


## 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

02/06/2017

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Date

Amador

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Court

2016 Q2

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions**

Amador

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Court

2016 Q2

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions <sup>1</sup>	Positions Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
<b>Court Employee Positions</b>		27.6	27.6		

<sup>1</sup> Total Authorized Positions (FTEs) pre-populated using information submitted in the court's FY 2010-2011 Schedule 7A.

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Amador

Court

2016 Q2

Fiscal Year and Ending Quarter

**FOOTNOTES**

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Superior Court of California, County of Amador  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended December									
Fiscal Year 2016/17									2015/16
	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	\$ (9,618)	\$ 36,311	\$ (24,972)				\$ 7,850	\$ 9,571	\$ (18,815)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 13,455							\$ 13,455	\$ 1,621
Other									
Distribution							\$ 7,187	\$ 7,187	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,126)	\$ (4,126)	\$ (18,851)
Credit Card									
Cash on Hand	\$ 953							\$ 953	\$ 997
Cash with County							\$ 13,614	\$ 13,614	\$ 13,614
Cash Outside of the JCC	\$ 0							\$ 0	\$ 0
Cash Equivalents	\$ 388,332						\$ 187,999	\$ 576,331	\$ 570,730
Total Cash and Cash Equivalents	\$ 393,122	\$ 36,311	\$ (24,972)				\$ 212,525	\$ 616,985	\$ 549,296
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 7		\$ 0					\$ 7	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	
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	\$ 0
Due From State	\$ 6,764	\$ 0	\$ 13,867					\$ 20,632	\$ 22,706
Trust Due To/From							\$ 1,000	\$ 1,000	\$ 1,900
Distribution Due To/From							\$ 379	\$ 379	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 81	\$ 0						\$ 81	\$ 32
Total Receivables	\$ 6,853	\$ 0	\$ 13,867				\$ 1,379	\$ 22,098	\$ 24,638
Prepaid Expenses - General	\$ 788		\$ 0					\$ 788	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 788		\$ 0					\$ 788	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 400,762	\$ 36,311	\$ (11,105)				\$ 213,904	\$ 639,872	\$ 573,934
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 4,676	\$ 0	\$ 0				\$ 0	\$ 4,676	\$ 303
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,459	\$ 1,459	\$ 1,932
Due to Other Courts	\$ 0	\$ 37,724						\$ 37,724	\$ 15,109
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 28,427	\$ 28,427	\$ 21,312
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 23,034	\$ 23,034	\$ 24,227
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 60	\$ 60	\$ 44
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 4,676	\$ 37,724	\$ 0				\$ 52,980	\$ 95,380	\$ 62,929
Civil							\$ 11,485	\$ 11,485	\$ 9,121
Criminal							\$ 115,280	\$ 115,280	\$ 119,369
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 13,614	\$ 13,614	\$ 13,614
Trust Interest Payable							\$ 100	\$ 100	\$ 48
Miscellaneous Trust									
Total Trust Deposits							\$ 140,479	\$ 140,479	\$ 142,152
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (22,813)		\$ 0					\$ (22,813)	\$ 899
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (275)							\$ (275)	\$ (459)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (23,088)		\$ 0					\$ (23,088)	\$ 440
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 1,169						\$ 18,207	\$ 19,376	\$ 7,946
Jury Fees - Non-Interest							\$ 1,474	\$ 1,474	\$ 930
Fees - Partial Payment & Overpayment							\$ 763	\$ 763	\$ 763
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,169						\$ 20,444	\$ 21,613	\$ 9,639
Total Liabilities	\$ (17,243)	\$ 37,724	\$ 0				\$ 213,904	\$ 234,385	\$ 215,160
Total Fund Balance	\$ 418,005	\$ (1,414)	\$ (11,105)					\$ 405,487	\$ 358,774
Total Liabilities and Fund Balance	\$ 400,762	\$ 36,311	\$ (11,105)				\$ 213,904	\$ 639,872	\$ 573,934

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 2016/17										2015/16	
	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	\$ 1,520,720	\$ 4,343					\$ 1,525,063	\$ 2,285,106	\$ 1,393,824	\$ 2,210,880	
Improvement and Modernization Fund	\$ 3,114						\$ 3,114	\$ 5,129			
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 10,471						\$ 10,471	\$ 22,876	\$ 9,327	\$ 24,541	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 10,789						\$ 10,789	\$ 128,163	\$ 19,117	\$ 96,369	
Other Miscellaneous	\$ 51,756						\$ 51,756	\$ 51,756	\$ 51,756	\$ 51,756	
	\$ 1,596,850	\$ 4,343					\$ 1,601,193	\$ 2,493,030	\$ 1,474,024	\$ 2,383,546	
Grants											
AB 1058 Commissioner/Facilitator			\$ 13,141				\$ 13,141	\$ 190,238	\$ 21,105	\$ 142,508	
Other Judicial Council Grants								\$ 25,671	\$ 0	\$ 12,000	
Non-Judicial Council Grants											
			\$ 13,141				\$ 13,141	\$ 215,909	\$ 21,105	\$ 154,508	
Other Financing Sources											
Interest Income	\$ 680						\$ 680	\$ 1,546	\$ 342	\$ 847	
Investment Income											
Donations											
Local Fees	\$ 1,266						\$ 1,266	\$ 1,600	\$ 400		
Non-Fee Revenues	\$ 7,386						\$ 7,386	\$ 21,523	\$ 8,482	\$ 19,955	
Enhanced Collections		\$ 63,465					\$ 63,465	\$ 120,300	\$ 54,950	\$ 89,220	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 22,588						\$ 22,588	\$ 37,420	\$ 11,827	\$ 36,162	
Sale of Fixed Assets											
Other Miscellaneous	\$ 12						\$ 12	\$ 90	\$ 39	\$ 132	
	\$ 31,932	\$ 63,465					\$ 95,397	\$ 182,479	\$ 76,039	\$ 146,316	
Total Revenues	\$ 1,628,782	\$ 67,808	\$ 13,141				\$ 1,709,731	\$ 2,891,418	\$ 1,571,168	\$ 2,684,370	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 708,305	\$ 28,751					\$ 737,056	\$ 1,530,052	\$ 698,604	\$ 1,446,534	
Temp Help											
Overtime	\$ 1,078						\$ 1,078		\$ 5,282	\$ 6,000	
Staff Benefits	\$ 299,822	\$ 11,932					\$ 311,754	\$ 731,887	\$ 287,316	\$ 685,401	
	\$ 1,009,205	\$ 40,683					\$ 1,049,888	\$ 2,261,939	\$ 991,202	\$ 2,137,935	
Operating Expenses and Equipment											
General Expense	\$ 47,355		\$ 705				\$ 48,060	\$ 93,785	\$ 42,796	\$ 98,395	
Printing	\$ 3,916		\$ 30				\$ 3,946	\$ 8,276	\$ 4,022	\$ 7,722	
Telecommunications	\$ 11,562		\$ 376				\$ 11,938	\$ 23,365	\$ 11,123	\$ 24,535	
Postage	\$ 6,192		\$ 128				\$ 6,319	\$ 14,100	\$ 9,697	\$ 13,136	
Insurance								\$ 1,155	\$ 1,155	\$ 329	
In-State Travel	\$ 4,668		\$ 1,362				\$ 6,030	\$ 8,468	\$ 3,955	\$ 5,796	
Out-of-State Travel											
Training	\$ 233		\$ 2,054				\$ 2,287	\$ 12,000	\$ 604	\$ 3,030	
Security Services								\$ 60	\$ 60		
Facility Operations	\$ 8,890		\$ 319				\$ 9,210	\$ 17,935	\$ 9,491	\$ 17,131	
Utilities											
Contracted Services	\$ 110,895	\$ 13,395	\$ 18,148				\$ 142,438	\$ 340,416	\$ 129,312	\$ 288,090	
Consulting and Professional Services	\$ 2,475						\$ 2,475	\$ 3,215	\$ 1,645	\$ 4,915	
Information Technology	\$ 31,086	\$ 6,507	\$ 1,119				\$ 38,712	\$ 99,245	\$ 77,559	\$ 101,362	
Major Equipment										\$ 18,631	
Other Items of Expense	\$ 285						\$ 285	\$ 800	\$ 371	\$ 822	
	\$ 227,558	\$ 19,902	\$ 24,241				\$ 271,700	\$ 622,820	\$ 291,789	\$ 583,894	
Special Items of Expense											
Grand Jury	\$ 61						\$ 61				
Jury Costs	\$ 11,365						\$ 11,365	\$ 18,138	\$ 3,469	\$ 6,085	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (9,392)	\$ 9,387	\$ 5				\$ 0	\$ (2,869)	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 13,726		
	\$ 2,033	\$ 9,387	\$ 5				\$ 11,425	\$ 15,269	\$ 17,196	\$ 6,085	
Total Expenditures	\$ 1,238,796	\$ 69,972	\$ 24,246				\$ 1,333,014	\$ 2,900,028	\$ 1,300,187	\$ 2,727,914	
Excess (Deficit) of Revenues Over Expenditures	\$ 389,985	\$ (2,164)	\$ (11,105)				\$ 376,717	\$ (8,610)	\$ 270,981	\$ (43,544)	
Operating Transfers In (Out)	\$ 0						\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 28,020	\$ 750	\$ 0				\$ 28,770	\$ 28,770	\$ 87,793	\$ 87,793	
Ending Balance (Deficit)	\$ 418,005	\$ (1,414)	\$ (11,105)				\$ 405,487	\$ 20,160	\$ 358,774	\$ 44,249	

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

For the month ended December										
Fiscal Year 2016/17									2015/16	
	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	\$ 229,797	\$ 55,113					\$ 284,910	\$ 759,453	\$ 317,205	\$ 722,295
Traffic & Other Infractions	\$ 50,983				\$ 0		\$ 50,983	\$ 82,551	\$ 11,869	\$ 148,517
Other Criminal Cases	\$ 166,025						\$ 166,025	\$ 107,889	\$ 146,995	\$ 221,066
Civil	\$ 148,221	\$ 17,348					\$ 165,569	\$ 130,659	\$ 114,763	\$ 341,108
Family & Children Services	\$ 37,027	\$ 56,166			\$ 0		\$ 93,193	\$ 253,249	\$ 87,210	\$ 190,144
Probate, Guardianship & Mental Health Services		\$ 2,419					\$ 2,419	\$ 83,584	\$ 1,495	\$ 72,898
Juvenile Dependency Services		\$ 1,547					\$ 1,547	\$ 65,175		\$ 12,000
Juvenile Delinquency Services								\$ 25,671		
Other Court Operations	\$ 20,773						\$ 20,773	\$ 152,548	\$ 28,704	
Court Interpreters		\$ 9,590					\$ 9,590	\$ 22,876	\$ 13,393	\$ 24,541
Jury Services		\$ 4,843	\$ 11,425				\$ 16,268	\$ 90,021	\$ 9,482	\$ 6,085
Security		\$ 495					\$ 495	\$ 60	\$ 165	\$ 770
Trial Court Operations Program	\$ 652,826	\$ 147,521	\$ 11,425		\$ 0		\$ 811,773	\$ 1,773,736	\$ 731,280	\$ 1,739,424
Enhanced Collections	\$ 41,949	\$ 13,395			\$ 9,387		\$ 64,732	\$ 120,300	\$ 54,950	\$ 89,220
Other Non-Court Operations										
Non-Court Operations Program	\$ 41,949	\$ 13,395			\$ 9,387		\$ 64,732	\$ 120,300	\$ 54,950	\$ 89,220
Executive Office	\$ 71,676	\$ 250			\$ (1,877)		\$ 70,048	\$ 161,539	\$ 148,352	\$ 223,191
Fiscal Services	\$ 140,347	\$ 10,305			\$ (1,877)		\$ 148,775	\$ 270,495	\$ 97,606	\$ 146,881
Human Resources	\$ 21,996	\$ 3,736			\$ (1,877)		\$ 23,854	\$ 152,563	\$ 31,349	\$ 70,842
Business & Facilities Services	\$ 25,726	\$ 82,933			\$ (1,877)		\$ 106,781	\$ 183,656	\$ 106,615	\$ 214,389
Information Technology	\$ 95,368	\$ 13,560			\$ (1,877)		\$ 107,050	\$ 237,739	\$ 130,035	\$ 243,967
Court Administration Program	\$ 355,112	\$ 110,784			\$ (9,387)		\$ 456,509	\$ 1,005,992	\$ 513,957	\$ 899,270
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,049,888	\$ 271,700	\$ 11,425		\$ 0		\$ 1,333,014	\$ 2,900,028	\$ 1,300,187	\$ 2,727,914