


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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.



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Signature of Presiding Judge or Court Executive

05/10/2016

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Date

Amador

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Court

2015 Q3

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Amador

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Court

2015 Q3

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Amador

Court

2015 Q3

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)		26.6	26.6	25.6	

<sup>1</sup> The 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 March									
Fiscal Year 2015/16								2014/15	
	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	\$ 194,965	\$ 17,405	\$ (43,187)				\$ 9,213	\$ 178,396	\$ 31,183
Payroll	\$ (3,024)							\$ (3,024)	\$ 0
Jury									
Revolving	\$ 16,621							\$ 16,621	\$ 7,296
Other									
Distribution							\$ 0	\$ 0	\$ (12,245)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (5,292)	\$ (5,292)	\$ (10,097)
Credit Card									
Cash on Hand	\$ 997							\$ 997	\$ 997
Cash with County							\$ 13,614	\$ 13,614	\$ 13,614
Cash Outside of the JCC	\$ 0							\$ 0	\$ 0
Cash Equivalents	\$ 166,484						\$ 216,743	\$ 383,227	\$ 279,530
Total Cash and Cash Equivalents	\$ 376,043	\$ 17,405	\$ (43,187)				\$ 234,278	\$ 584,539	\$ 310,279
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 36,307					\$ 36,307	\$ 35,224
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 1,585
Due From State	\$ 1,600	\$ 0	\$ 0					\$ 1,600	\$ 17,377
Trust Due To/From							\$ 1,879	\$ 1,879	\$ 4,455
Distribution Due To/From							\$ 25	\$ 25	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 60	\$ 0						\$ 60	\$ 7
Total Receivables	\$ 1,660	\$ 0	\$ 36,307				\$ 1,904	\$ 39,872	\$ 58,648
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 377,703	\$ 17,405	\$ (6,880)				\$ 236,182	\$ 624,411	\$ 368,926
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 207	\$ 0	\$ 0				\$ 0	\$ 207	\$ 3,315
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,964	\$ 1,964	\$ 4,462
Due to Other Courts	\$ 0	\$ 19,706						\$ 19,706	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 26,190	\$ 26,190	\$ 20,299
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 26,149	\$ 26,149	\$ 17,904
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 63	\$ 63	\$ 9
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 207	\$ 19,706	\$ 0				\$ 54,366	\$ 74,280	\$ 45,989
Civil							\$ 9,269	\$ 9,269	\$ 9,207
Criminal							\$ 139,685	\$ 139,685	\$ 163,254
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 13,614	\$ 13,614	\$ 13,614
Trust Interest Payable							\$ 52	\$ 52	\$ 48
Miscellaneous Trust									
Total Trust Deposits							\$ 162,620	\$ 162,620	\$ 186,123
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (840)		\$ 0					\$ (840)	\$ 1,170
Deferred Compensation Payable	\$ 1,065							\$ 1,065	\$ 1,390
Deductions Payable	\$ 12,623							\$ 12,623	\$ 12,390
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 12,848		\$ 0					\$ 12,848	\$ 14,950
Revenue Collected in Advance	\$ 275,000							\$ 275,000	\$ 0
Liabilities For Deposits	\$ 1,148						\$ 16,435	\$ 17,583	\$ 7,946
Jury Fees - Non-Interest							\$ 1,997	\$ 1,997	\$ 300
Fees - Partial Payment & Overpayment							\$ 763	\$ 763	\$ 763
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 276,148						\$ 19,196	\$ 295,344	\$ 9,009
Total Liabilities	\$ 289,204	\$ 19,706	\$ 0				\$ 236,182	\$ 545,092	\$ 256,071
Total Fund Balance	\$ 88,500	\$ (2,301)	\$ (6,880)					\$ 79,319	\$ 112,855
Total Liabilities and Fund Balance	\$ 377,703	\$ 17,405	\$ (6,880)				\$ 236,182	\$ 624,411	\$ 368,926

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 March										
	Fiscal Year 2015/16							2014/15			
	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									
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,638,279	\$ 6,869					\$ 1,645,148	\$ 2,210,880	\$ 1,569,942	\$ 2,063,447	
Improvement and Modernization Fund									\$ 1,474	\$ 2,720	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 14,309						\$ 14,309	\$ 24,541	\$ 14,141	\$ 20,702	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 32,885						\$ 32,885	\$ 96,369	\$ 44,238	\$ 93,836	
Other Miscellaneous	\$ 51,756						\$ 51,756	\$ 51,756	\$ 51,756	\$ 51,756	
	\$ 1,737,229	\$ 6,869					\$ 1,744,098	\$ 2,383,546	\$ 1,681,550	\$ 2,232,461	
Grants											
AB 1058 Commissioner/Facilitator			\$ 57,253				\$ 57,253	\$ 142,508	\$ 61,945	\$ 115,990	
Other Judicial Council Grants	\$ 0						\$ 0	\$ 12,000	\$ 0	\$ 12,000	
Non-Judicial Council Grants	\$ 0						\$ 57,253	\$ 154,508	\$ 61,945	\$ 127,990	
Other Financing Sources											
Interest Income	\$ 919	\$ 0					\$ 919	\$ 847	\$ 591	\$ 574	
Investment Income											
Donations											
Local Fees	\$ 950						\$ 950			\$ 0	
Non-Fee Revenues	\$ 12,538						\$ 12,538	\$ 19,955	\$ 13,124	\$ 17,637	
Enhanced Collections		\$ 82,316					\$ 82,316	\$ 89,220	\$ 51,364	\$ 57,801	
Escheatment											
Prior Year Revenue	\$ 78						\$ 78				
County Program - Restricted											
Reimbursement Other	\$ 15,436						\$ 15,436	\$ 36,162	\$ 12,640	\$ 15,991	
Sale of Fixed Assets											
Other Miscellaneous	\$ 39						\$ 39	\$ 132	\$ 15	\$ 0	
	\$ 29,959	\$ 82,316					\$ 112,275	\$ 146,316	\$ 77,734	\$ 92,003	
<b>Total Revenues</b>	\$ 1,767,188	\$ 89,185	\$ 57,253				\$ 1,913,626	\$ 2,684,370	\$ 1,821,229	\$ 2,452,454	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 958,201	\$ 55,925	\$ 24,738				\$ 1,038,864	\$ 1,446,534	\$ 957,544	\$ 1,265,843	
Temp Help											
Overtime	\$ 7,202						\$ 7,202	\$ 6,000	\$ 1,797		
Staff Benefits	\$ 410,463		\$ 18,345				\$ 428,807	\$ 685,401	\$ 407,554	\$ 684,124	
	\$ 1,375,866	\$ 55,925	\$ 43,083				\$ 1,474,873	\$ 2,137,935	\$ 1,366,895	\$ 1,949,967	
Operating Expenses and Equipment											
General Expense	\$ 62,790		\$ 1,080				\$ 63,870	\$ 98,395	\$ 55,426	\$ 71,546	
Printing	\$ 6,061						\$ 6,061	\$ 7,722	\$ 5,487	\$ 7,240	
Telecommunications	\$ 16,616		\$ 545				\$ 17,161	\$ 24,535	\$ 16,663	\$ 22,593	
Postage	\$ 11,581		\$ 274				\$ 11,855	\$ 13,136	\$ 10,689	\$ 16,818	
Insurance	\$ 1,155						\$ 1,155	\$ 329		\$ 1,790	
In-State Travel	\$ 2,612	\$ 629	\$ 1,912				\$ 5,153	\$ 5,796	\$ 4,431	\$ 2,550	
Out-of-State Travel											
Training			\$ 604				\$ 604	\$ 3,030	\$ 1,230	\$ 2,460	
Security Services	\$ 21		\$ 39				\$ 60				
Facility Operations	\$ 17,921		\$ 730				\$ 18,651	\$ 17,131	\$ 9,735	\$ 11,745	
Utilities											
Contracted Services	\$ 179,387	\$ 12,145	\$ 5,710				\$ 197,243	\$ 288,090	\$ 184,662	\$ 245,963	
Consulting and Professional Services	\$ 2,460						\$ 2,460	\$ 4,915	\$ 2,910	\$ 4,480	
Information Technology	\$ 83,604	\$ 9,170	\$ 1,539				\$ 94,312	\$ 101,362	\$ 35,588	\$ 86,716	
Major Equipment								\$ 18,631			
Other Items of Expense	\$ 571						\$ 571	\$ 822	\$ 296	\$ 610	
	\$ 384,779	\$ 21,944	\$ 12,433				\$ 419,156	\$ 583,894	\$ 327,116	\$ 474,511	
Special Items of Expense											
Grand Jury									\$ 39		
Jury Costs	\$ 14,344						\$ 14,344	\$ 6,085	\$ 4,975	\$ 10,712	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (22,234)	\$ 13,617	\$ 8,617				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment			\$ 13,726				\$ 13,726				
	\$ (7,890)	\$ 13,617	\$ 22,343				\$ 28,070	\$ 6,085	\$ 5,014	\$ 10,712	
<b>Total Expenditures</b>	\$ 1,752,755	\$ 91,486	\$ 77,859				\$ 1,922,100	\$ 2,727,914	\$ 1,699,024	\$ 2,435,190	
Excess (Deficit) of Revenues Over Expenditures	\$ 14,434	\$ (2,301)	\$ (20,606)				\$ (8,474)	\$ (43,544)	\$ 122,205	\$ 17,264	
Operating Transfers In (Out)	\$ (13,726)		\$ 13,726				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 87,793	\$ 0	\$ 0				\$ 87,793	\$ 87,793	\$ (9,350)	\$ (9,350)	
Ending Balance (Deficit)	\$ 88,500	\$ (2,301)	\$ (6,880)				\$ 79,319	\$ 44,249	\$ 112,855	\$ 7,914	

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

For the month ended March										
Fiscal Year 2015/16									2014/15	
	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	\$ 377,379	\$ 94,330					\$ 471,709	\$ 722,295	\$ 375,342	\$ 541,508
Traffic & Other Infractions	\$ 28,149					\$ (13,617)	\$ 14,532	\$ 148,517	\$ 65,411	\$ 185,279
Other Criminal Cases	\$ 225,344						\$ 225,344	\$ 221,066	\$ 168,271	\$ 140,046
Civil	\$ 165,590	\$ 23,354					\$ 188,944	\$ 341,108	\$ 180,642	\$ 227,941
Family & Children Services	\$ 52,683	\$ 63,813				\$ 0	\$ 130,223	\$ 190,144	\$ 92,143	\$ 280,162
Probate, Guardianship & Mental Health Services		\$ 2,896					\$ 2,896	\$ 72,898	\$ 15,044	\$ 58,145
Juvenile Dependency Services								\$ 3,000		
Juvenile Delinquency Services								\$ 12,000	\$ 0	\$ 12,000
Other Court Operations	\$ 43,249						\$ 43,249		\$ 38,448	
Court Interpreters		\$ 14,622					\$ 14,622	\$ 24,541	\$ 15,929	\$ 20,702
Jury Services		\$ 8,872	\$ 14,344				\$ 23,216	\$ 6,085	\$ 12,326	\$ 69,325
Security		\$ 165					\$ 165	\$ 770	\$ 1,563	\$ 159
Trial Court Operations Program	\$ 892,393	\$ 208,053	\$ 14,344			\$ 13,726	\$ 1,114,899	\$ 1,739,424	\$ 968,121	\$ 1,535,267
Enhanced Collections	\$ 55,925	\$ 12,774				\$ 13,617	\$ 82,316	\$ 89,220	\$ 52,064	\$ 51,959
Other Non-Court Operations									\$ 39	
Non-Court Operations Program	\$ 55,925	\$ 12,774				\$ 13,617	\$ 82,316	\$ 89,220	\$ 52,103	\$ 51,959
Executive Office	\$ 190,733	\$ 300					\$ 191,033	\$ 223,191	\$ 256,829	\$ 341,393
Fiscal Services	\$ 143,559	\$ 19,368					\$ 162,927	\$ 146,881	\$ 133,105	\$ 109,174
Human Resources	\$ 35,934	\$ 14,546					\$ 50,480	\$ 70,842	\$ 54,139	\$ 67,439
Business & Facilities Services	\$ 39,129	\$ 112,762					\$ 151,891	\$ 214,389	\$ 152,527	\$ 133,937
Information Technology	\$ 117,200	\$ 51,354					\$ 168,554	\$ 243,967	\$ 82,200	\$ 196,021
Court Administration Program	\$ 526,555	\$ 198,329					\$ 724,885	\$ 899,270	\$ 678,800	\$ 847,964
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,474,873	\$ 419,156	\$ 14,344		\$ 0	\$ 13,726	\$ 1,922,100	\$ 2,727,914	\$ 1,699,024	\$ 2,435,190