



AOC Intervention Courts Financial Review

October 6th and 8th

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Intervention Courts Financial Analyst

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Director of Intervention Courts



Presentation Overview

- Spending 100% of Your Annual AOC Allocation
- Financial Review
- Questions



Spending 100% of Your Annual AOC Allocation

- Goal: Spend 100% of your Annual AOC Allocation **FIRST** whenever possible
- Factors that may challenge this:
 - Annual budget creation
 - AOC Reimbursed, Local Funds and Grants Funds
 - Timing of Grant funding vs AOC fiscal year appropriation



FY20 Court Monthly Expenses Report – Example 1

FY20 Annual Budget														
July 1 - June 30														
AOC Approved Budget	\$220,000.00													
Requested Budget	\$220,000.00													
Client Average	157													
AOC Reimbursed Expenditures														
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD	% spent
Salary/Fringe	\$11,118.76	\$16,227.25	\$11,901.13	\$15,835.06	\$20,032.06	\$12,188.30	\$17,806.39	\$8,192.93	\$8,183.50	\$10,531.94			\$132,017.32	155.44%
Treatment	\$4,255.20	\$6,092.86	\$4,304.09	\$4,768.79	\$5,620.14	\$5,457.14	\$8,747.01	\$6,018.44	\$6,018.44				\$51,282.11	93.60%
Testing / Lab	\$1,660.00	\$3,122.73	\$4,975.00			\$13,960.00	\$592.20						\$24,309.93	37.71%
Travel / Training	\$875.00		\$3,583.67	\$42.01									\$4,500.68	56.77%
Commodities	\$839.85	\$119.15	\$346.16	\$335.95	\$2,099.95	\$236.99	\$36.69	\$664.38	\$348.76				\$5,027.88	77.51%
Contractual Services	\$135.63	\$239.46	\$464.70	\$262.91	\$15.34	\$299.00	\$533.94	\$227.62	\$279.62				\$2,738.22	61.17%
Equipment	\$403.86												\$403.86	40.39%
Total	\$19,288.30	\$25,801.45	\$25,574.75	\$21,244.72	\$27,767.49	\$32,141.43	\$27,716.23	\$15,103.37	\$14,830.32	\$10,531.94	\$0.00	\$0.00	\$220,000.00	100.00%
Local Drug Court Fund Expenditures														
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD	% spent
Salary/Fringe										\$11,552.05	\$12,624.00	\$12,649.23	\$36,825.28	24.69%
Treatment										\$11,475.62	\$6,018.44	\$6,096.72	\$23,590.78	#DIV/0!
Testing / Lab											\$1,766.00	\$24,003.65	\$25,769.65	#DIV/0!
Travel / Training												\$100.00	\$100.00	#DIV/0!
Commodities										\$82.78	\$86.10	\$229.16	\$398.04	#DIV/0!
Contractual Services										\$307.68	-\$43.62	\$255.59	\$519.65	#DIV/0!
Equipment													\$0.00	#DIV/0!
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,418.13	\$20,450.92	\$43,334.35	\$87,203.40	58.47%
Total Expenses														
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD	% spent
AOC & Local Expenses	\$19,288.30	\$25,801.45	\$25,574.75	\$21,244.72	\$27,767.49	\$32,141.43	\$27,716.23	\$15,103.37	\$14,830.32	\$33,950.07	\$20,450.92	\$43,334.35	\$307,203.40	83.22%



FY20 Court Monthly Expenses Report – Example 2

FY20 Annual Budget														
July 1 - June 30														
AOC Approved Budget	\$140,000.00													
Requested Budget	\$140,000.00													
Client Average	105													
AOC Reimbursed Expenditures														
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD	% spent
Salary/Fringe	\$0.00	\$7,622.47	\$6,578.87	\$6,578.87	\$6,578.87	\$7,622.47	\$6,578.87	\$6,578.87	\$6,578.87	\$6,578.87	\$6,578.87	\$7,622.47	\$75,498.37	96.01%
Treatment	\$0.00	\$2,087.20	\$2,087.20	\$2,087.20	\$2,087.20	\$2,641.61	\$2,087.20	\$2,087.20	\$2,087.20	\$2,087.20	\$2,087.20	\$5,630.80	\$27,057.21	126.63%
Testing / Lab	\$0.00												\$0.00	#DIV/0!
Travel / Training	\$0.00												\$0.00	0.00%
Commodities	\$0.00											\$9.91	\$9.91	#DIV/0!
Contractual Services	\$0.00							\$3,965.66	\$2,725.76	\$216.86	\$219.20	\$215.62	\$7,147.10	20.77%
Equipment	\$0.00												\$0.00	0.00%
Total	\$0.00	\$9,709.67	\$8,666.07	\$8,666.07	\$8,666.07	\$10,264.08	\$8,666.07	\$12,631.73	\$11,391.83	\$8,882.93	\$8,885.27	\$13,478.80	\$109,908.59	78.51%
Local Drug Court Fund Expenditures														
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD	% spent
Salary/Fringe	\$8,940.23	\$2,629.87	\$2,361.36	\$2,361.36	\$2,361.36	\$2,629.87	\$2,361.36	\$2,361.36	\$2,361.36	\$2,361.36	\$2,362.06	\$2,630.57	\$35,722.12	119.17%
Treatment	\$2,624.22	\$537.02	\$537.02	\$537.02	\$537.02	\$679.66	\$537.02	\$537.02	\$537.02	\$537.02	\$537.02	\$805.53	\$8,942.59	52.52%
Testing / Lab		\$2,337.00	\$2,775.00		\$3,895.00			\$725.00					\$9,732.00	43.88%
Travel / Training	\$8,975.16						\$255.20						\$9,230.36	55.08%
Commodities	\$26.72		\$30.65		\$184.24		\$33.62						\$275.23	2.95%
Contractual Services	\$417.70	\$12.20	\$214.92	\$514.18	\$10.60	\$1,452.45	\$431.97	\$21.43					\$3,075.45	27.86%
Equipment													\$0.00	0.00%
Total	\$20,984.03	\$5,516.09	\$5,918.95	\$3,412.56	\$6,988.22	\$4,761.98	\$3,619.17	\$3,644.81	\$2,898.38	\$2,898.38	\$2,899.08	\$3,436.10	\$66,977.75	56.85%
Total Expenses														
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD	% spent
AOC & Local Expenses	\$20,984.03	\$15,225.76	\$14,585.02	\$12,078.63	\$15,654.29	\$15,026.06	\$12,285.24	\$16,276.54	\$14,290.21	\$11,781.31	\$11,784.35	\$16,914.90	\$176,886.34	68.61%



Spending 100% of Your Annual AOC Allocation

FY20 Annual Budget - - Example 3

Category	AOC State Reimbursable Amounts	Local Drug Court Fund Amounts	Local Government Contribution Amounts	Grant Amount JAG <i>(name)</i>	Grant Amount <i>(name)</i>	Other Source <i>(name)</i>	Other Source <i>(name)</i>	Private Foundation / Donation Amounts	TOTAL FY 2020 BUDGET
Salaries & Fringe	\$ 97,006.79			\$ 48,083.86					\$ 145,090.65
Treatment Expenses	\$ 15,000.00			\$ 10,000.00					\$ 25,000.00
Testing & Lab Expenses	\$ 18,000.00			\$ 21,000.00					\$ 39,000.00
Travel & Training	\$ 8,195.23	\$ 10,000.00		\$ 0.00					\$ 18,195.23
Commodities	\$ 6,797.98			\$ 0.00					\$ 6,797.98
Contractual Services	\$ 2,000.00			\$ 2,500.00					\$ 4,500.00
Equipment	\$ 3,000.00			\$ 0.00					\$ 3,000.00
TOTAL	\$ 150,000.00	\$ 10,000.00	\$ 0.00	\$ 81,583.86	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 241,583.86



FY20 Court Monthly Expenses Report – Example 3

FY20 Annual Budget														
July 1 - June 30														
AOC Approved Budget	\$150,000.00													
Requested Budget	\$150,000.00													
Client Average	56													
AOC Reimbursed Expenditures														
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD	% spent
Salary/Fringe				\$4,761.60	\$9,749.89	\$9,736.80	\$10,862.46	\$10,482.94	\$10,482.94	\$10,482.94	\$10,122.96	\$10,482.94	\$87,165.49	89.86%
Treatment							\$2,849.83	\$1,927.08		\$4,157.88		\$3,361.33	\$12,296.12	
Testing / Lab	\$8,309.20							\$2,429.91	\$527.44	\$2,206.51		\$12,316.09	\$25,789.15	143.27%
Travel / Training		\$350.00	\$445.44										\$795.44	9.71%
Commodities		\$666.16		\$74.23			\$447.93		\$192.50	\$385.00		\$1,894.28	\$3,600.00	10.00%
Contractual Services													\$0.00	
Equipment													\$0.00	
Total	\$8,309.20	\$1,016.16	\$445.44	\$4,835.83	\$9,749.89	\$9,736.80	\$14,160.24	\$14,839.93	\$11,202.88	\$17,232.33	\$10,122.96	\$28,054.64	\$129,706.30	86.47%
Grant Expenditures														
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD	% spent
Salary/Fringe		\$11,180.00	\$11,180.76	\$12,009.54	\$721.98	\$1,425.94	\$300.26				\$35.50		\$36,853.98	76.65%
Treatment										\$117.10			\$117.10	
Testing / Lab		\$113.40	\$5,185.33	\$3,554.93		\$4,150.78	\$972.00	\$4,023.56					\$18,000.00	85.71%
Travel / Training														
Commodities		\$64.45				\$227.88				\$17.60			\$309.93	#DIV/0!
Contractual Services		\$766.94	\$3,365.78		\$755.00	\$4,721.09	\$598.55	\$147.26			\$505.00		\$10,859.62	434.38%
Equipment														
Total	\$0.00	\$12,124.79	\$19,731.87	\$15,564.47	\$1,476.98	\$10,525.69	\$1,870.81	\$4,170.82	\$0.00	\$134.70	\$540.50	\$0.00	\$66,140.63	81.07%
Local Drug Court Fund Expenditures														
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD	% spent
Salary/Fringe													\$0.00	#VALUE!
Treatment													\$0.00	#VALUE!
Testing / Lab		\$142.67											\$142.67	#VALUE!
Travel / Training													\$0.00	0
Commodities													\$0.00	#VALUE!
Contractual Services			\$6,796.85										\$6,796.85	#VALUE!
Equipment													\$0.00	#DIV/0!
Total	\$0.00	\$142.67	\$6,796.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,939.52	69.40%
Total Expenses														
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD	% spent
All Funding Sources	\$8,309.20	\$13,283.62	\$26,974.16	\$20,400.30	\$11,226.87	\$20,262.49	\$16,031.05	\$19,010.75	\$11,202.88	\$17,367.03	\$10,663.46	\$28,054.64	\$202,786.45	83.94%



Questions for this Section



Financial Review



County Reports for Monthly Fiscal Reporting Section 6(d)(1-9)

- Each month, your fiscal reporting form should be supported with the following documents for all funding sources:
 - General Ledger (GLMLED12)
 - Cash Disbursement (GLMCLM03) **or** Cash Requirements Report (GLMCLM29)
 - Cash Receipts (GLMRCT03) and Cash Balance Report (GLMLED29)
 - Copies of all invoices, travel vouchers, supporting expense documents
 - Payroll Detail



County Expense & Revenue Documentation

- County general ledger reports with revenues and expenditures for the all drug court activities.
 - The report is for the month of your submission and the date range should not overlap into another month. Example: March 1 – March 31st
 - The report should include AOC, grant, local fund, local government contribution, and/or private foundation/donation revenues & expenses.
 - **Your drug court invoices should reconcile to this report.**



County Cash Disbursement Ledger

Cash Disbursements Ledger
03/01/2018 thru 03/31/2018
Fiscal Year 2017 - 2018

Payee	Description	Invoice Number	Invoice Date	Claim Number	Trans Number	Check Date	Check Number	Amount	Void
PAYROLL CLEARING FUND	GROSS WAGES		03/15/2018			03/15/2018		3,213.67	
PAYROLL CLEARING FUND	GROSS WAGES		03/29/2018			03/31/2018		3,213.67	
						ACCOUNT		6,427.34	
PAYROLL CLEARING FUND	GROSS WAGES		03/15/2018			03/15/2018		2,656.25	
PAYROLL CLEARING FUND	GROSS WAGES		03/29/2018			03/31/2018		2,656.25	
						ACCOUNT		5,312.50	
PAYROLL CLEARING FUND	GROSS WAGES		03/15/2018			03/15/2018		1,832.04	
PAYROLL CLEARING FUND	GROSS WAGES		03/29/2018			03/31/2018		1,832.04	
						ACCOUNT		3,664.08	
PAYROLL CLEARING FUND	RETIREMENT MATCHING		03/15/2018			03/15/2018		1,213.06	
PAYROLL CLEARING FUND	RETIREMENT MATCHING		03/29/2018			03/31/2018		1,213.06	
						ACCOUNT		2,426.12	
PAYROLL CLEARING FUND	FICA MATCHING		03/15/2018			03/15/2018		448.92	
PAYROLL CLEARING FUND	MEDICARE MATCHING		03/15/2018			03/15/2018		104.99	
PAYROLL CLEARING FUND	FICA MATCHING		03/29/2018			03/31/2018		448.92	
PAYROLL CLEARING FUND	MEDICARE MATCHING		03/29/2018			03/31/2018		104.99	
						ACCOUNT		1,107.82	
MPEWCT	QUARTERLY WRKRS/ 1/1/18		03/13/2018			03/31/2018			
MPEWCT	COMPENSATION PREMIUMS		03/13/2018			03/31/2018			
MPEWCT			03/13/2018			03/31/2018		686.16	
						ACCOUNT		686.16	
PAYROLL CLEARING FUND			03/15/2018			03/15/2018		1,042.92	
PAYROLL CLEARING FUND			03/15/2018			03/15/2018		10.80	
PAYROLL CLEARING FUND			03/29/2018			03/31/2018		1,042.92	
PAYROLL CLEARING FUND			03/29/2018			03/31/2018		10.80	
						ACCOUNT		2,107.44	
C SPIRE WIRELESS			03/10/2018			03/10/2018		19.86	
C SPIRE WIRELESS		6012488857	03/10/2018			03/10/2018		50.29	
C SPIRE WIRELESS		6012499260	03/10/2018			03/10/2018		50.29	
C SPIRE WIRELESS		6017548280	03/10/2018			03/10/2018		50.29	
C SPIRE WIRELESS		6017570025	03/10/2018			03/10/2018		50.29	
C SPIRE WIRELESS		6018356905	03/10/2018			03/10/2018		50.29	
SOUTHERN TELECOMMUNICATIO		6017833362	02/27/2018			03/15/2018			
SOUTHERN TELECOMMUNICATIO	ADULT DRUG COURT	6016840720	02/27/2018			03/15/2018		61.84	
SOUTHERN TELECOMMUNICATIO	TELEPHONE	6016848699	02/27/2018			03/15/2018		61.84	



County Cash Receipts Ledger

Cash Receipts Ledger
03/01/2018 thru 03/31/2018
Fiscal Year 10/2017 - 9/2018

Account	Payor	Description	Trans	Date	Amount	Receipt S/V
	SCHOOL DISTRICT	DRUG COURT FEES		03/05/2018	648.00	
	BOARD OF SUPERVISORS	DRUG COURT FEES		03/13/2018	3,340.00	
	, CIRCUIT CLERK	DRUG COURT FEES		03/21/2018	5,923.00	
	CIRCUIT CLERK	DRUG COURT FEES		03/28/2018	4,470.00	
	BOARD OF SUPERVISORS	DRUG COURT FEES		03/28/2018	534.91	

					14,915.91	
	STATE OF MS	FED GRANT NON-CAP RES PUBLIC S		03/01/2018	39,609.32	

		DRUG COURT FUND			54,525.23	*

Total All Funds		54,525.23				

				* Total Receipts Posted to Ledger		54,525.23 *
				* Receipts Voided after being Posted to Ledger		*
				* Net Receipts		54,525.23 *



Payroll Detail

For Periods Dated 03-01-2018 To 03-31-2018 YR 2017-2018
Type All Records From Fund/Dept

Number	Name	Deduction Code	REG. PAY	GROSS PAY	FICA MAT	MEDC MAT	RET MAT
1	End Date	Ck. Date	Check #				
	03-15-2018	03-15-2018		1832.04	1832.04	98.17	22.96
	03-31-2018	03-26-2018		1832.04	1832.04	98.17	22.96
		Total		3664.08	3664.08	196.34	45.92

PAYROLL PAY CHECK FILE MAINTENANCE
Ending 3 31 2018 Check Date 3 31 2018

Pay Period	Entry	Ending	Check Date	Other Deductions	Cafe	Withhold	Match	Ded.
Federal Tax	657.35							
State Tax	220.00	Matching	1	HEALTH/LIFE INSUR N				470.54
FICA	329.38	329.38	19	DENTAL INS. EMPLO N	115.69			
Medicare	77.03	77.03						
EIC								
Garnishment								
T S A								
Taxable Life								
Retirement	478.13	836.72						
SL Garnish								
St Unemp	33.75	Ex Tax						
Fed Unem								
WkComp	47	Ret Off N						
Pers Retiree	N	Y/N Sal						
DIRECT DEP								
GROSS PAY	5312.50	!						
TOTAL DEDUCTIONS	1877.58	!						
TOTAL MATCHING	1747.42	!						
NET PAY	3434.92	!						



County Purchasing Guidelines

- Section 7(f)(3) “...All expenditures associated with each intervention court must adhere to County or State purchasing regulations.
- Section 7(f)(3) “A certified intervention court **shall not maintain an independent bank account or a petty cash account.**”
- Section 7(f)(4)(B) “In no circumstance may State or local intervention court monies be maintained outside of the County or State Treasury.”
- Section 7(f)(5)(D) A certified intervention court program may “**not accept cash.**”



Contracts

- Section 4(f)(2) “Contracts must be approved by the County’s board of supervisors and all parties must sign in the appropriate section.”
- Section 4(f)(3) “Copies of all fully executed contracts must be forwarded to the AOC.”
- Examples include:
 - Copier, rental agreement for building, treatment facility, testing equipment/service, cell phones (if applicable)
 - Cell phones should be obtained through the county, not individual



Equipment

- Section 4(g)(1) “Equipment includes all items on which your County will place on an inventory report with an asset number.”
 - Examples: Vehicle, desk, chair, conference table, bookcase, large file cabinet, desktop computer, etc.
- Section 4(g)(3) “Any item that will not be placed on an inventory report with an asset number should be accounted for under the COMMODITIES category.”
 - Examples Shredder, calculator, fax machine, electric stapler, desk/stationary phone, small, etc.
- Section 4(g)(4) Testing machines or other testing-related equipment should be placed in the TESTING category.”
- Section 4(g)(5) “A copy of the yearly audited intervention court inventory report provided by the County must be submitted and kept on file in the AOC.”



Recap and Questions

- The Goal is to spend 100% of your Annual AOC Allocation **FIRST** whenever possible
- Reminder of the statutes and rules for compliance with financial operation and financial reporting
- Contact Sonia with questions
601-359-6567 sstenzel@courts.ms.gov



AOC Intervention Courts Financial Review

October 6th and 8th

Sonia Stenzel

Intervention Courts Financial Analyst

Pam Holmes

Director of Intervention Courts