

**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

02/01/2023

\_\_\_\_\_  
Date

Amador

\_\_\_\_\_  
Court

2022-23 Q2

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Amador

\_\_\_\_\_  
Court

2022-23 Q2

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Amador

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Court

2022-23 Q2

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Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	29.6	29.75	29.75		

<sup>1</sup> 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									
Fiscal Year 2022/23								2021/22	
	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						
<b>ASSETS</b>									
Operations	\$ (648,387)	\$ 672,675	\$ (30,696)				\$ 8,280	\$ 1,872	\$ 81,077
Payroll	\$ (1,597)							\$ (1,597)	\$ (6,258)
Jury									
Revolving	\$ 29,413							\$ 29,413	\$ 15,000
Other									
Distribution							\$ 7,829	\$ 7,829	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (3,748)	\$ (3,748)	\$ (2,898)
Credit Card									
Cash on Hand	\$ 953							\$ 953	\$ 953
Cash with County							\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 2,950,098						\$ 501,768	\$ 3,451,866	\$ 3,152,979
<b>Total Cash and Cash Equivalents</b>	<b>\$ 2,330,479</b>	<b>\$ 672,675</b>	<b>\$ (30,696)</b>				<b>\$ 514,129</b>	<b>\$ 3,486,587</b>	<b>\$ 3,240,853</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									\$ 0
Due From Employee									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments									
Due From Other Courts									\$ 0
Due From State	\$ 41,689	\$ 0	\$ 23,898					\$ 65,587	\$ 237,049
Trust Due To/From							\$ 171,595	\$ 171,595	\$ 786
Distribution Due To/From							\$ 0	\$ 0	\$ 419
Civil Filing Fee Due To/From									
General Due To/From	\$ 879	\$ 0						\$ 879	\$ 15
<b>Total Receivables</b>	<b>\$ 42,568</b>	<b>\$ 0</b>	<b>\$ 23,898</b>				<b>\$ 171,595</b>	<b>\$ 238,061</b>	<b>\$ 238,269</b>
Prepaid Expenses - General	\$ 340							\$ 340	\$ 340
Salary and Travel Advances									\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 340</b>							<b>\$ 340</b>	<b>\$ 340</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 2,373,387</b>	<b>\$ 672,675</b>	<b>\$ (6,798)</b>				<b>\$ 685,724</b>	<b>\$ 3,724,988</b>	<b>\$ 3,479,462</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 172,474	\$ 172,474	\$ 1,220
Due to Other Courts		\$ 490						\$ 490	\$ 34,240
Due to State	\$ 20,611						\$ 0	\$ 20,611	\$ 1,008,277
TC145 Liability							\$ 20,278	\$ 20,278	\$ 38,016
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 27,869	\$ 27,869	\$ 19,540
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 1,136	\$ 1,136	\$ 6
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 20,611</b>	<b>\$ 490</b>	<b>\$ 0</b>				<b>\$ 221,756</b>	<b>\$ 242,858</b>	<b>\$ 1,101,299</b>
Civil							\$ 309,897	\$ 309,897	\$ 43,814
Criminal							\$ 125,003	\$ 125,003	\$ 172,854
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 4,506	\$ 4,506	\$ 2,664
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 439,406</b>	<b>\$ 439,406</b>	<b>\$ 219,332</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (1,051)							\$ (1,051)	\$ 5,085
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (3)							\$ (3)	\$ (10)
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ (1,053)</b>							<b>\$ (1,053)</b>	<b>\$ 5,075</b>
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 4,217						\$ 19,987	\$ 24,204	\$ 23,990
Jury Fees - Non-Interest							\$ 3,347	\$ 3,347	\$ 3,347
Fees - Partial Payment & Overpayment							\$ 1,228	\$ 1,228	\$ 793
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 4,217</b>	<b>\$ 0</b>					<b>\$ 24,563</b>	<b>\$ 28,779</b>	<b>\$ 28,130</b>
<b>Total Liabilities</b>	<b>\$ 23,774</b>	<b>\$ 490</b>	<b>\$ 0</b>				<b>\$ 685,724</b>	<b>\$ 709,989</b>	<b>\$ 1,353,836</b>
<b>Total Fund Balance</b>	<b>\$ 2,349,613</b>	<b>\$ 672,184</b>	<b>\$ (6,798)</b>					<b>\$ 3,014,999</b>	<b>\$ 2,125,626</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,373,387</b>	<b>\$ 672,675</b>	<b>\$ (6,798)</b>				<b>\$ 685,724</b>	<b>\$ 3,724,988</b>	<b>\$ 3,479,462</b>



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 2022/23										2021/22	
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 2,458,699	\$ 4,043					\$ 2,462,742	\$ 3,819,504	\$ 2,277,468	\$ 3,691,737	
Improvement and Modernization Fund									\$ 0	\$ 4,772	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 27,355						\$ 27,355	\$ 54,711	\$ 34,550	\$ 29,202	
Civil Coordination Reimbursement (0150091)	\$ 347,502						\$ 347,502	\$ 419,132	\$ 280,899	\$ 1,327,859	
MOU Reimbursements (0150010 and General)	\$ 51,756	\$ 600,000					\$ 651,756	\$ 251,756	\$ 451,756	\$ 451,756	
Other Miscellaneous											
	<b>\$ 2,885,312</b>	<b>\$ 604,043</b>					<b>\$ 3,489,355</b>	<b>\$ 4,545,103</b>	<b>\$ 3,044,673</b>	<b>\$ 5,505,326</b>	
Grants											
AB 1058 Commissioner/Facilitator								\$ 220,636	\$ 47,659	\$ 220,424	
Other Judicial Council Grants								\$ 22,897		\$ 20,470	
Non-Judicial Council Grants											
								<b>\$ 243,533</b>	<b>\$ 47,659</b>	<b>\$ 240,894</b>	
Other Financing Sources											
Interest Income	\$ 37,486	\$ 814					\$ 38,299	\$ 7,680	\$ 434	\$ 5,228	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues	\$ 7,184						\$ 7,184	\$ 41,757	\$ 12,175	\$ 38,289	
Enhanced Collections		\$ 66,648					\$ 66,648	\$ 156,560	\$ 108,366	\$ 207,785	
Escheatment											
Prior Year Revenue	\$ 25,411	\$ 2					\$ 25,413	\$ 23,638	\$ 44,803		
County Program - Restricted	\$ 417						\$ 417	\$ 796	\$ 447		
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0		\$ 3		
	<b>\$ 70,498</b>	<b>\$ 67,464</b>					<b>\$ 137,962</b>	<b>\$ 230,431</b>	<b>\$ 166,226</b>	<b>\$ 251,302</b>	
<b>Total Revenues</b>	<b>\$ 2,955,810</b>	<b>\$ 671,507</b>					<b>\$ 3,627,317</b>	<b>\$ 5,019,067</b>	<b>\$ 3,258,558</b>	<b>\$ 5,997,522</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,032,749	\$ 23,977					\$ 1,056,726	\$ 2,269,800	\$ 985,680	\$ 2,127,059	
Temp Help											
Overtime	\$ 2,057						\$ 2,057	\$ 12,000	\$ 1,372		
Staff Benefits	\$ 298,144	\$ 14,067					\$ 312,212	\$ 1,193,145	\$ 301,349	\$ 1,309,619	
	<b>\$ 1,332,950</b>	<b>\$ 38,044</b>					<b>\$ 1,370,994</b>	<b>\$ 3,474,945</b>	<b>\$ 1,288,400</b>	<b>\$ 3,436,678</b>	
Operating Expenses and Equipment											
General Expense	\$ 113,115		\$ 2,977				\$ 116,092	\$ 316,065	\$ 62,640	\$ 463,924	
Printing	\$ 3,442		\$ 54				\$ 3,496	\$ 5,150	\$ 2,194	\$ 6,304	
Telecommunications	\$ 10,808		\$ 2,049				\$ 12,858	\$ 27,134	\$ 12,168	\$ 24,435	
Postage	\$ 6,136		\$ 306				\$ 6,443	\$ 15,800	\$ 5,799	\$ 15,429	
Insurance	\$ 1,984						\$ 1,984	\$ 435	\$ 2,009	\$ 1,798	
In-State Travel	\$ 35						\$ 35	\$ 1,500	\$ 1,347	\$ 1,500	
Out-of-State Travel											
Training	\$ 596						\$ 596				
Security Services	\$ 358						\$ 358	\$ 600	\$ 300	\$ 25,745	
Facility Operations	\$ 6,829		\$ 374				\$ 7,203	\$ 15,771	\$ 8,230	\$ 423,770	
Utilities											
Contracted Services	\$ 106,064	\$ 19,740	\$ 1,038				\$ 126,842	\$ 302,200	\$ 114,755	\$ 376,435	
Consulting and Professional Services	\$ 35,343						\$ 35,343	\$ 186,885	\$ 2,820	\$ 332,845	
Information Technology	\$ 119,590						\$ 119,590	\$ 216,643	\$ 38,370	\$ 1,196,840	
Major Equipment								\$ 120,009	\$ 15,883		
Other Items of Expense	\$ 593						\$ 593	\$ 2,000	\$ 1,359	\$ 513	
	<b>\$ 404,894</b>	<b>\$ 19,740</b>	<b>\$ 6,798</b>				<b>\$ 431,432</b>	<b>\$ 1,210,192</b>	<b>\$ 267,876</b>	<b>\$ 2,869,538</b>	
Special Items of Expense											
Grand Jury									\$ 53		
Jury Costs	\$ 1,484						\$ 1,484	\$ 9,474	\$ 3,220	\$ 9,474	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 1,986		
Capital Costs									\$ 6,250		
Internal Cost Recovery	\$ (8,864)	\$ 8,864					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 0						\$ 0		\$ 21,833		
	<b>\$ (7,380)</b>	<b>\$ 8,864</b>					<b>\$ 1,484</b>	<b>\$ 9,474</b>	<b>\$ 33,341</b>	<b>\$ 9,474</b>	
<b>Total Expenditures</b>	<b>\$ 1,730,463</b>	<b>\$ 66,648</b>	<b>\$ 6,798</b>				<b>\$ 1,803,910</b>	<b>\$ 4,694,612</b>	<b>\$ 1,589,617</b>	<b>\$ 6,315,890</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,225,347	\$ 604,859	\$ (6,798)				\$ 1,823,407	\$ 324,455	\$ 1,668,941	\$ (318,168)	
Operating Transfers In (Out)									\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,124,267	\$ 67,325	\$ 0				\$ 1,191,592	\$ 1,191,592	\$ 456,684	\$ 456,684	
Ending Balance (Deficit)	<b>\$ 2,349,613</b>	<b>\$ 672,184</b>	<b>\$ (6,798)</b>				<b>\$ 3,014,999</b>	<b>\$ 1,516,047</b>	<b>\$ 2,125,628</b>	<b>\$ 138,516</b>	



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

	For the month ended December									
	Fiscal Year 2022/23							2021/22		
	Personal 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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 387.828	\$ 36.059					\$ 423.887	\$ 1,321.203	\$ 366.335	\$ 1,219.224
Traffic & Other Infractions	\$ 76.761	\$ 6.837					\$ 83.598	\$ 184.246	\$ 351	\$ 181.355
Other Criminal Cases	\$ 90.721	\$ 34.323					\$ 125.044	\$ 422.057	\$ 305.163	\$ 584.833
Civil	\$ 142.233	\$ 11.990					\$ 154.223	\$ 299.404	\$ 263.226	\$ 244.680
Family & Children Services	\$ 104.590	\$ 38.437					\$ 143.026	\$ 196.344	\$ 115.607	\$ 220.216
Probate, Guardianship & Mental Health Services								\$ 131.680	\$ 525	\$ 225.832
Juvenile Dependency Services								\$ 128.391		
Juvenile Delinquency Services										
Other Court Operations	\$ 55.765						\$ 55.765	\$ 99.851		\$ 134.553
Court Interpreters		\$ 35.626					\$ 35.626	\$ 54.712	\$ 20.242	\$ 29.202
Jury Services	\$ 36.759	\$ 4.792	\$ 1.484				\$ 43.035	\$ 32.272	\$ 7.109	\$ 97.034
Security		\$ 955					\$ 955	\$ 7.485	\$ 611	\$ 40.749
Trial Court Operations Program	\$ 894.656	\$ 169.020	\$ 1.484				\$ 1,065.160	\$ 2,877.646	\$ 1,079.170	\$ 2,977.678
Enhanced Collections	\$ 38.044	\$ 19.740			\$ 8.864		\$ 66.648	\$ 224.847	\$ 130.198	\$ 430.943
Other Non-Court Operations									\$ 53	
Non-Court Operations Program	\$ 38.044	\$ 19.740			\$ 8.864		\$ 66.648	\$ 224.847	\$ 130.251	\$ 430.943
Executive Office	\$ 134.608				\$ (591)		\$ 134.017	\$ 229.313	\$ (711)	\$ 193.962
Fiscal Services	\$ 104.551	\$ 10.065			\$ (589)		\$ 114.027	\$ 271.395	\$ 120.621	\$ 193.243
Human Resources	\$ 39.583	\$ 360			\$ (262)		\$ 39.681	\$ 86.464	\$ 31.690	\$ 86.040
Business & Facilities Services	\$ 80.690	\$ 41.907			\$ (2,427)		\$ 120.169	\$ 391.165	\$ 109.341	\$ 795.919
Information Technology	\$ 78.861	\$ 190.341			\$ (4,994)	\$ 0	\$ 264.208	\$ 613.782	\$ 119.254	\$ 1,637.905
Court Administration Program	\$ 438.294	\$ 242.672			\$ (8,864)	\$ 0	\$ 672.102	\$ 1,592.119	\$ 380.196	\$ 2,907.069
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0			
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,370.994</b>	<b>\$ 431.432</b>	<b>\$ 1.484</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,803.910</b>	<b>\$ 4,694.612</b>	<b>\$ 1,589.617</b>	<b>\$ 6,315.690</b>