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

09/06/2014

Date

Amador

Court

2013 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Amador

Court

2013 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

1	Filled positions is one less than first quarter. Position was filled by a contractor for the quarter. At the beginning of the 3rd quarter, position was filled.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Amador

Court

2013 Q4

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs)[1] (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)		29.33	28.33	29.33	27.13

[1] The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

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

	For the month ended June								
	Fiscal Year 2013/14								2012/13
	Governmental Funds							Total Funds	Total Funds
		Special Revenue							
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
ASSETS									
Operations	$ 29,167	$ 0	$ 0				$ 55,627	$ 84,794	$ 58,996
Payroll	$ 0							$ 0	$ 0
Jury									
Revolving	$ 4,024							$ 4,024	$ 54,830
Other									
Distribution							$ 0	$ 0	$ 0
Civil Filing Fees							$ 0	$ 0	$ 0
Trust							$ (8,503)	$ (8,503)	$ (6,067)
Credit Card									
Cash on Hand	$ 997							$ 997	$ 997
Cash with County	$ 0						$ 13,614	$ 13,614	$ 21,919
Cash Outside of the AOC	$ 0							$ 0	$ 42,742
Total Cash	$ 34,189	$ 0	$ 0				$ 60,738	$ 94,927	$ 173,418
Short Term Investment	$ 82,496						$ 179,429	$ 261,925	$ 239,154
Investment in Financial Institution									
Total Investments	$ 82,496						$ 179,429	$ 261,925	$ 239,154
Accrued Revenue	$ 2,139	$ 0	$ 0				$ 0	$ 2,139	$ 51
Accounts Receivable - General	$ 4,188		$ 16,837					$ 21,025	$ 64,957
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	$ 26,511							$ 26,511	$ 72,134
Due From Other Governments	$ 24,737							$ 24,737	$ 0
Due From Other Courts	$ 0						$ 0	$ 0	$ 1,353
Due From State	$ 32,796	$ 1,834	$ 1,588					$ 36,218	$ 40,584
Trust Due To/From							$ 6,000	$ 6,000	$ 3,101
Distribution Due To/From							$ 6,252	$ 6,252	$ 0
Civil Filing Fee Due To/From									
General Due To/From	$ 1,749	$ 4,945						$ 6,695	$ 7,966
Total Receivables	$ 92,121	$ 6,779	$ 18,426				$ 12,252	$ 129,577	$ 190,147
Prepaid Expenses - General	$ 0		$ 0					$ 0	$ 3,250
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	$ 0		$ 0					$ 0	$ 3,250
Other Assets									
Total Other Assets									
Total Assets	$ 208,805	$ 6,779	$ 18,426				$ 252,418	$ 486,429	$ 605,968
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	$ 15,749		$ 1,895					$ 17,644	$ 27,711
Accounts Payable - General	$ 0	$ 0	$ 0				$ 110	$ 110	$ 953
Due to Other Funds	$ 3,202	$ 6,779	$ 16,530				$ 18,946	$ 45,458	$ 83,202
Due to Other Courts	$ 1,635							$ 1,635	$ 3,694
Due to State	$ 0							$ 0	$ 0
TC145 Liability							$ 29,447	$ 29,447	$ 36,228
Due to Other Governments	$ 0							$ 0	$ 1,225
AB145 Due to Other Government Agency							$ 22,123	$ 22,123	$ 24,367
Due to Other Public Agencies									
Sales and Use Tax	$ 0							$ 0	$ 0
Interest							$ 0	$ 0	$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	$ 20,586	$ 6,779	$ 18,426				$ 70,627	$ 116,418	$ 177,382
Civil							$ 5,735	$ 5,735	$ 3,897
Criminal							$ 154,655	$ 154,655	$ 125,527
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							$ 13,614	$ 13,614	$ 13,614
Trust Interest Payable							$ 49	$ 49	$ 55
Miscellaneous Trust									
Total Trust Deposits							$ 174,053	$ 174,053	$ 143,093
Accrued Payroll	$ 7,317							$ 7,317	$ 0
Benefits Payable	$ 22,944		$ 0					$ 22,944	$ 35,443
Deferred Compensation Payable	$ 1,360							$ 1,360	$ 1,285
Deductions Payable	$ 27,306							$ 27,306	$ 30,659
Payroll Clearing	$ 36,651							$ 36,651	$ 40,853
Total Payroll Liabilities	$ 95,578		$ 0					$ 95,578	$ 108,240
Revenue Collected in Advance	$ 101,355							$ 101,355	
Liabilities For Deposits	$ 637						$ 7,309	$ 7,946	$ 1,589
Jury Fees - Non-Interest							$ 150	$ 150	$ 750
Fees - Partial Payment & Overpayment							$ 279	$ 279	$ 60
Uncleared Collections	$ 0							$ 0	$ (682)
Other Miscellaneous Liabilities									
Total Other Liabilities	$ 101,992						$ 7,738	$ 109,730	$ 1,717
Total Liabilities	$ 218,155	$ 6,779	$ 18,426				$ 252,418	$ 495,778	$ 430,432
Total Fund Balance	$ (9,350)	$ 0	$ 0					$ (9,350)	$ 175,536
Total Liabilities and Fund Balance	$ 208,805	$ 6,779	$ 18,426				$ 252,418	$ 486,429	$ 605,968

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

	For the month ended June									
	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	$ 507,541	$ 126,477					$ 634,018	$ 728,846	$ 687,275	$ 511,838
Traffic & Other Infractions	$ 226,705	$ (4,639)			$ (7,298)		$ 214,767	$ 208,966	$ 191,453	$ 183,782
Other Criminal Cases	$ 137,972						$ 137,972	$ 218,299	$ 133,662	$ 176,417
Civil	$ 215,852	$ 39,993					$ 255,845	$ 165,994	$ 260,685	$ 312,298
Family & Children Services	$ 28,908	$ 128,202			$ 804		$ 157,914	$ 233,259	$ 222,338	$ 327,616
Probate, Guardianship & Mental Health Services		$ 24,000					$ 24,000	$ 62,427	$ 3,165	$ 24,000
Juvenile Dependency Services		$ 17,745					$ 17,745	$ 4,585	$ 1,951	$ 2,500
Juvenile Delinquency Services		$ 5,575					$ 5,575	$ 12,000	$ 8,565	$ 19,000
Other Court Operations	$ 53,883						$ 53,883	$ 0	$ 55,550	
Court Interpreters		$ 20,702					$ 20,702	$ 26,196	$ 22,195	$ 20,700
Jury Services	$ 21,283	$ 19,759	$ 10,712				$ 51,754	$ 63,810	$ 51,405	$ 58,640
Security		$ 2,133					$ 2,133	$ 344	$ 2,542	
Trial Court Operations Program	$ 1,192,144	$ 379,947	$ 10,712		$ (6,494)		$ 1,576,309	$ 1,724,726	$ 1,640,785	$ 1,636,791
Enhanced Collections	$ 45,837	$ 4,666			$ 7,298		$ 57,801	$ 66,221	$ 33,654	$ 55,000
Other Non-Court Operations										
Non-Court Operations Program	$ 45,837	$ 4,666			$ 7,298		$ 57,801	$ 66,221	$ 33,654	$ 55,000
Executive Office	$ 393,908	$ 1,122					$ 395,030	$ 379,290	$ 513,834	$ 500,728
Fiscal Services	$ 184,479	$ 29,167					$ 213,646	$ 180,433	$ 221,492	$ 261,620
Human Resources	$ 54,822	$ 1,202					$ 56,024	$ 78,244	$ 51,048	$ 136,227
Business & Facilities Services	$ 128,842	$ 165,704					$ 294,546	$ 184,663	$ 320,780	$ 208,926
Information Technology	$ 111,032	$ 27,347			$ (804)		$ 137,575	$ 159,816	$ 148,736	$ 214,150
Court Administration Program	$ 873,083	$ 224,542			$ (804)		$ 1,096,821	$ 982,446	$ 1,255,889	$ 1,321,651
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	$ 2,111,064	$ 609,155	$ 10,712		$ 0		$ 2,730,931	$ 2,773,393	$ 2,930,329	$ 3,013,442

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 June										
	Fiscal Year 2013/14									2012/13	
	Governmental Funds										
		Special Revenue									
	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
REVENUES											
State Financing Sources											
Trial Court Trust Fund	$ 2,130,824	$ 11,921						$ 2,142,745	$ 2,162,831	$ 1,861,837	$ 1,824,071
Improvement and Modernization Fund	$ (114)							$ (114)	$ 6,152	$ 712	$ 6,152
Judges' Compensation (45.25)											
Court Interpreter (45.45)	$ 23,528							$ 23,528	$ 25,173	$ 29,253	$ 20,700
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	$ 120,325							$ 120,325	$ 92,253	$ 71,397	$ 87,220
Other Miscellaneous	$ 51,756							$ 51,756	$ 51,756	$ 76,357	$ 22,162
	$ 2,326,320	$ 11,921						$ 2,338,241	$ 2,338,165	$ 2,039,556	$ 1,960,305
Grants											
AB 1058 Commissioner/Facilitator	$ 813		$ 104,016					$ 104,829	$ 142,508	$ 101,121	$ 142,500
Other AOC Grants	$ 5,525		$ 6,475					$ 12,000	$ 12,000	$ 14,789	$ 19,000
Non-AOC Grants											
	$ 6,338		$ 110,491					$ 116,829	$ 154,508	$ 115,910	$ 161,500
Other Financing Sources											
Interest Income	$ 665	$ 0						$ 665	$ 1,290	$ 1,225	$ 1,750
Investment Income											
Donations											
Local Fees	$ 750							$ 750	$ 133	$ 133	$ 1,000
Non-Fee Revenues	$ 21,572							$ 21,572	$ 24,265	$ 21,946	$ 28,000
Enhanced Collections		$ 57,801						$ 57,801	$ 66,221	$ 33,654	$ 55,000
Escheatment											
Prior Year Revenue										$ 8,172	
County Program - Restricted											
Reimbursement Other	$ 10,144							$ 10,144	$ 13,275	$ 14,130	$ 28,000
Sale of Fixed Assets										$ 2,750	
Other Miscellaneous	$ 45							$ 45		$ 1,132	
	$ 33,175	$ 57,801						$ 90,976	$ 105,184	$ 83,142	$ 113,750
Total Revenues	$ 2,365,832	$ 69,722	$ 110,491					$ 2,546,046	$ 2,597,857	$ 2,238,608	$ 2,235,555
EXPENDITURES											
Personal Services											
Salaries - Permanent	$ 1,359,980	$ 45,837	$ 66,060					$ 1,471,876	$ 1,239,101	$ 1,549,721	$ 1,570,465
Temp Help									$ 62,391		$ 7,726
Overtime	$ 8							$ 8			
Staff Benefits	$ 639,180							$ 639,180	$ 903,403	$ 783,722	$ 767,242
	$ 1,999,168	$ 45,837	$ 66,060					$ 2,111,064	$ 2,204,895	$ 2,333,443	$ 2,345,433
Operating Expenses and Equipment											
General Expense	$ 69,970	$ 848	$ 1,693					$ 72,511	$ 82,527	$ 85,383	$ 93,393
Printing	$ 6,644	$ 96	$ 39					$ 6,779	$ 7,005	$ 7,003	$ 8,500
Telecommunications	$ 21,673	$ 508	$ 677					$ 22,858	$ 29,512	$ 29,537	$ 27,500
Postage	$ 16,003	$ 318	$ 403					$ 16,724	$ 17,026	$ 17,027	$ 20,000
Insurance	$ 519							$ 519	$ 1,790	$ 1,790	$ 1,500
In-State Travel	$ 2,793		$ 1,301					$ 4,094	$ 7,549	$ 7,549	$ 6,000
Out-of-State Travel										$ 1,428	$ 1,000
Training			$ 420					$ 420	$ 1,197	$ (10,211)	$ 5,000
Security Services											
Facility Operations	$ 16,434	$ 1,349	$ 799					$ 18,582	$ 17,632	$ 15,514	$ 31,750
Utilities											
Contracted Services	$ 341,188		$ 24,242					$ 365,430	$ 335,819	$ 342,648	$ 397,616
Consulting and Professional Services	$ 3,675							$ 3,675	$ 5,355	$ 4,620	$ 3,250
Information Technology	$ 81,774	$ 13,469	$ 1,712					$ 96,955	$ 54,242	$ 84,349	$ 51,000
Major Equipment											
Other Items of Expense	$ 610							$ 610	$ 1,200	$ 2,605	$ 17,500
	$ 561,282	$ 16,588	$ 31,286					$ 609,155	$ 560,854	$ 589,242	$ 664,009
Special Items of Expense											
Grand Jury											
Jury Costs	$ 10,712							$ 10,712	$ 7,644	$ 7,644	$ 4,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	$ (20,510)	$ 7,298	$ 13,212					$ 0	$ 0	$ 0	$ 0
Prior Year Expense Adjustment											
	$ (9,798)	$ 7,298	$ 13,212					$ 10,712	$ 7,644	$ 7,644	$ 4,000
Total Expenditures	$ 2,550,651	$ 69,722	$ 110,557					$ 2,730,931	$ 2,773,393	$ 2,930,329	$ 3,013,442
Excess (Deficit) of Revenues Over Expenditures	$ (184,819)	$ 0	$ (66)					$ (184,885)	$ (175,536)	$ (691,721)	$ (777,887)
Operating Transfers In (Out)	$ (66)		$ 66					$ 0	$ 0	$ 0	$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	$ 175,536	$ 0	$ 0					$ 175,536	$ 175,536	$ 867,257	$ 867,257
Ending Balance (Deficit)	$ (9,350)	$ 0	$ 0					$ (9,350)	$ 0	$ 175,536	$ 89,370

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Amador

	Governmental Funds							
		Special Revenue						
Classification	**General**	**Non-Grant**	**Grant**	**Capital Project**	**Debt Service**	**Proprietary Funds**	**Fiduciary Funds**	**Total Funds** (Info. Purposes Only)
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**