

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.

Dawn Harmon, CEO

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

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	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 2022/23									2021/22
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue							
		General	Non-Grant						
ASSETS									
Operations	\$ (562,467)	\$ 604,739	\$ 0				\$ 20,481	\$ 62,753	\$ 71,426
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (12,220)	\$ (12,220)	\$ (2,269)
Credit Card									
Cash on Hand	\$ 953							\$ 953	\$ 953
Cash with County							\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 1,781,847						\$ 404,711	\$ 2,186,558	\$ 2,183,272
Total Cash and Cash Equivalents	\$ 1,235,333	\$ 604,739	\$ 0				\$ 412,972	\$ 2,253,044	\$ 2,268,382
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 62	\$ 681						\$ 743	\$ 3,377
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 111,530							\$ 111,530	\$ 68,443
Due From Other Governments	\$ 2,519	\$ 12,903						\$ 15,422	
Due From Other Courts									\$ 0
Due From State	\$ 134,933	\$ 2,036	\$ 98,048					\$ 235,017	\$ 216,398
Trust Due To/From							\$ 14,369	\$ 14,369	\$ 65,712
Distribution Due To/From							\$ 3,338	\$ 3,338	\$ 1,479
Civil Filing Fee Due To/From									
General Due To/From	\$ 754	\$ 0						\$ 754	\$ 29,909
Total Receivables	\$ 249,797	\$ 15,621	\$ 98,048				\$ 17,707	\$ 381,173	\$ 385,318
Prepaid Expenses - General	\$ 205,815							\$ 205,815	\$ 340
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 205,815							\$ 205,815	\$ 340
Other Assets									
Total Other Assets									
Total Assets	\$ 1,690,946	\$ 620,360	\$ 98,048				\$ 430,679	\$ 2,840,032	\$ 2,654,040
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 6,935		\$ 49					\$ 6,983	\$ 42,772
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 9,530	\$ 97,999				\$ 22,461	\$ 129,991	\$ 165,542
Due to Other Courts		\$ 3,373						\$ 3,373	\$ 66,910
Due to State	\$ 70,951						\$ 200	\$ 71,151	\$ 61,166
TC145 Liability							\$ 28,136	\$ 28,136	\$ 41,679
Due to Other Governments	\$ 0							\$ 0	\$ 1,180
AB145 Due to Other Government Agency							\$ 20,266	\$ 20,266	\$ 35,536
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 62	\$ 62	\$ 23
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 77,885	\$ 12,903	\$ 98,048				\$ 71,125	\$ 259,961	\$ 414,808
Civil							\$ 33,731	\$ 33,731	\$ 94,522
Criminal							\$ 296,620	\$ 296,620	\$ 133,331
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 4,641	\$ 4,641	\$ 3,180
Miscellaneous Trust									
Total Trust Deposits							\$ 334,991	\$ 334,991	\$ 231,033
Accrued Payroll	\$ 119,219							\$ 119,219	\$ 96,613
Benefits Payable	\$ 27							\$ 27	\$ 3,641
Deferred Compensation Payable	\$ 1							\$ 1	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 3
Payroll Clearing	\$ (11,329)							\$ (11,329)	
Total Payroll Liabilities	\$ 107,919							\$ 107,919	\$ 100,258
Revenue Collected in Advance	\$ 196,151	\$ 521,345						\$ 717,496	\$ 687,623
Liabilities For Deposits	\$ 4,297						\$ 19,987	\$ 24,284	\$ 24,152
Jury Fees - Non-Interest							\$ 3,347	\$ 3,347	\$ 3,347
Fees - Partial Payment & Overpayment							\$ 1,228	\$ 1,228	\$ 1,228
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 200,448	\$ 521,345					\$ 24,563	\$ 746,356	\$ 716,350
Total Liabilities	\$ 386,252	\$ 534,248	\$ 98,048				\$ 430,679	\$ 1,449,227	\$ 1,462,448
Total Fund Balance	\$ 1,304,694	\$ 86,111	\$ 0					\$ 1,390,805	\$ 1,191,592
Total Liabilities and Fund Balance	\$ 1,690,946	\$ 620,360	\$ 98,048				\$ 430,679	\$ 2,840,032	\$ 2,654,040

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 2022/23										2021/22	
	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	\$ 3,375,476	\$ 12,131					\$ 3,387,607	\$ 3,819,504	\$ 3,710,121	\$ 3,691,737	
Improvement and Modernization Fund	\$ 4,772						\$ 4,772		\$ 4,772	\$ 4,772	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 68,168						\$ 68,168	\$ 54,711	\$ 58,356	\$ 29,202	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 409,105						\$ 409,105	\$ 419,132	\$ 1,268,973	\$ 1,327,859	
Other Miscellaneous	\$ 51,756	\$ 90,001					\$ 141,757	\$ 251,756	\$ 51,756	\$ 451,756	
	\$ 3,909,276	\$ 102,132					\$ 4,011,408	\$ 4,545,103	\$ 5,093,978	\$ 5,505,326	
Grants											
AB 1058 Commissioner/Facilitator			\$ 139,668				\$ 139,668	\$ 220,636	\$ 156,047	\$ 220,424	
Other Judicial Council Grants			\$ 31,688				\$ 31,688	\$ 22,897	\$ 20,470	\$ 20,470	
Non-Judicial Council Grants											
			\$ 171,356				\$ 171,356	\$ 243,533	\$ 176,517	\$ 240,894	
Other Financing Sources											
Interest Income	\$ 74,184	\$ 14,360					\$ 88,544	\$ 7,680	\$ 7,682	\$ 5,228	
Investment Income											
Donations											
Local Fees	\$ 83,664						\$ 83,664				
Non-Fee Revenues	\$ 17,707	\$ 3,600					\$ 21,307	\$ 41,757	\$ 42,391	\$ 38,289	
Enhanced Collections		\$ 166,779					\$ 166,779	\$ 156,560	\$ 282,213	\$ 207,785	
Escheatment											
Prior Year Revenue	\$ 19,768	\$ 2					\$ 19,770	\$ 23,638	\$ 45,054		
County Program - Restricted											
Reimbursement Other	\$ 569						\$ 569	\$ 796	\$ 1,752		
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0		\$ 16		
	\$ 195,891	\$ 184,741					\$ 380,633	\$ 230,431	\$ 379,108	\$ 251,302	
Total Revenues	\$ 4,105,168	\$ 286,873	\$ 171,356				\$ 4,563,396	\$ 5,019,067	\$ 5,649,603	\$ 5,997,522	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,116,042	\$ 57,693	\$ 77,677				\$ 2,251,412	\$ 2,269,800	\$ 2,180,469	\$ 2,127,059	
Temp Help											
Overtime	\$ 2,900		\$ 0				\$ 2,900	\$ 12,000	\$ 5,047		
Staff Benefits	\$ 967,469	\$ 33,657	\$ 35,112				\$ 1,036,238	\$ 1,193,145	\$ 1,052,258	\$ 1,309,619	
	\$ 3,086,411	\$ 91,350	\$ 112,789				\$ 3,290,550	\$ 3,474,945	\$ 3,237,773	\$ 3,436,678	
Operating Expenses and Equipment											
General Expense	\$ 232,710		\$ 20,440				\$ 253,149	\$ 316,065	\$ 166,256	\$ 463,924	
Printing	\$ 5,869		\$ 54				\$ 5,923	\$ 5,150	\$ 5,149	\$ 6,304	
Telecommunications	\$ 24,176		\$ 4,880				\$ 29,056	\$ 27,134	\$ 26,387	\$ 24,435	
Postage	\$ 15,911		\$ 981				\$ 16,893	\$ 15,800	\$ 15,798	\$ 15,429	
Insurance	\$ 2,138						\$ 2,138	\$ 435	\$ 2,009	\$ 1,798	
In-State Travel	\$ 2,432						\$ 2,432	\$ 1,500	\$ 3,186	\$ 1,500	
Out-of-State Travel											
Training	\$ 1,842						\$ 1,842				
Security Services	\$ 1,883						\$ 1,883	\$ 600	\$ 550	\$ 25,745	
Facility Operations	\$ 17,936		\$ 1,781				\$ 19,717	\$ 15,771	\$ 19,681	\$ 423,770	
Utilities											
Contracted Services	\$ 285,660	\$ 53,331	\$ 550				\$ 339,541	\$ 302,200	\$ 392,393	\$ 376,435	
Consulting and Professional Services	\$ 4,800	\$ 101,308					\$ 106,108	\$ 186,885	\$ 6,885	\$ 332,845	
Information Technology	\$ 258,688		\$ 40				\$ 258,729	\$ 216,643	\$ 767,802	\$ 1,196,840	
Major Equipment	\$ 9,420		\$ 9,428				\$ 18,848	\$ 120,009	\$ 16,273		
Other Items of Expense	\$ 1,630						\$ 1,630	\$ 2,000	\$ 1,998	\$ 513	
	\$ 865,096	\$ 154,639	\$ 38,153				\$ 1,057,888	\$ 1,210,192	\$ 1,424,368	\$ 2,869,538	
Special Items of Expense											
Grand Jury									\$ 53		
Jury Costs	\$ 4,173						\$ 4,173	\$ 9,474	\$ 6,728	\$ 9,474	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 1,986		
Capital Costs	\$ 11,703						\$ 11,703		\$ 186,998		
Internal Cost Recovery	\$ (43,149)	\$ 22,099	\$ 21,050				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (130)						\$ (130)		\$ 56,790		
	\$ (27,404)	\$ 22,099	\$ 21,050				\$ 15,745	\$ 9,474	\$ 252,554	\$ 9,474	
Total Expenditures	\$ 3,924,104	\$ 268,087	\$ 171,992				\$ 4,364,183	\$ 4,694,612	\$ 4,914,695	\$ 6,315,690	
Excess (Deficit) of Revenues Over Expenditures	\$ 181,064	\$ 18,786	\$ (637)				\$ 199,213	\$ 324,455	\$ 734,908	\$ (318,168)	
Operating Transfers In (Out)	\$ (637)		\$ 637				\$ 0		\$ 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)	\$ 1,304,694	\$ 86,111	\$ 0				\$ 1,390,805	\$ 1,516,047	\$ 1,191,592	\$ 138,516	

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

For the month ended June

Fiscal Year 2022/23 2021/22

	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	\$ 786,961	\$ 77,147					\$ 864,107	\$ 1,321,203	\$ 797,639	\$ 1,219,224
Traffic & Other Infractions	\$ 139,088	\$ 16,974					\$ 156,062	\$ 184,246	\$ 42,812	\$ 181,355
Other Criminal Cases	\$ 182,787	\$ 103,208					\$ 285,995	\$ 422,057	\$ 549,504	\$ 584,833
Civil	\$ 334,614	\$ 39,945					\$ 374,559	\$ 299,404	\$ 503,732	\$ 244,680
Family & Children Services	\$ 272,023	\$ 125,752			\$ 0		\$ 397,775	\$ 196,344	\$ 323,839	\$ 220,216
Probate, Guardianship & Mental Health Services		\$ 15,399					\$ 15,399	\$ 131,680	\$ 709	\$ 225,832
Juvenile Dependency Services								\$ 128,391	\$ 22,080	
Juvenile Delinquency Services										
Other Court Operations	\$ 124,233						\$ 124,233	\$ 99,851	\$ 31,656	\$ 134,553
Court Interpreters		\$ 68,221					\$ 68,221	\$ 54,712	\$ 58,356	\$ 29,202
Jury Services	\$ 81,007	\$ 19,835	\$ 4,173				\$ 105,015	\$ 32,272	\$ 49,010	\$ 97,034
Security		\$ 9,284					\$ 9,284	\$ 7,485	\$ 2,086	\$ 40,749
Trial Court Operations Program	\$ 1,920,713	\$ 475,766	\$ 4,173		\$ 0		\$ 2,400,652	\$ 2,877,646	\$ 2,381,424	\$ 2,977,678
Enhanced Collections	\$ 91,350	\$ 53,331			\$ 22,099		\$ 166,779	\$ 224,847	\$ 353,285	\$ 430,943
Other Non-Court Operations									\$ 53	
Non-Court Operations Program	\$ 91,350	\$ 53,331			\$ 22,099		\$ 166,779	\$ 224,847	\$ 353,338	\$ 430,943
Executive Office	\$ 287,845				\$ (1,474)		\$ 286,370	\$ 229,313	\$ 77,803	\$ 193,962
Fiscal Services	\$ 656,754	\$ 21,187			\$ (1,469)		\$ 676,472	\$ 271,395	\$ 539,846	\$ 193,243
Human Resources	\$ 44,642	\$ 2,534			\$ (654)	\$ (130)	\$ 46,391	\$ 86,464	\$ 45,224	\$ 86,040
Business & Facilities Services	\$ 89,711	\$ 89,763		\$ 11,703	\$ (6,050)	\$ 0	\$ 185,126	\$ 391,165	\$ 334,567	\$ 795,919
Information Technology	\$ 199,536	\$ 415,308			\$ (12,451)	\$ 0	\$ 602,393	\$ 613,782	\$ 1,182,494	\$ 1,637,905
Court Administration Program	\$ 1,278,487	\$ 528,791		\$ 11,703	\$ (22,099)	\$ (130)	\$ 1,796,752	\$ 1,592,119	\$ 2,179,934	\$ 2,907,069
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0			
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,290,550	\$ 1,057,888	\$ 4,173	\$ 11,703	\$ 0	\$ (130)	\$ 4,364,183	\$ 4,694,612	\$ 4,914,695	\$ 6,315,690