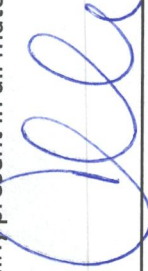


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

04/11/2025

Date

Amador

Court

2024-25 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ Total 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 March								2023/24
	Fiscal Year 2024/25								
	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 Payroll	\$ (683,291)	\$ 588,853	\$ 15,626			\$ 3,592	\$ (75,220)	\$ 22,807
	July	\$ (1,760)						\$ (1,760)	\$ 136
	Revolving	\$ 15,000						\$ 15,000	\$ 15,000
	Other						\$ 0	\$ 0	\$ 4,541
	Distribution						\$ 0	\$ 0	\$ 0
	Civil Filing Fees						\$ 10,143	\$ 10,143	\$ (2,409)
	Trust								
	Credit Card	\$ 953					\$ 0	\$ 953	\$ 953
	Cash on Hand								\$ 0
	Cash with County								\$ 0
Cash Outside of the JCC								\$ 0	
Cash Held with the JCC	\$ 78,258					\$ 486,018	\$ 78,258	\$ 78,258	
Cash Equivalents	\$ 2,927,170					\$ 499,753	\$ 3,413,188	\$ 4,214,399	
Total Cash and Cash Equivalents	\$ 2,336,330	\$ 588,853	\$ 15,626				\$ 3,440,562	\$ 4,255,427	
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General							\$ 0	\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust	\$ 0							\$ 0	\$ 0
Due From Other Funds									
Due From Other Governments									
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 59,994				\$ 9,470	\$ 59,994	\$ 66,226
Trust Due To/From							\$ 346	\$ 9,470	\$ 11,400
Distribution Due To/From							\$ 0	\$ 346	\$ 1,396
Civil Filing Fee Due To/From	\$ 2,127	\$ 0					\$ 0	\$ 0	\$ 0
General Due To/From								\$ 2,127	\$ 843
Total Receivables	\$ 2,127	\$ 0	\$ 59,994			\$ 9,815	\$ 71,936	\$ 79,865	\$ 79,865
Prepaid Expenses - General	\$ 204,407							\$ 204,407	\$ 284,073
Salary and Travel Advances									
Counties	\$ 204,407							\$ 204,407	\$ 284,073
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 2,542,865	\$ 588,853	\$ 75,620			\$ 509,568	\$ 3,716,905	\$ 4,619,365	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Payable - General	\$ 464	\$ 0	\$ 0			\$ 0	\$ 464	\$ 1,209	\$ 1,209
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 11,942	\$ 11,942	\$ 13,639	\$ 13,639
Due to Other Courts	\$ 0	\$ 927				\$ 0	\$ 927	\$ 841	\$ 841
Due to State	\$ 34,924	\$ 196,943				\$ 37,976	\$ 231,867	\$ 29,410	\$ 29,410
TC145 Liability							\$ 37,976	\$ 35,755	\$ 35,755
Due to Other Governments	\$ 0	\$ 0				\$ 29,062	\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 29,062	\$ 29,060	\$ 29,060
Due to Other Public Agencies									
Sales and Use Tax							\$ 1,807	\$ 2,047	\$ 2,047
Interest									
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 35,388	\$ 197,870	\$ 0			\$ 80,787	\$ 314,046	\$ 111,959	\$ 111,959
Civil							\$ 206,458	\$ 204,964	\$ 204,964
Criminal							\$ 180,750	\$ 170,676	\$ 170,676
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 16,974	\$ 5,897	\$ 5,897
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits						\$ 404,182	\$ 404,182	\$ 381,536	\$ 381,536
Accrued Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Benefits Payable	\$ (4,528)						\$ (4,528)	\$ (9,098)	\$ (9,098)
Deferred Compensation Payable	\$ 0						\$ 0	\$ 3,098	\$ 3,098
Deductions Payable	\$ (751)						\$ (751)	\$ 15,340	\$ 15,340
Payroll Clearing								\$ 0	\$ 0
Total Payroll Liabilities	\$ (5,279)						\$ (5,279)	\$ 9,340	\$ 9,340
Revenue Collected in Advance									
Liabilities For Deposits	\$ 0	\$ 0	\$ 0			\$ 19,987	\$ 0	\$ 0	\$ 0
Jury Fees - Non-Interest	\$ 4,132					\$ 3,347	\$ 24,119	\$ 25,394	\$ 25,394
Fees - Partial Payment & Overpayment						\$ 1,265	\$ 3,347	\$ 3,347	\$ 3,347
Uncleared Collections							\$ 1,265	\$ 1,265	\$ 1,265
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 4,132	\$ 0	\$ 0			\$ 24,599	\$ 28,731	\$ 30,006	\$ 30,006
Total Liabilities									
Total Liabilities	\$ 34,242	\$ 197,870	\$ 0			\$ 509,568	\$ 741,680	\$ 532,841	\$ 532,841
Total Fund Balance	\$ 2,508,623	\$ 390,983	\$ 75,620				\$ 2,975,226	\$ 4,086,524	\$ 4,086,524
Total Liabilities and Fund Balance	\$ 2,542,865	\$ 588,853	\$ 75,620			\$ 509,568	\$ 3,716,905	\$ 4,619,365	\$ 4,619,365

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											2023/24	
Fiscal Year 2024/25											Total Funds (Info. Purposes Only)	Final Budget (Annual)
	Governmental Funds				Fiduciary Funds	Proprietary Funds	Debt Service	Capital Projects		Current Budget (Annual)	Total Funds (Info. Purposes Only)	
	General	Special Revenue	Non-Grant	Grant								
REVENUES State Financing Sources Trial Court Trust Fund Improvement and Modernization Fund Judges' Compensation (0150019) Court Interpreter (0150037) Civil Coordination Reimbursement (0150091) MOU Reimbursements (0150010 and General) Other Miscellaneous	\$ 2,888,401		\$ 7,119							\$ 4,437,918	\$ 3,955,455	\$ 4,478,074
	\$ 0									\$ 0	\$ 0	
	\$ 49,466									\$ 65,955	\$ 158,482	\$ 175,159
	\$ 532,367									\$ 304,390	\$ 392,230	\$ 440,880
	\$ 51,756		\$ 350,000							\$ 201,756	\$ 761,755	\$ 251,756
	\$ 3,521,990		\$ 357,119							\$ 5,010,019	\$ 5,267,923	\$ 5,345,869
				\$ 101,230						\$ 237,784	\$ 85,086	\$ 237,784
				\$ 14,240						\$ 20,770	\$ 0	\$ 18,300
				\$ 115,470						\$ 258,554	\$ 85,086	\$ 256,084
Other Financing Sources Interest Income Investment Income Donations Local Fees Non-Fee Revenues Enhanced Collections Escheatment Prior Year Revenue County Program - Restricted Reimbursement Other Sale of Fixed Assets Other Miscellaneous	\$ 90,071		\$ 14,050							\$ 5,125	\$ 161,860	\$ 220,390
	\$ 8		\$ 8,467							\$ 69,592	\$ 8,178	\$ 5
										\$ 3,818	\$ 194	\$ 4,539
	\$ 1,600		\$ 129,377							\$ 186,803	\$ 125,063	\$ 219,773
	\$ (180,719)									\$ (180,719)	\$ 751	
	\$ 480									\$ 1,169	\$ 245	\$ 570
	\$ 102									\$ 50	\$ 15	
	\$ (88,460)		\$ 151,894							\$ 266,557	\$ 296,307	\$ 445,277
	\$ 3,433,531		\$ 509,013	\$ 115,470						\$ 5,535,130	\$ 5,649,316	\$ 6,047,230
Total Revenues												
EXPENDITURES Personnel Services Salaries - Permanent Temp Help Overtime Staff Benefits	\$ 1,656,362		\$ 48,999	\$ 10,917						\$ 2,479,894	\$ 1,735,795	\$ 2,557,139
	\$ 869									\$ 1,100	\$ 658	\$ 10,000
	\$ 418,918		\$ 27,524	\$ 3,323						\$ 1,349,672	\$ 452,541	\$ 1,270,058
	\$ 2,076,148		\$ 76,523	\$ 14,240						\$ 3,830,667	\$ 2,188,994	\$ 3,837,197
	\$ 154,036			\$ 8,703						\$ 218,415	\$ 111,205	\$ 452,749
	\$ 2,699									\$ 6,205	\$ 4,757	\$ 5,150
	\$ 16,303			\$ 5,225						\$ 30,005	\$ 20,911	\$ 29,500
	\$ 13,757			\$ 1,093						\$ 17,576	\$ 15,143	\$ 16,931
	\$ 2,890									\$ 2,437	\$ 2,553	\$ 2,553
Operating Expenses and Equipment General Expense Printing Telecommunications Postage Insurance In-State Travel Out-of-State Travel Training Security Services Facility Operations Utilities Contracted Services Consulting and Professional Services Information Technology Major Equipment Other Items of Expense	\$ 1,128			\$ 970						\$ 3,026	\$ 4,075	\$ 3,200
										\$ 4,145	\$ 6,875	\$ 3,945
	\$ 703			\$ 33						\$ 2,620	\$ 2,515	\$ 2,218
	\$ 8,391			\$ 891						\$ 16,696	\$ 12,528	\$ 15,619
	\$ 228,982			\$ 7,744						\$ 443,791	\$ 292,559	\$ 514,630
	\$ 4,900			\$ 89,088						\$ 138,345	\$ 74,970	\$ 164,800
	\$ 133,870			\$ 461						\$ 184,826	\$ 141,995	\$ 222,870
	\$ 9,900									\$ 9,900	\$ 40,894	\$ 22,970
	\$ 298									\$ 298	\$ 1,136	\$ 2,000
	\$ 577,857		\$ 126,895	\$ 25,611						\$ 1,069,436	\$ 731,998	\$ 1,459,136
Special Items of Expense Grand Jury Jury Costs Judgements, Settlements and Claims Debt Service Other Capital Costs Internal Cost Recovery Prior Year Expense Adjustment												
	\$ 2,888									\$ 5,012	\$ 809	\$ 9,525
	\$ 36,753		\$ 21,465	\$ (58,218)						\$ 13,961	\$ 0	\$ 0
	\$ (67,850)			\$ 58,217						\$ (9,633)	\$ 31,796	
	\$ (28,209)		\$ 21,465	\$ (1)						\$ 18,973	\$ 32,605	\$ 9,525
	\$ 2,625,796		\$ 224,883	\$ 39,850						\$ 4,919,076	\$ 2,953,597	\$ 5,305,858
	\$ 807,735		\$ 284,130	\$ 75,620						\$ 616,054	\$ 2,695,719	\$ 741,372
Total Expenditures												
Excess (Deficit) of Revenues Over Expenditures												
Operating Transfers In (Out)												
Fund Balance (Deficit)												
Beginning Balance (Deficit)	\$ 1,700,888		\$ 106,853	\$ 0						\$ 1,807,741	\$ 1,390,805	\$ 1,390,805
Ending Balance (Deficit)	\$ 2,508,623		\$ 390,983	\$ 75,620						\$ 2,423,795	\$ 4,086,524	\$ 2,132,177

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

	For the month ended March										2023/24	
	Fiscal Year 2024/25										Total Actual Expense	Final Budget (Annual)
	Personnel Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)				
PROGRAM EXPENDITURES: Judges & Courtroom Support Traffic & Other Infractions Other Criminal Cases Civil Family & Children Services Probate, Guardianship & Mental Health Services Juvenile Dependency Services Juvenile Delinquency Services Other Court Operations Court Interpreters Jury Services Security	\$ 482,363	\$ 64,346					\$ 546,709	\$ 1,524,300			\$ 613,155	\$ 1,431,176
	\$ 160,275	\$ 8,478					\$ 168,753	\$ 365,217			\$ 123,639	\$ 212,955
	\$ 97,810	\$ 89,088					\$ 186,898	\$ 382,607			\$ 203,678	\$ 457,365
	\$ 331,288	\$ 22,950					\$ 354,238	\$ 265,094			\$ 331,323	\$ 225,893
	\$ 111,508	\$ 133,883			\$ 0	\$ 0	\$ 245,391	\$ 344,885			\$ 264,642	\$ 219,663
		\$ 13,441					\$ 13,441	\$ 112,583			\$ 14,112	\$ 132,353
												\$ 62,684
	\$ 92,404						\$ 92,404	\$ 140,586			\$ 82,109	\$ 132,985
		\$ 43,023					\$ 43,023	\$ 56,121			\$ 38,537	\$ 66,706
	\$ 73,629	\$ 17,355	\$ 2,888				\$ 93,871	\$ 222,442			\$ 86,580	\$ 118,710
		\$ 6,412					\$ 6,412	\$ 2,620			\$ 25,951	\$ 25,188
Trial Court Operations Program	\$ 1,349,277	\$ 398,975	\$ 2,888		\$ 0	\$ 0	\$ 1,751,140	\$ 3,416,454			\$ 1,783,728	\$ 3,085,677
Enhanced Collections Other Non-Court Operations	\$ 76,523	\$ 29,329			\$ 21,465		\$ 127,317	\$ 186,803			\$ 132,398	\$ 288,460
Non-Court Operations Program	\$ 76,523	\$ 29,329			\$ 21,465		\$ 127,317	\$ 186,803			\$ 132,398	\$ 288,460
Executive Office Fiscal Services	\$ 230,342	\$ 200			\$ (1,432)		\$ 229,110	\$ 258,592			\$ 322,745	\$ 520,248
Human Resources	\$ 224,413	\$ 17,673			\$ (1,427)		\$ 240,659	\$ 315,465			\$ 212,979	\$ 337,260
Business & Facilities Services	\$ 41,095	\$ 1,348			\$ (635)		\$ 41,808	\$ 78,077			\$ 46,974	\$ 70,025
Information Technology	\$ 38,451	\$ 68,282			\$ (5,877)	\$ (7,449)	\$ 93,407	\$ 299,774			\$ 131,247	\$ 264,632
	\$ 206,811	\$ 214,555			\$ (12,094)	\$ (2,184)	\$ 407,088	\$ 363,911			\$ 323,526	\$ 739,555
Court Administration Program	\$ 741,112	\$ 302,058			\$ (21,465)	\$ (9,633)	\$ 1,012,072	\$ 1,315,819			\$ 1,037,471	\$ 1,931,721
Expenditures Not Distributed or Posted to a Program Prior Year Adjustments Not Posted to a Program												
Total	\$ 2,166,912	\$ 730,362	\$ 2,888		\$ 0	\$ (9,633)	\$ 2,890,529	\$ 4,919,076			\$ 2,953,597	\$ 5,305,858