

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 September							
		Fiscal Year 2025/26							2024/25
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (356,893)	\$ 382,979	\$ (27,708)				\$ 3,697	\$ 2,075	\$ (24,517)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution							\$ (1,822)	\$ (1,822)	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (11,813)	\$ (11,813)	\$ (2,707)
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	\$ 84,087							\$ 84,087	\$ 78,258
Cash Equivalents	\$ 2,426,933						\$ 510,290	\$ 2,937,223	\$ 3,789,053
Total Cash and Cash Equivalents	\$ 2,170,127	\$ 382,979	\$ (27,708)				\$ 500,351	\$ 3,025,749	\$ 3,856,040
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From Other Courts									
Due From State	\$ 42,175	\$ 0	\$ 21,401					\$ 63,577	\$ 19,623
Trust Due To/From							\$ 7,332	\$ 7,332	\$ 3,340
Distribution Due To/From							\$ 624	\$ 624	\$ 4,411
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 5	\$ 0						\$ 5	\$ 0
Total Receivables	\$ 42,180	\$ 0	\$ 21,401				\$ 7,956	\$ 71,538	\$ 27,374
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	\$ 2,212,307	\$ 382,979	\$ (6,307)				\$ 508,307	\$ 3,097,287	\$ 4,089,228
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 24,880	\$ 0	\$ 0				\$ 0	\$ 24,880	\$ 296
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 7,961	\$ 7,961	\$ 7,751
Due to Other Courts		\$ 0						\$ 0	\$ 3,028
Due to State	\$ 64,911	\$ 14,710					\$ 0	\$ 79,621	\$ 219,323
TC145 Liability							\$ 46,734	\$ 46,734	\$ 35,392
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 41,249	\$ 41,249	\$ 31,677
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 1,712	\$ 1,712	\$ 2,054
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 89,790	\$ 14,710	\$ 0				\$ 97,655	\$ 202,156	\$ 299,520
Civil							\$ 206,293	\$ 206,293	\$ 205,029
Criminal							\$ 157,488	\$ 157,488	\$ 164,076
Unreconciled - Civil and Criminal							\$ 37	\$ 37	
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 22,235	\$ 22,235	\$ 11,531
Miscellaneous Trust									
Total Trust Deposits							\$ 386,053	\$ 386,053	\$ 380,637
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (26,455)							\$ (26,455)	\$ (426)
Deferred Compensation Payable	\$ 2,601							\$ 2,601	\$ 0
Deductions Payable	\$ 14,619							\$ 14,619	\$ (224)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (9,234)							\$ (9,234)	\$ (649)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 4,608						\$ 19,987	\$ 24,595	\$ 25,719
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	\$ 4,608	\$ 0					\$ 24,599	\$ 29,207	\$ 30,331
Total Liabilities	\$ 85,164	\$ 14,710	\$ 0				\$ 508,307	\$ 608,181	\$ 709,838
Total Fund Balance	\$ 2,127,143	\$ 368,269	\$ (6,307)					\$ 2,489,106	\$ 3,379,391
Total Liabilities and Fund Balance	\$ 2,212,307	\$ 382,979	\$ (6,307)				\$ 508,307	\$ 3,097,287	\$ 4,089,228

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 September										
	Fiscal Year 2025/26									2024/25	
	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	\$ 1,591,803	\$ 1,042						\$ 1,592,845	\$ 3,884,101	\$ 2,103,727	\$ 4,437,918
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 5,127	\$ 0	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 16,489							\$ 16,489	\$ 65,956	\$ 16,489	\$ 65,955
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 277,593							\$ 277,593	\$ 529,336	\$ 38,099	\$ 304,390
Other Miscellaneous	\$ 46,844	\$ 247,991						\$ 294,835	\$ 267,114	\$ 350,000	\$ 201,756
	\$ 1,932,729	\$ 249,033						\$ 2,181,761	\$ 4,751,634	\$ 2,508,315	\$ 5,010,019
Grants											
AB 1058 Commissioner/Facilitator			\$ 0					\$ 0	\$ 220,636	\$ (1)	\$ 237,784
Other Judicial Council Grants									\$ 20,200	\$ 3,309	\$ 20,770
Non-Judicial Council Grants											
			\$ 0					\$ 0	\$ 240,836	\$ 3,308	\$ 258,554
Other Financing Sources											
Interest Income	\$ 8,947	\$ 0						\$ 8,947	\$ 108,280	\$ 40,734	\$ 5,125
Investment Income											
Donations											
Local Fees		\$ 736						\$ 736	\$ 78,774	\$ 3,013	\$ 69,592
Non-Fee Revenues	\$ 33							\$ 33	\$ 4,068	\$ 2	\$ 3,818
Enhanced Collections		\$ 30,492						\$ 30,492	\$ 221,334	\$ 29,403	\$ 186,803
Escheatment									\$ 117		
Prior Year Revenue	\$ 2		\$ 0					\$ 2	\$ 2,000	\$ (180,352)	
County Program - Restricted											
Reimbursement Other	\$ 0							\$ 0	\$ 2,500		\$ 1,169
Sale of Fixed Assets											
Other Miscellaneous	\$ 178							\$ 178	\$ 184	\$ 7	\$ 50
	\$ 9,159	\$ 31,227	\$ 0					\$ 40,387	\$ 417,257	\$ (107,192)	\$ 266,557
Total Revenues	\$ 1,941,888	\$ 280,260	\$ 0					\$ 2,222,148	\$ 5,409,727	\$ 2,404,430	\$ 5,535,130
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 515,336	\$ 14,198						\$ 529,534	\$ 2,100,455	\$ 554,686	\$ 2,479,894
Temp Help											
Overtime	\$ 283							\$ 283		\$ 525	\$ 1,100
Staff Benefits	\$ 180,615	\$ 5,675						\$ 186,290	\$ 1,528,464	\$ 167,463	\$ 1,349,672
	\$ 696,235	\$ 19,873						\$ 716,107	\$ 3,628,918	\$ 722,674	\$ 3,830,667
Operating Expenses and Equipment											
General Expense	\$ 97,956		\$ 1,671					\$ 99,627	\$ 322,445	\$ 20,330	\$ 218,415
Printing	\$ 1,452							\$ 1,452	\$ 5,171	\$ 790	\$ 6,205
Telecommunications	\$ 5,977		\$ 0					\$ 5,977	\$ 31,209	\$ 6,468	\$ 30,005
Postage	\$ 5,121		\$ 0					\$ 5,121	\$ 15,208	\$ 4,484	\$ 17,576
Insurance	\$ 341							\$ 341	\$ 3,220		\$ 2,437
In-State Travel	\$ 207		\$ 700					\$ 907	\$ 5,233	\$ 698	\$ 3,026
Out-of-State Travel											
Training	\$ 833		\$ 270					\$ 1,103	\$ 591	\$ 492	\$ 4,145
Security Services	\$ 199		\$ 0					\$ 199	\$ 1,115	\$ 208	\$ 2,620
Facility Operations	\$ 85,956		\$ 0					\$ 85,956	\$ 127,956	\$ 4,390	\$ 16,696
Utilities											
Contracted Services	\$ 120,763	\$ 13,265	\$ 3,665					\$ 137,693	\$ 621,862	\$ 62,403	\$ 443,791
Consulting and Professional Services	\$ 1,100	\$ 4,291						\$ 5,391	\$ 166,862	\$ 1,200	\$ 138,345
Information Technology	\$ 2,655							\$ 2,655	\$ 278,816	\$ 7,659	\$ 184,826
Major Equipment									\$ 18,664		
Other Items of Expense	\$ 100							\$ 100	\$ 298	\$ 35	\$ 1,350
	\$ 322,661	\$ 17,556	\$ 6,307					\$ 346,524	\$ 1,598,650	\$ 109,158	\$ 1,069,436
Special Items of Expense											
Grand Jury											
Jury Costs									\$ 4,201	\$ 948	\$ 5,012
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (5,377)	\$ 5,377						\$ 0	\$ 98,251	\$ 0	\$ 13,961
Prior Year Expense Adjustment	\$ 6,044							\$ 6,044			
	\$ 667	\$ 5,377						\$ 6,044	\$ 102,452	\$ 948	\$ 18,973
Total Expenditures	\$ 1,019,562	\$ 42,806	\$ 6,307					\$ 1,068,675	\$ 5,330,020	\$ 832,780	\$ 4,919,076
Excess (Deficit) of Revenues Over Expenditures	\$ 922,326	\$ 237,454	\$ (6,307)					\$ 1,153,473	\$ 79,707	\$ 1,571,650	\$ 616,054
Operating Transfers In (Out)									\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,204,817	\$ 130,816	\$ 0					\$ 1,335,633	\$ 1,335,633	\$ 1,807,741	\$ 1,807,741
Ending Balance (Deficit)	\$ 2,127,143	\$ 368,269	\$ (6,307)					\$ 2,489,106	\$ 1,415,340	\$ 3,379,391	\$ 2,423,795

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 177,305	\$ 19,140				\$ 1,381	\$ 197,826	\$ 1,256,966	\$ 186,329	\$ 1,524,300
Traffic & Other Infractions	\$ 72,566	\$ 745					\$ 73,310	\$ 13,512	\$ 55,061	\$ 365,217
Other Criminal Cases	\$ 8,875	\$ 4,291					\$ 13,166	\$ 427,879	\$ 29,506	\$ 382,607
Civil	\$ 89,229	\$ 5,850			\$ 0		\$ 95,079	\$ 353,772	\$ 114,634	\$ 265,094
Family & Children Services	\$ 27,455	\$ 34,514				\$ 4,000	\$ 65,969	\$ 695,619	\$ 68,447	\$ 344,885
Probate, Guardianship & Mental Health Services		\$ 7,973					\$ 7,973	\$ 19,689	\$ 2,113	\$ 112,583
Juvenile Dependency Services										
Juvenile Delinquency Services										
Other Court Operations	\$ 27,810						\$ 27,810	\$ 222,332	\$ 26,638	\$ 140,586
Court Interpreters		\$ 10,606					\$ 10,606	\$ 69,896	\$ 12,629	\$ 56,121
Jury Services	\$ 18,361	\$ 1,969					\$ 20,331	\$ 35,651	\$ 26,059	\$ 222,442
Security		\$ 643				\$ 7	\$ 650	\$ 7,990	\$ 5,258	\$ 2,620
Trial Court Operations Program	\$ 421,601	\$ 85,732			\$ 0	\$ 5,388	\$ 512,720	\$ 3,103,306	\$ 526,674	\$ 3,416,454
Enhanced Collections	\$ 19,748	\$ 12,520			\$ 0		\$ 32,268	\$ 198,722	\$ 29,403	\$ 186,803
Other Non-Court Operations										
Non-Court Operations Program	\$ 19,748	\$ 12,520			\$ 0		\$ 32,268	\$ 198,722	\$ 29,403	\$ 186,803
Executive Office	\$ 81,368				\$ 0		\$ 81,368	\$ 256,408	\$ 73,154	\$ 258,592
Fiscal Services	\$ 70,065	\$ 55,486			\$ 0		\$ 125,551	\$ 434,037	\$ 70,458	\$ 315,465
Human Resources	\$ 47,500	\$ 82,364			\$ 0		\$ 129,863	\$ 238,262	\$ 40,253	\$ 78,077
Business & Facilities Services	\$ 12,230	\$ 105,973			\$ 0	\$ 398	\$ 118,602	\$ 325,906	\$ 25,617	\$ 299,774
Information Technology	\$ 63,596	\$ 4,449			\$ 0	\$ 258	\$ 68,303	\$ 773,380	\$ 67,221	\$ 363,911
Court Administration Program	\$ 274,759	\$ 248,272			\$ 0	\$ 656	\$ 523,687	\$ 2,027,992	\$ 276,704	\$ 1,315,819
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 716,107	\$ 346,524			\$ 0	\$ 6,044	\$ 1,068,675	\$ 5,330,020	\$ 832,780	\$ 4,919,076