

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

Date

Court

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 June								
	Fiscal Year 2024/25								2023/24
	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	\$ (322,417)	\$ 288,127	\$ 0				\$ 8,133	\$ (26,158)	\$ (101,395)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution							\$ 0	\$ 0	\$ 3,088
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (7,955)	\$ (7,955)	\$ (4,220)
Credit Card									
Cash on Hand	\$ 1,000							\$ 1,000	\$ 953
Cash with County							\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Held with the JCC	\$ 168,387							\$ 168,387	\$ 78,258
Cash Equivalents	\$ 1,519,532						\$ 545,771	\$ 2,065,302	\$ 2,788,309
Total Cash and Cash Equivalents	\$ 1,381,501	\$ 288,127	\$ 0				\$ 545,949	\$ 2,215,577	\$ 2,779,994
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 7,050	\$ 4,241						\$ 11,292	\$ 15,569
Accounts Receivable - General							\$ 0	\$ 0	\$ 35
Dishonored Checks									
Due From Employee	\$ 3,395							\$ 3,395	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 48,709							\$ 48,709	\$ 21,843
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From Other Courts									
Due From State	\$ 146,653	\$ 2,086	\$ 38,597					\$ 187,336	\$ 89,650
Trust Due To/From							\$ 8,489	\$ 8,489	\$ 3,974
Distribution Due To/From							\$ 2,831	\$ 2,831	\$ 3,005
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 769	\$ 27,597						\$ 28,366	\$ 820
Total Receivables	\$ 206,576	\$ 33,924	\$ 38,597				\$ 11,320	\$ 290,417	\$ 134,896
Prepaid Expenses - General	\$ 0							\$ 0	\$ 205,815
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 205,815
Other Assets									
Total Other Assets									
Total Assets	\$ 1,588,078	\$ 322,051	\$ 38,597				\$ 557,269	\$ 2,505,994	\$ 3,120,705
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 35,735	\$ 261	\$ 330					\$ 36,326	\$ 58,523
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 12,736
Due to Other Funds	\$ 0	\$ 10,442	\$ 38,267				\$ 39,686	\$ 88,395	\$ 29,642
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 7,649
Due to State	\$ 66,386	\$ 14,710					\$ 0	\$ 81,096	\$ 219,491
TC145 Liability							\$ 44,691	\$ 44,691	\$ 40,142
Due to Other Governments	\$ 50	\$ 56,957						\$ 57,007	\$ 14,376
AB145 Due to Other Government Agency							\$ 34,695	\$ 34,695	\$ 25,630
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 91	\$ 91	\$ 87
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 102,171	\$ 82,369	\$ 38,597				\$ 119,162	\$ 342,299	\$ 408,275
Civil							\$ 205,526	\$ 205,526	\$ 204,964
Criminal							\$ 187,346	\$ 187,346	\$ 170,607
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 20,636	\$ 20,636	\$ 9,617
Miscellaneous Trust									
Total Trust Deposits							\$ 413,508	\$ 413,508	\$ 385,188
Accrued Payroll	\$ 111,919							\$ 111,919	\$ 114,492
Benefits Payable	\$ 0							\$ 0	\$ 199
Deferred Compensation Payable	\$ 0							\$ 0	\$ 1
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 2,073							\$ 2,073	\$ 0
Total Payroll Liabilities	\$ 113,992							\$ 113,992	\$ 114,691
Revenue Collected in Advance	\$ 162,610	\$ 108,866	\$ 0					\$ 271,475	\$ 374,539
Liabilities For Deposits	\$ 4,488						\$ 19,987	\$ 24,475	\$ 25,659
Jury Fees - Non-Interest							\$ 3,347	\$ 3,347	\$ 3,347
Fees - Partial Payment & Overpayment							\$ 1,265	\$ 1,265	\$ 1,265
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 167,097	\$ 108,866	\$ 0				\$ 24,599	\$ 300,562	\$ 404,809
Total Liabilities	\$ 383,260	\$ 191,235	\$ 38,597				\$ 557,269	\$ 1,170,361	\$ 1,312,964
Total Fund Balance	\$ 1,204,817	\$ 130,816	\$ 0					\$ 1,335,633	\$ 1,807,741
Total Liabilities and Fund Balance	\$ 1,588,078	\$ 322,051	\$ 38,597				\$ 557,269	\$ 2,505,994	\$ 3,120,705

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 2024/25									2023/24	
	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	\$ 3,278,813	\$ 12,106						\$ 3,290,919	\$ 4,437,918	\$ 3,848,116	\$ 4,478,074
Improvement and Modernization Fund	\$ 5,127							\$ 5,127		\$ 4,772	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 65,955							\$ 65,955	\$ 65,955	\$ 175,159	\$ 175,159
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 491,908							\$ 491,908	\$ 304,390	\$ 480,072	\$ 440,880
Other Miscellaneous	\$ 51,756	\$ 241,123						\$ 292,879	\$ 201,756	\$ 399,698	\$ 251,756
	\$ 3,893,559	\$ 253,229						\$ 4,146,788	\$ 5,010,019	\$ 4,907,816	\$ 5,345,869
Grants											
AB 1058 Commissioner/Facilitator			\$ 135,090					\$ 135,090	\$ 237,784	\$ 140,052	\$ 237,784
Other Judicial Council Grants			\$ 35,010					\$ 35,010	\$ 20,770	\$ 7,623	\$ 18,300
Non-Judicial Council Grants											
			\$ 170,100					\$ 170,100	\$ 258,554	\$ 147,675	\$ 256,084
Other Financing Sources											
Interest Income	\$ 107,169	\$ 13,141						\$ 120,311	\$ 5,125	\$ 181,683	\$ 220,390
Investment Income											
Donations											
Local Fees	\$ 56,061	\$ 10,012						\$ 66,073	\$ 69,592	\$ 69,592	\$ 5
Non-Fee Revenues	\$ 105	\$ 4,144						\$ 4,250	\$ 3,818	\$ 3,818	\$ 4,539
Enhanced Collections		\$ 220,522						\$ 220,522	\$ 186,803	\$ 186,791	\$ 219,773
Escheatment	\$ 1,600							\$ 1,600			
Prior Year Revenue	\$ (296,320)							\$ (296,320)		\$ 741	
County Program - Restricted											
Reimbursement Other	\$ 587							\$ 587	\$ 1,169	\$ 1,169	\$ 570
Sale of Fixed Assets											
Other Miscellaneous	\$ 383							\$ 383	\$ 50	\$ 50	
	\$ (130,414)	\$ 247,820						\$ 117,406	\$ 266,557	\$ 443,845	\$ 445,277
Total Revenues	\$ 3,763,145	\$ 501,049	\$ 170,100					\$ 4,434,294	\$ 5,535,130	\$ 5,499,337	\$ 6,047,230
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,165,084	\$ 109,616	\$ 108,848					\$ 2,383,548	\$ 2,479,894	\$ 2,471,737	\$ 2,557,139
Temp Help											
Overtime	\$ 1,152		\$ 6					\$ 1,158	\$ 1,100	\$ 1,060	\$ 10,000
Staff Benefits	\$ 1,016,713	\$ 53,876	\$ 56,400					\$ 1,126,988	\$ 1,349,672	\$ 1,127,100	\$ 1,270,058
	\$ 3,182,948	\$ 163,493	\$ 165,253					\$ 3,511,694	\$ 3,830,667	\$ 3,599,897	\$ 3,837,197
Operating Expenses and Equipment											
General Expense	\$ 269,431		\$ 7,578					\$ 277,009	\$ 218,415	\$ 403,254	\$ 452,749
Printing	\$ 3,384							\$ 3,384	\$ 6,205	\$ 6,205	\$ 5,150
Telecommunications	\$ 25,490		\$ 6,065					\$ 31,555	\$ 30,005	\$ 29,867	\$ 29,500
Postage	\$ 19,091		\$ 726					\$ 19,817	\$ 17,576	\$ 17,589	\$ 16,931
Insurance	\$ 2,890							\$ 2,890	\$ 2,437	\$ 2,437	\$ 2,553
In-State Travel	\$ 2,430		\$ 1,148					\$ 3,579	\$ 3,026	\$ 6,197	\$ 3,200
Out-of-State Travel											
Training			\$ 492					\$ 492	\$ 4,145	\$ 7,072	\$ 3,945
Security Services	\$ 800		\$ 40					\$ 839	\$ 2,620	\$ 2,619	\$ 2,218
Facility Operations	\$ 128,887		\$ 1,236					\$ 130,123	\$ 16,696	\$ 15,991	\$ 15,619
Utilities											
Contracted Services	\$ 353,027	\$ 79,940	\$ 8,844					\$ 441,811	\$ 443,791	\$ 424,755	\$ 514,630
Consulting and Professional Services	\$ 6,700	\$ 170,945						\$ 177,645	\$ 138,345	\$ 248,107	\$ 164,800
Information Technology	\$ 155,068	\$ 30,000	\$ 225					\$ 185,293	\$ 184,826	\$ 234,360	\$ 222,870
Major Equipment	\$ 18,664							\$ 18,664		\$ 43,695	\$ 22,970
Other Items of Expense	\$ 298							\$ 298	\$ 1,350	\$ 1,364	\$ 2,000
	\$ 986,161	\$ 280,885	\$ 26,354					\$ 1,293,400	\$ 1,069,436	\$ 1,443,511	\$ 1,459,136
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,201							\$ 4,201	\$ 5,012	\$ 5,012	\$ 9,525
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,487)	\$ 32,727	\$ (30,240)					\$ 0	\$ 13,961	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 83,109		\$ 13,998					\$ 97,107		\$ 33,982	
	\$ 84,823	\$ 32,727	\$ (16,242)					\$ 101,308	\$ 18,973	\$ 38,994	\$ 9,525
Total Expenditures	\$ 4,253,932	\$ 477,105	\$ 175,365					\$ 4,906,402	\$ 4,919,076	\$ 5,082,401	\$ 5,305,858
Excess (Deficit) of Revenues Over Expenditures	\$ (490,787)	\$ 23,944	\$ (5,265)					\$ (472,108)	\$ 616,054	\$ 416,936	\$ 741,372
Operating Transfers In (Out)	\$ (5,284)	\$ 19	\$ 5,265					\$ 0			
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,700,888	\$ 106,853	\$ 0					\$ 1,807,741	\$ 1,807,741	\$ 1,390,805	\$ 1,390,805
Ending Balance (Deficit)	\$ 1,204,817	\$ 130,816	\$ 0					\$ 1,335,633	\$ 2,423,795	\$ 1,807,741	\$ 2,132,177

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

For the month ended June										
Fiscal Year 2024/25									2023/24	
	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)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 609,958	\$ 98,148					\$ 708,106	\$ 1,524,300	\$ 878,825	\$ 1,431,176
Traffic & Other Infractions	\$ 232,877	\$ 10,031					\$ 242,908	\$ 365,217	\$ 166,779	\$ 212,955
Other Criminal Cases	\$ 132,770	\$ 170,945					\$ 303,714	\$ 382,607	\$ 410,708	\$ 457,365
Civil	\$ 443,076	\$ 33,800					\$ 476,876	\$ 265,094	\$ 474,826	\$ 225,893
Family & Children Services	\$ 216,406	\$ 193,803			\$ 20,489	\$ 0	\$ 430,698	\$ 344,885	\$ 372,341	\$ 219,663
Probate, Guardianship & Mental Health Services		\$ 19,689					\$ 19,689	\$ 112,583	\$ 16,659	\$ 132,353
Juvenile Dependency Services										\$ 62,684
Juvenile Delinquency Services										
Other Court Operations	\$ 129,600						\$ 129,600	\$ 140,586	\$ 119,162	\$ 132,985
Court Interpreters		\$ 69,896					\$ 69,896	\$ 56,121	\$ 56,121	\$ 66,706
Jury Services	\$ 101,758	\$ 19,689	\$ 4,201				\$ 125,648	\$ 222,442	\$ 118,398	\$ 118,710
Security		\$ 6,737					\$ 6,737	\$ 2,620	\$ 28,857	\$ 25,188
Trial Court Operations Program	\$ 1,866,444	\$ 622,738	\$ 4,201		\$ 20,489	\$ 0	\$ 2,513,872	\$ 3,416,454	\$ 2,642,675	\$ 3,085,677
Enhanced Collections	\$ 117,885	\$ 69,910			\$ 32,727		\$ 220,522	\$ 186,803	\$ 196,901	\$ 288,460
Other Non-Court Operations										
Non-Court Operations Program	\$ 117,885	\$ 69,910			\$ 32,727		\$ 220,522	\$ 186,803	\$ 196,901	\$ 288,460
Executive Office	\$ 323,269	\$ 250			\$ (2,184)		\$ 321,336	\$ 258,592	\$ 486,684	\$ 520,248
Fiscal Services	\$ 812,912	\$ 24,203			\$ (22,664)		\$ 814,451	\$ 315,465	\$ 803,241	\$ 337,260
Human Resources	\$ 40,608	\$ 3,626			\$ (969)	\$ (1,128)	\$ 42,137	\$ 78,077	\$ 57,045	\$ 70,025
Business & Facilities Services	\$ 53,766	\$ 206,280			\$ (8,960)	\$ 100,418	\$ 351,504	\$ 299,774	\$ 233,630	\$ 264,632
Information Technology	\$ 296,810	\$ 366,394			\$ (18,439)	\$ (2,184)	\$ 642,581	\$ 363,911	\$ 662,225	\$ 739,555
Court Administration Program	\$ 1,527,365	\$ 600,753			\$ (53,216)	\$ 97,107	\$ 2,172,008	\$ 1,315,819	\$ 2,242,825	\$ 1,931,721
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0			
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,511,694	\$ 1,293,400	\$ 4,201		\$ 0	\$ 97,107	\$ 4,906,402	\$ 4,919,076	\$ 5,082,401	\$ 5,305,858