

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

Presented by  
The Justice Court Fund



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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

- JCF must be sent Official Notification
  - Letter from Municipal Clerk
  - Judicial District Assignment Order
- Important Information for Required Reporting
  - New Justice Term Start and End Dates
  - Change in Term Start or End Dates
  - Temporary Assignments
  - Resignations



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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
5. Typically, ONLY pending bail money should be transferred to new justice



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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*** **\$2,008.50**

Deduct - Outstanding Checks:

Check #3 \$50.00

Check #8 \$75.00

***Total Outstanding Checks*** **-\$125.00**

**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)



## 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.



## 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.

Please refer to page 52 of the Handbook



## 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



## Common Reporting Issues

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



## Common Reporting Issues - Bail

### Report:

- Forfeited bail
- Related bail fees (poundage)

Poundage is not reported with the proper fee type indicator



## Common Reporting Issues – Bail (cont.)

### Do NOT Report to the Justice Court Fund:

- Pending bail
- Exonerated bail
- Unclaimed exonerated bail
- Felony bail (transferred to a Superior Court), unless forfeited while still within jurisdiction of local court



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## Common Reporting Issues - Unpaid Case

Unpaid case included on Monthly Report

- If this occurs, call the Justice Court Fund for guidance on proper handling

Note: Preparing your Monthly Bank Reconciliation and Accountability Analysis 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
  - For Example: Statute and/or Section field is blank
- Inconsistent with each other
  - For Example: Statute = VO (local ordinance)  
Section = 1201a (Section of the V&T Law)



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## Common Reporting Issues - Local Ordinances

### Reporting Local Ordinances of your municipality

- Dog ordinances, noise violations, etc.
- Must report local Ordinance Indicator
  - “T” for Town Ordinance
  - “V” for Village Ordinance

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**
    - **Ensure reported Ordinance Indicator = V**

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 & reporting more than one village

- Must Identify the village to ensure proper distribution
- How to Report: *Town of Anywhere* reporting for Village of Anywhere & 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

- *For Example: 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
  - In same field with civil penalty amount
- **Should be reported as a Fee and separate from civil penalty amount**



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## Common Reporting Issues - Fees

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

**Should be reported with proper fee indicator**

**Should not combine multiple fees in one line**



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## Common Reporting Issues – Fees (Continued)

Fee Type	Fee Type Indicator
Bail (Poundage)	1
Sex Offender Registration	2
DNA Data Bank Registration	3
Termination of Suspension	4
Supplemental Sex Offender Victim	5



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## Common Reporting Issues – Adjustments

- Adjustments are incorrectly reported as case with negative amount
- First contact The Justice Court Fund for guidance on how to report the adjustment. (1-866-321-8503)
- Next contact your software vendor for help placing the adjustment on your report.

**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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## JCFIR Report Submission 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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## JCFIR Report Rejection Errors

- The check must be sent to CFO at the time of the report filing
  - Potential Cause: Date 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 amount certified does not equal the total amount of the detail lines



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## JCFIR 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.
- Correct File Name Format ACYYMMCC.JID  
(AC, Year, Month, County Code and Justice ID)



## 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 (Updated January 2019):  
<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.ny.gov](mailto:localtraining@osc.ny.gov)



## JCF Contact Information

Email: [Courtfund@osc.ny.gov](mailto:Courtfund@osc.ny.gov)

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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## Questions?



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**Thank You!**



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