

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 December								2024/25
	Fiscal Year 2025/26								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (348,370)	\$ 305,124	\$ (19,904)				\$ 5,767	\$ (57,384)	\$ (19,578)
Payroll	\$ 55,600							\$ 55,600	\$ (1,760)
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution							\$ 8,630	\$ 8,630	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (11,895)	\$ (11,895)	\$ (5,501)
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	\$ 74,220							\$ 74,220	\$ 78,258
Cash Equivalents	\$ 2,475,594						\$ 470,123	\$ 2,945,718	\$ 3,855,031
Total Cash and Cash Equivalents	\$ 2,273,044	\$ 305,124	\$ (19,904)				\$ 472,625	\$ 3,030,889	\$ 3,922,403
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	\$ 46,533	\$ 0	\$ 0					\$ 46,533	\$ 0
Trust Due To/From							\$ 4,941	\$ 4,941	\$ 17,502
Distribution Due To/From							\$ 1,109	\$ 1,109	\$ 50
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 14	\$ 0						\$ 14	\$ 0
Total Receivables	\$ 46,547	\$ 0	\$ 0				\$ 6,050	\$ 52,597	\$ 17,552
Prepaid Expenses - General	\$ 0							\$ 0	\$ 204,407
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 204,407
Other Assets									
Total Other Assets									
Total Assets	\$ 2,319,592	\$ 305,124	\$ (19,904)				\$ 478,675	\$ 3,083,486	\$ 4,144,362
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,424	\$ 0	\$ 0				\$ 0	\$ 1,424	\$ 1,020
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 6,064	\$ 6,064	\$ 17,552
Due to Other Courts								\$ 0	\$ 3,173
Due to State	\$ 37,839	\$ 297					\$ 0	\$ 38,136	\$ 221,017
TC145 Liability							\$ 29,586	\$ 29,586	\$ 32,652
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 36,373	\$ 36,373	\$ 32,475
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 1,494	\$ 1,494	\$ 1,852
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 39,263	\$ 297	\$ 0				\$ 73,516	\$ 113,076	\$ 309,742
Civil							\$ 212,777	\$ 212,777	\$ 205,046
Criminal							\$ 142,911	\$ 142,911	\$ 173,683
Unreconciled - Civil and Criminal							\$ 37	\$ 37	
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 24,814	\$ 24,814	\$ 14,420
Miscellaneous Trust									
Total Trust Deposits							\$ 380,540	\$ 380,540	\$ 393,148
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (36,642)							\$ (36,642)	\$ (959)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (24,966)							\$ (24,966)	\$ (1,005)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (61,608)							\$ (61,608)	\$ (1,964)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 4,671						\$ 20,007	\$ 24,678	\$ 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	\$ 4,671	\$ 0					\$ 24,619	\$ 29,289	\$ 30,331
Total Liabilities	\$ (17,674)	\$ 297	\$ 0				\$ 478,675	\$ 461,298	\$ 731,257
Total Fund Balance	\$ 2,337,266	\$ 304,827	\$ (19,904)					\$ 2,622,188	\$ 3,413,105
Total Liabilities and Fund Balance	\$ 2,319,592	\$ 305,124	\$ (19,904)				\$ 478,675	\$ 3,083,486	\$ 4,144,362

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 December											
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	\$ 2,463,208	\$ 4,168					\$ 2,467,376	\$ 3,884,101	\$ 2,791,277	\$ 4,437,918	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 5,127	\$ 0		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 32,977						\$ 32,977	\$ 65,956	\$ 32,977	\$ 65,955	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 347,509						\$ 347,509	\$ 529,336	\$ 87,844	\$ 304,390	
Other Miscellaneous	\$ 98,600	\$ 247,991					\$ 346,591	\$ 267,114	\$ 401,756	\$ 201,756	
	\$ 2,942,295	\$ 252,159					\$ 3,194,453	\$ 4,751,634	\$ 3,313,854	\$ 5,010,019	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 220,636	\$ (1)	\$ 237,784	
Other Judicial Council Grants								\$ 20,200	\$ 14,240	\$ 20,770	
Non-Judicial Council Grants											
			\$ 0				\$ 0	\$ 240,836	\$ 14,239	\$ 258,554	
Other Financing Sources											
Interest Income	\$ 21,618	\$ 4,308					\$ 25,926	\$ 108,280	\$ 82,455	\$ 5,125	
Investment Income											
Donations											
Local Fees		\$ 4,635					\$ 4,635	\$ 78,774	\$ 6,123	\$ 69,592	
Non-Fee Revenues	\$ 43						\$ 43	\$ 4,068	\$ (18)	\$ 3,818	
Enhanced Collections		\$ 60,812					\$ 60,812	\$ 221,334	\$ 71,663	\$ 186,803	
Escheatment								\$ 117			
Prior Year Revenue	\$ (1)		\$ 0				\$ (1)	\$ 2,000	\$ (180,349)		
County Program - Restricted											
Reimbursement Other	\$ 0						\$ 0	\$ 2,500	\$ 345	\$ 1,169	
Sale of Fixed Assets											
Other Miscellaneous	\$ 353						\$ 353	\$ 184	\$ 25	\$ 50	
	\$ 22,014	\$ 69,755	\$ 0				\$ 91,769	\$ 417,257	\$ (19,758)	\$ 266,557	
Total Revenues	\$ 2,964,308	\$ 321,914	\$ 0				\$ 3,286,222	\$ 5,409,727	\$ 3,308,336	\$ 5,535,130	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 999,927	\$ 38,419					\$ 1,038,346	\$ 2,100,455	\$ 1,087,073	\$ 2,479,894	
Temp Help											
Overtime	\$ 590	\$ 20					\$ 611		\$ 721	\$ 1,100	
Staff Benefits	\$ 321,156	\$ 19,675					\$ 340,831	\$ 1,528,464	\$ 294,569	\$ 1,349,672	
	\$ 1,321,674	\$ 58,114					\$ 1,379,788	\$ 3,628,918	\$ 1,382,363	\$ 3,830,667	
Operating Expenses and Equipment											
General Expense	\$ 124,055		\$ 1,671				\$ 125,726	\$ 322,445	\$ 47,073	\$ 218,415	
Printing	\$ 2,485		\$ 830				\$ 3,315	\$ 5,171	\$ 1,530	\$ 6,205	
Telecommunications	\$ 15,977		\$ 0				\$ 15,977	\$ 31,209	\$ 14,343	\$ 30,005	
Postage	\$ 9,619		\$ 0				\$ 9,619	\$ 15,208	\$ 9,737	\$ 17,576	
Insurance	\$ 2,753						\$ 2,753	\$ 3,220	\$ 2,890	\$ 2,437	
In-State Travel	\$ 2,349		\$ 2,322				\$ 4,671	\$ 5,233	\$ 1,428	\$ 3,026	
Out-of-State Travel											
Training	\$ 1,686		\$ 270				\$ 1,956	\$ 591	\$ 492	\$ 4,145	
Security Services	\$ 364		\$ 0				\$ 364	\$ 1,115	\$ 579	\$ 2,620	
Facility Operations	\$ 97,885		\$ 0				\$ 97,885	\$ 127,956	\$ 7,215	\$ 16,696	
Utilities											
Contracted Services	\$ 249,528	\$ 24,391	\$ 14,812				\$ 288,731	\$ 621,862	\$ 162,588	\$ 443,791	
Consulting and Professional Services	\$ 3,750	\$ 49,709					\$ 53,459	\$ 166,862	\$ 46,452	\$ 138,345	
Information Technology	\$ 9,288						\$ 9,288	\$ 278,816	\$ 14,142	\$ 184,826	
Major Equipment								\$ 18,664	\$ 9,900		
Other Items of Expense	\$ 100						\$ 100	\$ 298	\$ 73	\$ 1,350	
	\$ 519,838	\$ 74,100	\$ 19,904				\$ 613,843	\$ 1,598,650	\$ 318,443	\$ 1,069,436	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 4,201	\$ 2,166	\$ 5,012	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (15,688)	\$ 15,688					\$ 0	\$ 98,251	\$ 0	\$ 13,961	
Prior Year Expense Adjustment	\$ 6,036						\$ 6,036				
	\$ (9,652)	\$ 15,688					\$ 6,036	\$ 102,452	\$ 2,166	\$ 18,973	
Total Expenditures	\$ 1,831,860	\$ 147,903	\$ 19,904				\$ 1,999,667	\$ 5,330,020	\$ 1,702,972	\$ 4,919,076	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,132,448	\$ 174,011	\$ (19,904)				\$ 1,286,555	\$ 79,707	\$ 1,605,364	\$ 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)	\$ 2,337,266	\$ 304,827	\$ (19,904)				\$ 2,622,188	\$ 1,415,340	\$ 3,413,105	\$ 2,423,795	

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

For the month ended December

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	\$ 386,082	\$ 55,991				\$ 1,381	\$ 443,453	\$ 1,256,966	\$ 357,497	\$ 1,524,300
Traffic & Other Infractions	\$ 72,376	\$ 4,635					\$ 77,011	\$ 13,512	\$ 111,665	\$ 365,217
Other Criminal Cases	\$ 74,315	\$ 49,709			\$ 0		\$ 124,024	\$ 427,879	\$ 104,464	\$ 382,607
Civil	\$ 187,995	\$ 14,850			\$ 0		\$ 202,845	\$ 353,772	\$ 224,434	\$ 265,094
Family & Children Services	\$ 59,583	\$ 78,465				\$ 4,000	\$ 142,049	\$ 695,619	\$ 159,759	\$ 344,885
Probate, Guardianship & Mental Health Services		\$ 10,827					\$ 10,827	\$ 19,689	\$ 7,067	\$ 112,583
Juvenile Dependency Services										
Juvenile Delinquency Services										
Other Court Operations	\$ 70,037						\$ 70,037	\$ 222,332	\$ 53,694	\$ 140,586
Court Interpreters		\$ 26,541					\$ 26,541	\$ 69,896	\$ 23,538	\$ 56,121
Jury Services	\$ 25,553	\$ 4,251					\$ 29,804	\$ 35,651	\$ 51,927	\$ 222,442
Security		\$ 1,248				\$ 7	\$ 1,254	\$ 7,990	\$ 6,260	\$ 2,620
Trial Court Operations Program	\$ 875,941	\$ 246,517			\$ 0	\$ 5,388	\$ 1,127,846	\$ 3,103,306	\$ 1,100,303	\$ 3,416,454
Enhanced Collections	\$ 38,092	\$ 18,256			\$ 0		\$ 56,348	\$ 198,722	\$ 57,172	\$ 186,803
Other Non-Court Operations										
Non-Court Operations Program	\$ 38,092	\$ 18,256			\$ 0		\$ 56,348	\$ 198,722	\$ 57,172	\$ 186,803
Executive Office	\$ 139,550				\$ 0		\$ 139,550	\$ 256,408	\$ 143,339	\$ 258,592
Fiscal Services	\$ 103,446	\$ 106,165			\$ 0		\$ 209,611	\$ 434,037	\$ 151,795	\$ 315,465
Human Resources	\$ 77,326	\$ 83,282			\$ 0	\$ (8)	\$ 160,600	\$ 238,262	\$ 41,311	\$ 78,077
Business & Facilities Services	\$ 31,130	\$ 140,701			\$ 0	\$ 398	\$ 172,229	\$ 325,906	\$ 62,062	\$ 299,774
Information Technology	\$ 114,304	\$ 18,921			\$ 0	\$ 258	\$ 133,484	\$ 773,380	\$ 146,989	\$ 363,911
Court Administration Program	\$ 465,755	\$ 349,069			\$ 0	\$ 649	\$ 815,473	\$ 2,027,992	\$ 545,497	\$ 1,315,819
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,379,788	\$ 613,843			\$ 0	\$ 6,036	\$ 1,999,667	\$ 5,330,020	\$ 1,702,972	\$ 4,919,076