

**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.

*Dawn Harmon*

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

08/05/2020

\_\_\_\_\_  
Date

Amador

\_\_\_\_\_  
Court

2019 Q4

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Amador

Court

2019 Q4

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Amador

Court

2019 Q4

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	28.6	28.6	29.6

<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 June									
Fiscal Year 2019/20									
	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	\$ (97,216)	\$ 47,364	\$ 0			\$ 11,661	\$ (38,192)	\$ 7,237	
Payroll	\$ 0						\$ 0	\$ 0	
Jury									
Revolving	\$ 15,000						\$ 15,000	\$ 15,569	
Other									
Distribution							\$ 958	\$ 8,812	
Civil Filing Fees							\$ 0	\$ 0	
Trust							\$ (2,918)	\$ (6,886)	
Credit Card									
Cash on Hand	\$ 953						\$ 953	\$ 953	
Cash with County							\$ 0	\$ 0	
Cash Outside of the JCC	\$ 0						\$ 0	\$ 0	
Cash Equivalents	\$ 235,379						\$ 915,379	\$ 680,407	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 154,116</b>	<b>\$ 47,364</b>	<b>\$ 0</b>				<b>\$ 925,079</b>	<b>\$ 708,092</b>	
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 1,364	\$ 43	\$ 0				\$ 0	\$ 3,065	
Accounts Receivable - General	\$ 0		\$ 0				\$ 0	\$ 3,682	
Dishonored Checks									
Due From Employee	\$ 0						\$ 0	\$ 1,903	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 113,478						\$ 113,478	\$ 61,186	
Due From Other Governments	\$ 0						\$ 0	\$ 0	
Due From Other Courts	\$ 0						\$ 0	\$ 0	
Due From State	\$ 114,126	\$ 2,009	\$ 110,394				\$ 0	\$ 0	
Trust Due To/From							\$ 226,530	\$ 128,485	
Distribution Due To/From							\$ 27,778	\$ 782	
Civil Filing Fee Due To/From							\$ 108	\$ 129	
General Due To/From	\$ 3,311	\$ 15,476					\$ 18,787	\$ 24,855	
<b>Total Receivables</b>	<b>\$ 232,280</b>	<b>\$ 17,527</b>	<b>\$ 110,394</b>				<b>\$ 27,886</b>	<b>\$ 244,067</b>	
Prepaid Expenses - General	\$ 0		\$ 0				\$ 0	\$ 0	
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>		<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 0</b>	
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 386,396</b>	<b>\$ 64,891</b>	<b>\$ 110,394</b>				<b>\$ 952,965</b>	<b>\$ 950,160</b>	
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 17,025		\$ 427				\$ 17,451	\$ 9,307	
Accounts Payable - General	\$ 737	\$ 0	\$ 0				\$ 737	\$ 2,234	
Due to Other Funds	\$ 45	\$ 43	\$ 109,968			\$ 50,095	\$ 160,150	\$ 106,952	
Due to Other Courts	\$ 0	\$ 16,883					\$ 16,883	\$ 92,785	
Due to State	\$ 0						\$ 618,951	\$ 0	
TC145 Liability							\$ 24,677	\$ 54,174	
Due to Other Governments	\$ 0		\$ 0				\$ 0	\$ 0	
AB145 Due to Other Government Agency							\$ 22,632	\$ 21,666	
Due to Other Public Agencies									
Sales and Use Tax	\$ 0						\$ 0	\$ 0	
Interest							\$ 1	\$ 46	
Miscellaneous Accts. Pay and Accrued Liab.	\$ 0						\$ 0	\$ 0	
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 17,807</b>	<b>\$ 16,925</b>	<b>\$ 110,394</b>				<b>\$ 716,356</b>	<b>\$ 287,365</b>	
Civil									
Criminal							\$ 38,956	\$ 178,972	
Unreconciled - Civil and Criminal							\$ 170,691	\$ 172,222	
Trust Held Outside of the JCC							\$ 0	\$ 0	
Trust Interest Payable							\$ 2,835	\$ 3,747	
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 212,481</b>	<b>\$ 354,942</b>	
Accrued Payroll	\$ 71,863						\$ 71,863	\$ 44,544	
Benefits Payable	\$ 3		\$ 0				\$ 3	\$ 523	
Deferred Compensation Payable	\$ 0						\$ 0	\$ 1,567	
Deductions Payable	\$ 3						\$ 3	\$ 10,523	
Payroll Clearing	\$ 0						\$ 0	\$ 1,522	
<b>Total Payroll Liabilities</b>	<b>\$ 71,869</b>		<b>\$ 0</b>				<b>\$ 71,869</b>	<b>\$ 58,678</b>	
Revenue Collected in Advance	\$ 0						\$ 0	\$ 0	
Liabilities For Deposits	\$ 3,569						\$ 19,987	\$ 21,830	
Jury Fees - Non-Interest							\$ 3,347	\$ 3,197	
Fees - Partial Payment & Overpayment							\$ 793	\$ 793	
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 3,569</b>						<b>\$ 24,128</b>	<b>\$ 25,820</b>	
<b>Total Liabilities</b>	<b>\$ 93,244</b>	<b>\$ 16,925</b>	<b>\$ 110,394</b>				<b>\$ 952,965</b>	<b>\$ 728,805</b>	
<b>Total Fund Balance</b>	<b>\$ 293,151</b>	<b>\$ 47,966</b>	<b>\$ 0</b>				<b>\$ 341,116</b>	<b>\$ 223,355</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 386,396</b>	<b>\$ 64,891</b>	<b>\$ 110,394</b>				<b>\$ 952,965</b>	<b>\$ 950,160</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 June											
	Fiscal Year 2018/20								2018/19			
	Governmental Funds				Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
General	Special Revenue											
		Non-Grant	Grant									
<b>REVENUES</b>												
State Financing Sources												
Trial Court Trust Fund	\$ 3,376,023	\$ 12,055						\$ 3,388,078	\$ 3,207,741	\$ 2,907,352	\$ 2,864,343	
Improvement and Modernization Fund	\$ 4,858							\$ 4,858	\$ 4,858	\$ 4,858	\$ 4,858	
Judges' Compensation (0150019)	\$ 53,206							\$ 53,206	\$ 69,340	\$ 52,634	\$ 24,773	
Court Interpreter (0150037)	\$ 534,310							\$ 534,310	\$ 187,471	\$ 187,986	\$ 215,277	
Civil Coordination Reimbursement (0150091)	\$ 51,758							\$ 51,758	\$ 51,758	\$ 51,758	\$ 51,758	
MOU Reimbursements (0150010 and General)												
Other Miscellaneous	\$ 4,020,150	\$ 12,055						\$ 4,032,205	\$ 3,521,184	\$ 3,184,586	\$ 3,181,005	
Grants												
AB 1058 Commissioner/Facilitator			\$ 196,792					\$ 196,792	\$ 220,424	\$ 177,056	\$ 220,424	
Other Judicial Council Grants			\$ 26,024					\$ 26,024	\$ 26,024	\$ 25,628	\$ 25,628	
Non-Judicial Council Grants												
			\$ 222,816					\$ 222,816	\$ 246,448	\$ 202,684	\$ 246,252	
Other Financing Sources												
Interest Income	\$ 15,887	\$ 447						\$ 16,334	\$ 13,918	\$ 13,918	\$ 6,185	
Investment Income												
Donations												
Local Fees												
Non-Fee Revenues	\$ 38,390	\$ 9,284						\$ 47,674	\$ 35,958	\$ 30,367	\$ 21,143	
Enhanced Collections		\$ 270,837						\$ 270,837	\$ 280,702	\$ 290,702	\$ 249,116	
Escheatment												
Prior Year Revenue	\$ (670)		\$ (144)					\$ (814)				
County Program - Restricted												
Reimbursement Other	\$ 15,145							\$ 15,145	\$ 23,792	\$ 127,945	\$ 36,701	
Sale of Fixed Assets												
Other Miscellaneous	\$ 1,252							\$ 1,252	\$ 189	\$ 189	\$ 44	
	\$ 70,003	\$ 280,588	\$ (144)					\$ 350,427	\$ 384,559	\$ 463,141	\$ 313,199	
<b>Total Revenues</b>	<b>\$ 4,090,153</b>	<b>\$ 282,823</b>	<b>\$ 222,672</b>					<b>\$ 4,605,448</b>	<b>\$ 4,132,171</b>	<b>\$ 3,850,611</b>	<b>\$ 3,720,456</b>	
<b>EXPENDITURES</b>												
Personal Services												
Salaries - Permanent	\$ 1,974,483	\$ 101,098	\$ 116,941					\$ 2,192,503	\$ 2,018,679	\$ 1,809,009	\$ 1,797,881	
Temp Help												
Overtime	\$ 302							\$ 302		\$ 221		
Staff Benefits	\$ 830,128	\$ 49,111	\$ 55,772					\$ 935,011	\$ 939,927	\$ 1,085,549	\$ 889,261	
	\$ 2,804,893	\$ 150,209	\$ 172,714					\$ 3,127,818	\$ 2,958,606	\$ 2,894,779	\$ 2,687,142	
Operating Expenses and Equipment												
General Expense	\$ 109,002		\$ 10,015					\$ 119,017	\$ 80,917	\$ 122,977	\$ 93,074	
Printing	\$ 5,279		\$ 314					\$ 5,593	\$ 6,832	\$ 6,832	\$ 5,880	
Telecommunications	\$ 19,490		\$ 4,155					\$ 23,646	\$ 22,111	\$ 22,111	\$ 23,280	
Postage	\$ 14,034		\$ 832					\$ 14,865	\$ 16,150	\$ 16,146	\$ 16,378	
Insurance	\$ 265							\$ 265	\$ 300	\$ 297		
In-State Travel	\$ 5,448		\$ 1,549					\$ 6,998	\$ 10,452	\$ 10,775	\$ 10,000	
Out-of-State Travel										\$ 1,195	\$ 1,150	
Training	\$ 856		\$ 2,288					\$ 3,144	\$ 7,502	\$ 7,534	\$ 11,831	
Security Services	\$ 830							\$ 830	\$ 600	\$ 50		
Facility Operations	\$ 449,355		\$ 1,846					\$ 451,204	\$ 401,735	\$ 179,619	\$ 215,615	
Utilities												
Contracted Services	\$ 214,768	\$ 86,895	\$ 6,889					\$ 308,332	\$ 398,147	\$ 357,408	\$ 405,788	
Consulting and Professional Services	\$ 2,390							\$ 2,390	\$ 3,975	\$ 3,975	\$ 5,285	
Information Technology	\$ 110,214	\$ 9,489	\$ 7,139					\$ 126,823	\$ 101,605	\$ 99,078	\$ 67,884	
Major Equipment	\$ 290,479							\$ 290,479	\$ 220,000		\$ 212,081	
Other Items of Expense	\$ 1,512							\$ 1,512	\$ 1,442	\$ 1,494	\$ 1,400	
	\$ 1,223,722	\$ 96,165	\$ 35,012					\$ 1,354,898	\$ 1,271,568	\$ 829,310	\$ 1,069,626	
Special Items of Expense												
Grand Jury										\$ 80		
Jury Costs	\$ 4,971							\$ 4,971	\$ 2,842	\$ 2,872	\$ 14,360	
Judgements, Settlements and Claims												
Debt Service												
Other												
Capital Costs												
Internal Cost Recovery	\$ (63,544)	\$ 33,932	\$ 29,811					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 144		\$ (144)					\$ 0				
	\$ (58,429)	\$ 33,932	\$ 29,468					\$ 4,971	\$ 2,842	\$ 2,962	\$ 14,360	
<b>Total Expenditures</b>	<b>\$ 3,970,185</b>	<b>\$ 280,308</b>	<b>\$ 237,194</b>					<b>\$ 4,487,695</b>	<b>\$ 4,233,216</b>	<b>\$ 3,727,041</b>	<b>\$ 3,771,128</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 119,968	\$ 12,318	\$ (14,521)					\$ 117,753	\$ (101,045)	\$ 123,570	\$ (50,672)	
Operating Transfers In (Out)	\$ (14,521)		\$ 14,521					\$ 0		\$ 0	\$ 0	
Fund Balance (Deficit)												
Beginning Balance (Deficit)	\$ 187,705	\$ 35,650	\$ 0					\$ 223,355	\$ 223,355	\$ 99,785	\$ 99,785	
Ending Balance (Deficit)	\$ 293,151	\$ 47,968	\$ 0					\$ 341,118	\$ 122,310	\$ 223,355	\$ 48,113	

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

For the month ended June										
	Fiscal Year 2019/20							2018/19		
	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	\$ 713,813	\$ 76,519					\$ 790,332	\$ 937,251	\$ 608,171	\$ 885,880
Traffic & Other Infractions	\$ 92,692	\$ 19,012					\$ 111,704	\$ 171,833	\$ 94,068	\$ 149,863
Other Criminal Cases	\$ 489,927	\$ 2,758					\$ 492,686	\$ 64,309	\$ 351,199	\$ 61,593
Civil	\$ 470,054	\$ 10,288					\$ 480,342	\$ 79,387	\$ 396,535	\$ 72,503
Family & Children Services	\$ 234,211	\$ 111,259			\$ 29,611	\$ 0	\$ 375,081	\$ 420,722	\$ 258,332	\$ 378,958
Probate, Guardianship & Mental Health Services		\$ 1,008					\$ 1,008	\$ 171,920	\$ 2,838	\$ 154,428
Juvenile Dependency Services		\$ 163					\$ 163	\$ 83,539		\$ 78,458
Juvenile Delinquency Services										
Other Court Operations	\$ (316)						\$ (316)	\$ 205,766	\$ 313	\$ 196,876
Court Interpreters		\$ 54,351					\$ 54,351	\$ 69,340	\$ 69,340	\$ 24,772
Jury Services		\$ 16,883	\$ 4,971				\$ 21,854	\$ 92,969	\$ 21,002	\$ 96,324
Security		\$ 3,698					\$ 3,698		\$ 1,548	
<b>Trial Court Operations Program</b>	<b>\$ 2,000,381</b>	<b>\$ 295,936</b>	<b>\$ 4,971</b>		<b>\$ 29,611</b>	<b>\$ 0</b>	<b>\$ 2,330,899</b>	<b>\$ 2,297,036</b>	<b>\$ 1,803,345</b>	<b>\$ 2,089,473</b>
Enhanced Collections	\$ 150,209	\$ 86,695			\$ 33,932		\$ 270,837	\$ 290,702	\$ 290,702	\$ 223,695
Other Non-Court Operations									\$ 80	
<b>Non-Court Operations Program</b>	<b>\$ 150,209</b>	<b>\$ 86,695</b>			<b>\$ 33,932</b>		<b>\$ 270,837</b>	<b>\$ 290,702</b>	<b>\$ 290,782</b>	<b>\$ 223,695</b>
Executive Office	\$ 71,881	\$ 1,266			\$ (8,493)		\$ 64,654	\$ 201,329	\$ 159,891	\$ 189,643
Fiscal Services	\$ 674,974	\$ 16,823			\$ (42,824)		\$ 648,974	\$ 260,947	\$ 913,438	\$ 291,605
Human Resources	\$ 45,320	\$ 8,530			\$ (3,674)		\$ 48,176	\$ 178,612	\$ 55,871	\$ 173,071
Business & Facilities Services	\$ 27,347	\$ 569,182			\$ (1,867)	\$ 0	\$ 613,642	\$ 532,853	\$ 330,631	\$ 576,914
Information Technology	\$ 157,723	\$ 359,485			\$ (6,686)		\$ 510,523	\$ 473,537	\$ 174,083	\$ 226,527
<b>Court Administration Program</b>	<b>\$ 977,226</b>	<b>\$ 972,267</b>			<b>\$ (83,544)</b>	<b>\$ 0</b>	<b>\$ 1,885,949</b>	<b>\$ 1,845,478</b>	<b>\$ 1,632,914</b>	<b>\$ 1,457,780</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 3,127,616</b>	<b>\$ 1,354,898</b>	<b>\$ 4,971</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 4,487,635</b>	<b>\$ 4,233,218</b>	<b>\$ 3,727,041</b>	<b>\$ 3,771,328</b>

### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Amador

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	
Restricted	17,024	-	17,024	47,966	-	-	-	-	<b>64,990</b>	
Committed	234,604	16,279	250,883	-	-	-	-	-	<b>250,883</b>	
Assigned	-	25,245	25,245	-	-	-	-	-	<b>25,245</b>	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 251,628</b>	<b>\$ 41,523</b>	<b>\$ 293,151</b>	<b>\$ 47,966</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 341,118</b>	