

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court Policies and Procedures Manual (FIN 1.02, Section 6.2.2(c); FIN 4.02, Section 6.3.2; and FIN 5.01, Section 6.72(2)) and to the best of my knowledge, I certify that the attached statements fairly present in all material respects the financial condition of the court for the periods presented.



Signature of Presiding Judge or Court Executive

06/18/2014

Date

Amador

Court

2013 Q3

Fiscal Year and Ending Quarter

Superior Court of California, County of Amador
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended March									
Fiscal Year 2013/14									2012/13
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ 50,259	\$ (917)	\$ (34,951)				\$ 40,384	\$ 54,775	\$ 57,770
Payroll	\$ 0							\$ 0	\$ (2,632)
Jury									
Revolving	\$ 8,579							\$ 8,579	\$ 54,794
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (7,238)	\$ (7,238)	\$ (4,165)
Credit Card									
Cash on Hand	\$ 997							\$ 997	\$ 997
Cash with County	\$ 8,305						\$ 13,614	\$ 21,919	\$ 3,438
Cash Outside of the AOC	\$ 0							\$ 0	\$ 48,296
Total Cash	\$ 68,140	\$ (917)	\$ (34,951)				\$ 46,761	\$ 79,032	\$ 158,497
Short Term Investment	\$ 15,685						\$ 197,766	\$ 213,451	\$ 365,794
Investment in Financial Institution									
Total Investments	\$ 15,685						\$ 197,766	\$ 213,451	\$ 365,794
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 25,927					\$ 25,927	\$ 62,191
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 2,553							\$ 2,553	\$ 0
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 1,353
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 5,529	\$ 5,529	\$ 10,525
Distribution Due To/From							\$ 0	\$ 0	\$ 3,804
Civil Filing Fee Due To/From									
General Due To/From	\$ 26	\$ 0						\$ 26	\$ 31
Total Receivables	\$ 2,579	\$ 0	\$ 25,927				\$ 5,529	\$ 34,035	\$ 77,903
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 86,404	\$ (917)	\$ (9,024)				\$ 250,056	\$ 326,519	\$ 602,195
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 457
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 5,554	\$ 5,554	\$ 14,359
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 22,516	\$ 22,516	\$ 21,539
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 35,079	\$ 35,079	\$ 40,886
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 9	\$ 9	\$ 20
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0				\$ 63,157	\$ 63,157	\$ 77,262
Civil							\$ 6,874	\$ 6,874	\$ 4,194
Criminal							\$ 158,636	\$ 158,636	\$ 140,223
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 13,614	\$ 13,614	\$ 3,438
Trust Interest Payable							\$ 46	\$ 46	\$ 57
Miscellaneous Trust									
Total Trust Deposits							\$ 179,171	\$ 179,171	\$ 147,912
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 17,262		\$ 0					\$ 17,262	\$ 28,757
Deferred Compensation Payable	\$ 1,285							\$ 1,285	\$ 1,285
Deductions Payable	\$ 12,842							\$ 12,842	\$ (49,968)
Payroll Clearing	\$ 0							\$ 0	
Total Payroll Liabilities	\$ 31,389		\$ 0					\$ 31,389	\$ (19,925)
Revenue Collected in Advance									
Liabilities For Deposits	\$ 637						\$ 7,309	\$ 7,946	\$ 1,589
Jury Fees - Non-Interest							\$ 300	\$ 300	\$ 1,500
Fees - Partial Payment & Overpayment							\$ 119	\$ 119	\$ 277
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 637						\$ 7,728	\$ 8,365	\$ 3,366
Total Liabilities	\$ 32,026	\$ 0	\$ 0				\$ 250,056	\$ 282,082	\$ 208,614
Total Fund Balance	\$ 54,378	\$ (917)	\$ (9,024)					\$ 44,437	\$ 393,580
Total Liabilities and Fund Balance	\$ 86,404	\$ (917)	\$ (9,024)				\$ 250,056	\$ 326,519	\$ 602,195

Superior Court of California, County of Amador
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended March											
Fiscal Year 2013/14										2012/13	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,635,095	\$ 7,336					\$ 1,642,431	\$ 2,162,831	\$ 1,382,769	\$ 1,824,071	
Improvement and Modernization Fund	\$ (114)						\$ (114)	\$ 6,152	\$ (999)	\$ 6,152	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 14,324						\$ 14,324	\$ 25,173	\$ 24,231	\$ 20,700	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 31,704						\$ 31,704	\$ 92,253	\$ 28,278	\$ 87,220	
Other Miscellaneous	\$ 51,756						\$ 51,756	\$ 51,756	\$ 51,756	\$ 22,162	
	\$ 1,732,765	\$ 7,336					\$ 1,740,101	\$ 2,338,165	\$ 1,486,035	\$ 1,960,305	
Grants											
AB 1058 Commissioner/Facilitator			\$ 65,061				\$ 65,061	\$ 142,508	\$ 60,550	\$ 142,500	
Other AOC Grants								\$ 12,000	\$ 0	\$ 19,000	
Non-AOC Grants											
			\$ 65,061				\$ 65,061	\$ 154,508	\$ 60,550	\$ 161,500	
Other Financing Sources											
Interest Income	\$ 503	\$ 0					\$ 503	\$ 1,290	\$ 964	\$ 1,750	
Investment Income											
Donations											
Local Fees	\$ 750						\$ 750	\$ 133		\$ 1,000	
Non-Fee Revenues	\$ 11,398						\$ 11,398	\$ 24,265	\$ 13,572	\$ 28,000	
Enhanced Collections		\$ 37,140					\$ 37,140	\$ 66,221	\$ 14,865	\$ 55,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 6,613						\$ 6,613	\$ 13,275	\$ 6,512	\$ 28,000	
Sale of Fixed Assets									\$ 2,750		
Other Miscellaneous	\$ 16						\$ 16		\$ 15		
	\$ 19,281	\$ 37,140					\$ 56,421	\$ 105,184	\$ 38,678	\$ 113,750	
Total Revenues	\$ 1,752,046	\$ 44,476	\$ 65,061				\$ 1,861,583	\$ 2,597,857	\$ 1,585,264	\$ 2,235,555	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,007,600	\$ 30,308	\$ 45,430				\$ 1,083,338	\$ 1,239,101	\$ 1,162,814	\$ 1,570,465	
Temp Help								\$ 62,391		\$ 7,726	
Overtime											
Staff Benefits	\$ 481,251						\$ 481,251	\$ 903,403	\$ 530,027	\$ 767,242	
	\$ 1,488,851	\$ 30,308	\$ 45,430				\$ 1,564,589	\$ 2,204,895	\$ 1,692,841	\$ 2,345,433	
Operating Expenses and Equipment											
General Expense	\$ 44,411	\$ 848	\$ 1,047				\$ 46,305	\$ 82,527	\$ 53,125	\$ 93,393	
Printing	\$ 4,664	\$ 96	\$ 39				\$ 4,799	\$ 7,005	\$ 5,614	\$ 8,500	
Telecommunications	\$ 14,165	\$ 508	\$ 435				\$ 15,108	\$ 29,512	\$ 22,596	\$ 27,500	
Postage	\$ 9,851	\$ 318	\$ 267				\$ 10,435	\$ 17,026	\$ 11,878	\$ 20,000	
Insurance								\$ 1,790	\$ 827	\$ 1,500	
In-State Travel	\$ 1,778		\$ 1,301				\$ 3,079	\$ 7,549	\$ 5,030	\$ 6,000	
Out-of-State Travel									\$ 1,428	\$ 1,000	
Training			\$ 420				\$ 420	\$ 1,197	\$ (10,211)	\$ 5,000	
Security Services											
Facility Operations	\$ 6,882	\$ 1,349	\$ 388				\$ 8,619	\$ 17,632	\$ 10,286	\$ 31,750	
Utilities											
Contracted Services	\$ 246,433		\$ 14,318				\$ 260,751	\$ 335,819	\$ 214,286	\$ 397,616	
Consulting and Professional Services	\$ 2,765						\$ 2,765	\$ 5,355	\$ 2,415	\$ 3,250	
Information Technology	\$ 55,815	\$ 9,801	\$ 1,422				\$ 67,038	\$ 54,242	\$ 43,044	\$ 51,000	
Major Equipment											
Other Items of Expense	\$ 326						\$ 326	\$ 1,200	\$ 613	\$ 17,500	
	\$ 387,089	\$ 12,919	\$ 19,635				\$ 419,643	\$ 560,854	\$ 360,930	\$ 664,009	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 8,450						\$ 8,450	\$ 7,644	\$ 5,170	\$ 4,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (11,252)	\$ 2,166	\$ 9,086				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (2,802)	\$ 2,166	\$ 9,086				\$ 8,450	\$ 7,644	\$ 5,170	\$ 4,000	
Total Expenditures	\$ 1,873,138	\$ 45,393	\$ 74,151				\$ 1,992,682	\$ 2,773,393	\$ 2,058,940	\$ 3,013,442	
Excess (Deficit) of Revenues Over Expenditures	\$ (121,091)	\$ (917)	\$ (9,090)				\$ (131,099)	\$ (175,536)	\$ (473,677)	\$ (777,887)	
Operating Transfers In (Out)	\$ (66)		\$ 66				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 175,536	\$ 0	\$ 0				\$ 175,536	\$ 175,536	\$ 867,257	\$ 867,257	
Ending Balance (Deficit)	\$ 54,378	\$ (917)	\$ (9,024)				\$ 44,437	\$ 0	\$ 393,580	\$ 89,370	

Superior Court of California, County of Amador
 Trial Court Operations Fund
 Statement of Program Expenditures
 (Unaudited)

For the month ended March										
Fiscal Year 2013/14									2012/13	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 375,153	\$ 93,513					\$ 468,666	\$ 728,846	\$ 490,541	\$ 511,838
Traffic & Other Infractions	\$ 178,593	\$ (4,639)			\$ (2,166)		\$ 171,788	\$ 208,966	\$ 147,358	\$ 183,782
Other Criminal Cases	\$ 97,676						\$ 97,676	\$ 218,299	\$ 93,492	\$ 176,417
Civil	\$ 162,684	\$ 29,038					\$ 191,722	\$ 165,994	\$ 173,971	\$ 312,298
Family & Children Services	\$ 20,264	\$ 92,125			\$ 388		\$ 112,777	\$ 233,259	\$ 156,236	\$ 327,616
Probate, Guardianship & Mental Health Services		\$ 14,742					\$ 14,742	\$ 62,427	\$ 589	\$ 24,000
Juvenile Dependency Services		\$ 14,681					\$ 14,681	\$ 4,585	\$ 1,463	\$ 2,500
Juvenile Delinquency Services								\$ 12,000	\$ 3,210	\$ 19,000
Other Court Operations	\$ 39,194						\$ 39,194	\$ 0	\$ 40,561	
Court Interpreters		\$ 11,846					\$ 11,846	\$ 26,196	\$ 15,850	\$ 20,700
Jury Services	\$ 17,936	\$ 11,013	\$ 8,450				\$ 37,399	\$ 63,810	\$ 35,190	\$ 58,640
Security		\$ 336					\$ 336	\$ 344	\$ 793	
Trial Court Operations Program	\$ 891,500	\$ 262,655	\$ 8,450		\$ (1,778)		\$ 1,160,826	\$ 1,724,726	\$ 1,159,254	\$ 1,636,791
Enhanced Collections	\$ 30,308	\$ 4,666			\$ 2,166		\$ 37,140	\$ 66,221	\$ 14,866	\$ 55,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 30,308	\$ 4,666			\$ 2,166		\$ 37,140	\$ 66,221	\$ 14,866	\$ 55,000
Executive Office	\$ 278,084	\$ 1,065					\$ 279,149	\$ 379,290	\$ 363,422	\$ 500,728
Fiscal Services	\$ 144,175	\$ 21,312					\$ 165,487	\$ 180,433	\$ 158,902	\$ 261,620
Human Resources	\$ 45,366	\$ 835					\$ 46,200	\$ 78,244	\$ 38,080	\$ 136,227
Business & Facilities Services	\$ 95,460	\$ 110,288					\$ 205,748	\$ 184,663	\$ 243,764	\$ 208,926
Information Technology	\$ 79,697	\$ 18,822			\$ (388)		\$ 98,131	\$ 159,816	\$ 80,653	\$ 214,150
Court Administration Program	\$ 642,781	\$ 152,322			\$ (388)		\$ 794,716	\$ 982,446	\$ 884,821	\$ 1,321,651
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,564,589	\$ 419,643	\$ 8,450		\$ 0		\$ 1,992,682	\$ 2,773,393	\$ 2,058,940	\$ 3,013,442