** in the date field will cause the report to always run showing the last day of the previous month).
 - d) **GL Account**: Select the bank checking account for the court.
 - e) **Check Type**: TYPE ALL in the box or click on the icon and then click on Select All, then
 - f) Uncheck **Fines and Fees Disbursement** and **Refund Disbursement** by clicking on them. Then click on **Continue (Alt + C)**.
 - g) **Check Options**: Select **Include Cleared and Uncleared Checks**.
 - h) **Sort Order**: Select **Date**.
 - i) **Include Adjustment Transactions**: This box should be checked by clicking on it.
 - j) **Include Voids/Reversals**: This box should be checked by clicking on it.
 - k) Click **Submit (Alt +S)**.
 - l) **Print/save the Transaction Detail report to a .pdf file and label with a #9D. Name the file: 12. Report 9D - Transaction Detail Report COUNTY MONTH YEAR.**

10. Reconciliation of Bank Statement

- A. About reconciliation:
- Reconciliation is the process that ensures that Financial Manager's records match the bank's transactions, and that balances are exact. This must occur as soon as you get your bank statement from the bank. When reconciling, you will match transactions in Financial Manager against a bank statement, clear all items in Financial Manager that are reflected on the bank statement and balance Financial Manager account amounts with the bank statement account balance. All transactions for a given period of time must be reconciled in order to close that period.
- B. View current transaction status:
1. Search for **Chart of Accounts**, Select **View Chart of Accounts**. Make sure the node is correct for the local court.
 - a) Click on the **Checking Account** for the local court.
 - b) The **Transaction Register** will open.
 - c) On the **Transaction Register**, click the **Reconcile** link

The **Reconcile Account** dialog will display.

View the information in the header:

Bank Account - Displays the account's **GL Account #** and description.

Last Statement Date - Displays the date when this account was last reconciled.

Last Statement Balance - Displays the ending balance amount that was last reconciled.

C. Reconcile:

1. Make sure you have the actual bank statement in hand.
2. Access the **Account Reconciliation** dialog.
3. Complete the **Statement Date** field with the date on the bank statement. (The shortcut e-1)
4. Complete the **Statement Balance** field with the ending balance on the bank statement. (Later, the sum of the **Cleared** and **Uncleared Balances** must match this amount in order for the account to be reconciled.)
5. On the **Payments** table, click the **X** in the **Mark** column to place a red check mark in the row for each check that has cleared the account, according to the bank statement
6. On the **Deposits** table, click the **X** in the **Mark** column to mark each deposit that has cleared the account, according to the bank statement.
7. Under Deposits, place a check mark in the box that states, "Include Net Zero Deposits". In addition, click the **X** in the **Mark** column to mark each **zero 0 deposits** that are shown if applicable. If the account is not balanced, find and fix the error(s). To exit the reconciliation page without reconciling, click **Save (Alt +S)**. To obtain a status report that helps with balancing, view the **Transaction Register** for the checking account, and then click the **Print (Alt + P)** icon. The printed transaction register is a troubleshooting tool to show checked and unchecked items. Review the Payments and deposits, ensure that all transactions for the reporting month are exported and listed.

*Note: You may have to look at the **Cash Over/Short liability account from the Chart of Accounts** to deal with certain problems in reconciling. Please refer to SOP's.*

After you have verified that all transactions on the bank statement have been marked **Cleared** and that **Difference from Statement Balance in the Reconciliation Account Screen** is zero (0):

7. Click **Reconcile (ALT+R)**.
8. **Case Manager** saves the marked transactions as reconciled, saves the date of the reconciliation, and stores the **Uncleared Balance** to be used as the **Last Statement Balance** at the next reconciliation of this account. Transactions that have been cleared and reconciled will display with a green checkmark ✓ on the **Transaction Register**.
9. Watch for the **Account Reconciliation Report**, which is automatically generated when you reconcile. Print this report and label it **10C9** Compare this to the bank statement as a final check.
10. **You are REQUIRED to submit a copy with your monthly report to the AOC, be sure to save and name the file: 13. Report 10.C 9 - Account Reconciliation Report COUNTY MONTH YEAR for uploading to the shared drive.**

11.

Run Outstanding Deposits and Checks report which will be used to complete a balance sheet

- A. Search **Transaction Detail**, Select **Transaction Detail Report**.
- B. Specify the following parameters:
 1. **Location**: Select appropriate Node.
 2. **Start date**: Enter 01/01/2010.
 3. **End date**: Enter the last day of the reporting month. (The shortcut **e - 1** in the date field will cause the report to always run showing the last day of the previous month).
 4. **GL Account**: Select the bank checking account for the court.
 5. **Check Type**: Click on the icon and Select All. Then **Continue (Alt + C)**.
 6. **Check Options**: Select **Include only uncleared checks**.
 7. **Payment Type**: Click on the icon and Select **ALL**. Then **Continue (ALT+C)**.
 8. **Payment Options**: Include only **Uncleared Payments**
 9. **Deposit Type**: Click on the icon and Select **ALL**. Then **Continue (ALT+C)**.
 10. **Deposit Options**: Select **Include only uncleared deposits**
 11. **Sort Order**: Select **Date**.
 12. The two boxes on the bottom of the screen are left unchecked.
 13. Click **Submit (Alt + U)**.
 14. **Print/save the Transaction Detail report to a .pdf file, name it Outstanding Deposits and Checks and label with a #11. Name the file: 14. Report 11 - Outstanding Deposits and Checks COUNTY MONTH YEAR.**

12. Complete a Balance Sheet

- A. A Financial Account Balance Sheet will be completed comparing the Case Manager account balances with the Checkbook Balance from Financial Manager.
- B. The following page contains the Balance Sheet to be completed and submitted with the monthly report. **The report is now available as a Google Sheet for data entry.** Upon completion of Report 12, you will be required to print the report to a .pdf file for uploading to the shared Drive. Name the file: 15. Report 12 - Balance Sheet COUNTY MONTH YEAR.

	A	B	C	D
1				
2				
3	Case Manager Balance			
4				
5	Line	Description	Amount	Where to Find
6				
7	1	Previous month ending Bail and Trust amount	\$-	Previous month's Report 4 (Registry and Trust with Balances) Totals
8				
9				
10				Report 9B Total Receipts
11	2	Bail Bonds Received		CRBAIL Criminal Bail Bonds
12		(Add) +	\$-	received for the current month.
13				
14				Report 9B Total Receipts
15	3	Civil Bail Bonds Received		CVBAIL Civil Bail Bonds
16		(Add) +	\$-	received for the current month.
17				
18				Report 9B Total Receipts
19	4	Trust Received (Appeal, Supersedeas, Interpleader, Livestock)		CVAPPLBND,CVINTER, CVLINE,CVSUPERSB.
20		(Add) +	\$-	Trust money received for the current month.
21				
22				
23				Report 9B Total Receipts
24	5	Bond Forfeiture/Conversions		Adjustments impacting receipts
25		(Subtract) -	\$-	
26				
27				
28	6	Bond and Trust Refunds/Transfers		Report 9D Transaction Detail
29		(Subtract) -	\$-	
30				
31				
32	7	Bonds and Trust Total (Add lines 1, 2, 3, 4 then subtract lines 5 and 6) =	\$-	Calculate this amount; which must agree with Report 4 (Registry and Trust Accounts With Balances)
33				
34				
35				Report 7 Escrow Held
36	8	Civil Jury Deposit		CVJYDEP. Civil Jury Deposit
37		(Add) +		
38				
39				
40	9	BOND/TRUST/JURY DEPOSIT GRAND TOTAL (Add lines 7 and 8) =	\$-	Calculate this amount. Add Bonds and Trust Totals (line 7) with Civil Jury Deposit (line 8)
41				
42				
43				
44	*For Subtraction, please use the minus (-) sign			
45	Continue to Page 2			

	A	B	C	D
1	Checkbook Balance (From Financial Manager)			Enter the totals for the following:
2	Line	Description	Amount	Where to Find
3				
4	10	Bank Statement Ending Balance	\$-	Bank Statement
5				
6				Report 11 Transaction
7	11	Deposit in Transit (Add) +	\$-	Detail Payment Total. Court
8		(Regular or EFT)		Deposits not cleared in Bank.
9				Report 11 Transaction
10	12	Outstanding Checks (Subtract) -	\$-	Detail Payment Total. Court
11				Checks not cleared in Bank.
12		AOC Remittance (Current Check)		
13	13	(Subtract) -	\$-	BK Reimbursement Check
14				
15				
16	14	Interest in Transit (Subtract) -	\$-	Bank Statement
17				
18				Report 3 Account Balances.
19	15	Overpayments		Subtract a positive number
20		(Add/Subtract)+/ -	\$-	OR Add a negative number
21				Report 3 Account Balances.
22	16	Overages		Subtract a positive number
23		(Add/Subtract)+/ -	\$-	OR Add a negative number
24				Report 3 Account Balances.
25	17	Shortages		Subtract a positive number
26		(Add/Subtract)+/ -	\$-	OR Add a negative number
27				Report 3 Account Balances.
28	18	Refunds		Subtract a positive number
29		(Subtract) -	\$-	OR Add a negative number
30				NSF on Bank Statement
31	19	NSF (Add) +		not entered into Odyssey
32			\$-	
33				Variance resulting from Service
34	20	Variance(s)		Desk Incident # (add # below)
35		(Add/Subtract)+/ -	\$-	
36				Report 12, Line 8
37	21	Civil Jury Deposit (Subtract) -	\$-	
38				Calculate this amount.
39	22	Ending Balance	\$-	It must agree with Report 12
40				Line 7.
41	*For Subtraction, please use the minus (-) sign			
42				
43	Prepared by: _____			
44	Explain any discrepancies or corrections to financial transactions or payment codes.			

13. Prepare Report for uploading to NM Judicial Financial Drive on Google Shared Drives to AOC Fiscal Services

Note: All reports must be uploaded to the Drive folders as .pdf files.

- A. Save and name your reports including the sequence (i.e. 01. Magistrate Court Checklist) following the same naming protocol shown below on your local computer as you run each report.

01. Magistrate Court EOM Checklist for EOM Report COUNTY MONTH YEAR
(e.g. 01. Magistrate Court EOM Checklist for EOM Report HIDALGO JULY 2021)
02. Bank Statement COUNTY MONTH YEAR
03. Label 2 - Interest Receipt and Receipt Journal for Int Dep COUNTY MONTH YEAR.
04. Report 3 - Account Balances COUNTY MONTH YEAR
05. Report 4 - Registry and Trust with Balances COUNTY MONTH YEAR
06. Report 5 - Disbursement Summary - Draft Copy COUNTY MONTH YEAR
07. Report 7 - Disbursement Summary - Final Copy COUNTY MONTH YEAR
08. Label 8 - Remittance Check (AOC) COUNTY MONTH YEAR
09. Report 9A – FM Transaction Detail Report COUNTY MONTH YEAR
10. Report 9B - Receipt Journal (Cash Bonds) COUNTY MONTH YEAR
11. Report 9C - Outstanding Bond Report COUNTY MONTH YEAR
12. Report 9D - Transaction Detail Report COUNTY MONTH YEAR
13. Report 10.C 9 - Account Reconciliation Report COUNTY MONTH YEAR
14. Report 11 - Outstanding Deposits and Checks COUNTY MONTH YEAR
15. Report 12 - Balance Sheet COUNTY MONTH YEAR
16. Copies of Voided Receipts to be included with Daily Backup COUNTY MONTH YEAR
17. Copy of Service Desk Ticket (if applicable) COUNTY MONTH

1. **Uploading Reports:**

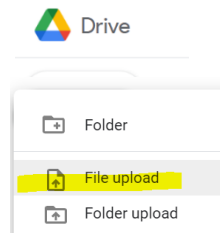
1. Upon completion of processing the EOM Report, locate your designated folder on Google Drive.
2. Open the corresponding FY folder.
3. You will upload the documents to the



- corresponding fiscal year shared folder named **FYXX EOM Reports "County"** (e.g. **FY22 EOM Reports Luna**) located in the EOM Reports "County" shared folder located on the Google Drive. The shared folders reside in a shared drive named **NM Judicial Financial Drive**. Using the checklist at the beginning of this procedure, organize all documents and reports in the order as listed on EOM Monthly Checklist.

Note: All reports must be uploaded to the Drive folders as .pdf files.

4. Click on New.



5. Select File Upload.
6. Locate the EOM files saved on your computer. Select all files (Ctrl + A). Click on Open.
7. Once all files have been uploaded, proceed to email AOC Fiscal Services at eommag-grp@nmcourts.gov informing them the EOM Report has been uploaded to the Drive and is ready for review. Do not forget to upload your mail and bond log into their respective folders.
8. The only item that you will mail is the monthly EOM remittance check.
9. When reconciliation by AOC Fiscal Services is complete, you will receive a copy of the Completed EOM Report with notes for the review, approval and signature of the District Court CFO, CEO, and Presiding Magistrate Judge. The signed reconciliation form must be returned to AOC Fiscal Services within five (5) business days of delivery.
10. Retain a copy of your signed EOM Report with your original EOM record.

Please Note: Only upload the reports and items that are required as per the EOM procedures to reduce time and file space. For example, do not include header pages with -0- amounts, blank pages or any other reports that are not required per EOM procedures.