

## 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.



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

02/16/2022

\_\_\_\_\_  
Date

Amador

\_\_\_\_\_  
Court

2021 Q2

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Amador

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Court

2021 Q2

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Amador  


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 Court  
 2021 Q2  


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 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)		28	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 December									
Fiscal Year 2021/22									2020/21
	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	\$ (357,766)	\$ 489,942	\$ (59,434)				\$ 8,335	\$ 81,077	\$ 12,602
Payroll	\$ (6,258)							\$ (6,258)	\$ (2,918)
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,898)	\$ (2,898)	\$ (1,530)
Credit Card									
Cash on Hand	\$ 953							\$ 953	\$ 953
Cash with County							\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 1,849,104						\$ 1,303,875	\$ 3,152,979	\$ 2,608,328
Total Cash and Cash Equivalents	\$ 1,501,032	\$ 489,942	\$ (59,434)				\$ 1,309,313	\$ 3,240,853	\$ 2,632,436
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments									
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 189,390	\$ 0	\$ 47,659					\$ 237,049	\$ 108,654
Trust Due To/From							\$ 786	\$ 786	\$ 1,484
Distribution Due To/From							\$ 419	\$ 419	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 15	\$ 0						\$ 15	\$ 68
Total Receivables	\$ 189,404	\$ 0	\$ 47,659				\$ 1,205	\$ 238,269	\$ 110,206
Prepaid Expenses - General	\$ 340							\$ 340	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 340							\$ 340	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,690,777	\$ 489,942	\$ (11,775)				\$ 1,310,518	\$ 3,479,462	\$ 2,742,642
<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				\$ 1,220	\$ 1,220	\$ 1,552
Due to Other Courts		\$ 34,240						\$ 34,240	\$ 17,893
Due to State	\$ 0						\$ 1,008,277	\$ 1,008,277	\$ 1,068,069
TC145 Liability							\$ 38,016	\$ 38,016	\$ 37,053
Due to Other Governments									
AB145 Due to Other Government Agency							\$ 19,540	\$ 19,540	\$ 26,419
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 6	\$ 6	\$ 33
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 34,240	\$ 0				\$ 1,067,059	\$ 1,101,299	\$ 1,151,019
Civil							\$ 43,814	\$ 43,814	\$ 84,271
Criminal							\$ 172,854	\$ 172,854	\$ 182,218
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 2,664	\$ 2,664	\$ 2,848
Miscellaneous Trust									
Total Trust Deposits							\$ 219,332	\$ 219,332	\$ 269,336
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 5,085							\$ 5,085	\$ 877
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (10)							\$ (10)	\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 5,075							\$ 5,075	\$ 877
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 4,003						\$ 19,987	\$ 23,990	\$ 23,660
Jury Fees - Non-Interest							\$ 3,347	\$ 3,347	\$ 3,347
Fees - Partial Payment & Overpayment							\$ 793	\$ 793	\$ 793
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 4,003						\$ 24,128	\$ 28,130	\$ 27,801
Total Liabilities	\$ 9,078	\$ 34,240	\$ 0				\$ 1,310,518	\$ 1,353,836	\$ 1,449,033
Total Fund Balance	\$ 1,681,699	\$ 455,702	\$ (11,775)					\$ 2,125,626	\$ 1,293,610
Total Liabilities and Fund Balance	\$ 1,690,777	\$ 489,942	\$ (11,775)				\$ 1,310,518	\$ 3,479,462	\$ 2,742,642

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 2021/22										2020/21	
	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	\$ 2,273,375	\$ 4,093					\$ 2,277,468	\$ 3,691,737	\$ 2,270,315	\$ 3,284,288	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 4,772	\$ 0	\$ 4,856	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 34,550						\$ 34,550	\$ 29,202	\$ 27,389	\$ 69,340	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 280,899						\$ 280,899	\$ 1,327,859	\$ 5,579	\$ 212,071	
Other Miscellaneous	\$ 51,756	\$ 400,000					\$ 451,756	\$ 451,756	\$ 51,756	\$ 51,756	
	<b>\$ 2,640,580</b>	<b>\$ 404,093</b>					<b>\$ 3,044,673</b>	<b>\$ 5,505,326</b>	<b>\$ 2,355,039</b>	<b>\$ 3,622,311</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 47,659				\$ 47,659	\$ 220,424	\$ 19	\$ 204,806	
Other Judicial Council Grants								\$ 20,470		\$ 24,000	
Non-Judicial Council Grants											
			<b>\$ 47,659</b>				<b>\$ 47,659</b>	<b>\$ 240,894</b>	<b>\$ 19</b>	<b>\$ 228,806</b>	
Other Financing Sources											
Interest Income	\$ 414	\$ 19					\$ 434	\$ 5,228	\$ 1,501	\$ 16,335	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues	\$ 12,175						\$ 12,175	\$ 38,289	\$ 15,340	\$ 44,490	
Enhanced Collections		\$ 108,366					\$ 108,366	\$ 207,785	\$ 77,187	\$ 155,000	
Escheatment											
Prior Year Revenue	\$ 44,440	\$ 2	\$ 361				\$ 44,803		\$ 12,371		
County Program - Restricted											
Reimbursement Other	\$ 447						\$ 447		\$ 4,184	\$ 10,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3						\$ 3		\$ 0	\$ 506	
	<b>\$ 57,479</b>	<b>\$ 108,387</b>	<b>\$ 361</b>				<b>\$ 166,226</b>	<b>\$ 251,302</b>	<b>\$ 110,584</b>	<b>\$ 226,331</b>	
<b>Total Revenues</b>	<b>\$ 2,698,059</b>	<b>\$ 512,480</b>	<b>\$ 48,020</b>				<b>\$ 3,258,558</b>	<b>\$ 5,997,522</b>	<b>\$ 2,465,641</b>	<b>\$ 4,077,448</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 918,121	\$ 37,094	\$ 30,465				\$ 985,680	\$ 2,127,059	\$ 902,468	\$ 1,894,468	
Temp Help											
Overtime	\$ 1,371		\$ 1				\$ 1,372		\$ 1,842		
Staff Benefits	\$ 264,489	\$ 23,597	\$ 13,263				\$ 301,349	\$ 1,309,619	\$ 274,869	\$ 1,128,455	
	<b>\$ 1,183,981</b>	<b>\$ 60,691</b>	<b>\$ 43,729</b>				<b>\$ 1,288,400</b>	<b>\$ 3,436,678</b>	<b>\$ 1,179,179</b>	<b>\$ 3,022,923</b>	
Operating Expenses and Equipment											
General Expense	\$ 59,593		\$ 3,047				\$ 62,640	\$ 463,924	\$ 43,119	\$ 105,325	
Printing	\$ 2,194						\$ 2,194	\$ 6,304	\$ 2,626	\$ 5,593	
Telecommunications	\$ 9,611		\$ 2,557				\$ 12,168	\$ 24,435	\$ 49,080	\$ 23,646	
Postage	\$ 5,341		\$ 458				\$ 5,799	\$ 15,429	\$ 9,349	\$ 14,857	
Insurance	\$ 2,009						\$ 2,009	\$ 1,798		\$ 265	
In-State Travel	\$ 1,347						\$ 1,347	\$ 1,500	\$ 101	\$ 1,000	
Out-of-State Travel											
Training									\$ (250)		
Security Services	\$ 300						\$ 300	\$ 25,745	\$ 25,600	\$ 630	
Facility Operations	\$ 7,883		\$ 347				\$ 8,230	\$ 423,770	\$ 17,086	\$ 104,781	
Utilities											
Contracted Services	\$ 79,816	\$ 34,390	\$ 550				\$ 114,755	\$ 376,435	\$ 101,952	\$ 527,992	
Consulting and Professional Services	\$ 2,820						\$ 2,820	\$ 332,845	\$ 2,180	\$ 62,540	
Information Technology	\$ 31,876	\$ 6,494					\$ 38,370	\$ 1,196,840	\$ 45,728	\$ 128,572	
Major Equipment	\$ 15,883						\$ 15,883		\$ 32,954	\$ 362,429	
Other Items of Expense	\$ 1,359						\$ 1,359	\$ 513	\$ 346	\$ 1,512	
	<b>\$ 220,032</b>	<b>\$ 40,884</b>	<b>\$ 6,959</b>				<b>\$ 267,876</b>	<b>\$ 2,869,538</b>	<b>\$ 329,870</b>	<b>\$ 1,339,142</b>	
Special Items of Expense											
Grand Jury	\$ 53						\$ 53				
Jury Costs	\$ 3,220						\$ 3,220	\$ 9,474	\$ 4,100	\$ 2,842	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 1,986						\$ 1,986				
Capital Costs	\$ 6,250						\$ 6,250				
Internal Cost Recovery	\$ (22,456)	\$ 13,710	\$ 8,746				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 15,215	\$ 6,325	\$ 293				\$ 21,833				
	<b>\$ 4,267</b>	<b>\$ 20,035</b>	<b>\$ 9,039</b>				<b>\$ 33,341</b>	<b>\$ 9,474</b>	<b>\$ 4,100</b>	<b>\$ 2,842</b>	
<b>Total Expenditures</b>	<b>\$ 1,408,280</b>	<b>\$ 121,610</b>	<b>\$ 59,727</b>				<b>\$ 1,589,617</b>	<b>\$ 6,315,690</b>	<b>\$ 1,513,149</b>	<b>\$ 4,364,907</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,289,779	\$ 390,870	\$ (11,707)				\$ 1,668,941	\$ (318,168)	\$ 952,492	\$ (287,459)	
Operating Transfers In (Out)	\$ 68		\$ (68)				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 391,852	\$ 64,832	\$ 0				\$ 456,684	\$ 456,684	\$ 341,118	\$ 341,118	
Ending Balance (Deficit)	\$ 1,681,699	\$ 455,702	\$ (11,775)				\$ 2,125,626	\$ 138,516	\$ 1,293,610	\$ 53,658	

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

For the month ended December										
Fiscal Year 2021/22									2020/21	
	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	\$ 335,271	\$ 31,064					\$ 366,335	\$ 1,219,224	\$ 400,637	\$ 1,305,909
Traffic & Other Infractions	\$ (5,892)	\$ 6,244					\$ 351	\$ 181,355	\$ 52,437	\$ 182,525
Other Criminal Cases	\$ 305,163						\$ 305,163	\$ 584,833	\$ 254,849	\$ 80,588
Civil	\$ 259,156	\$ 4,070				\$ 0	\$ 263,226	\$ 244,680	\$ 195,166	\$ 96,987
Family & Children Services	\$ 76,147	\$ 39,459			\$ 0	\$ 0	\$ 115,607	\$ 220,216	\$ 75,716	\$ 330,104
Probate, Guardianship & Mental Health Services		\$ 525					\$ 525	\$ 225,832	\$ (164)	\$ 111,907
Juvenile Dependency Services										\$ 97,254
Juvenile Delinquency Services										\$ 29,763
Other Court Operations								\$ 134,553		\$ 219,159
Court Interpreters		\$ 20,242					\$ 20,242	\$ 29,202	\$ 16,777	\$ 69,340
Jury Services		\$ 3,889	\$ 3,220				\$ 7,109	\$ 97,034	\$ 9,079	\$ 90,533
Security		\$ 611					\$ 611	\$ 40,749	\$ 27,526	\$ 217
Trial Court Operations Program	\$ 969,846	\$ 106,104	\$ 3,220		\$ 0	\$ 0	\$ 1,079,170	\$ 2,977,678	\$ 1,032,024	\$ 2,614,286
Enhanced Collections	\$ 60,691	\$ 33,965			\$ 13,710	\$ 21,833	\$ 130,198	\$ 430,943	\$ 77,187	\$ 216,864
Other Non-Court Operations			\$ 53				\$ 53			
Non-Court Operations Program	\$ 60,691	\$ 33,965	\$ 53		\$ 13,710	\$ 21,833	\$ 130,251	\$ 430,943	\$ 77,187	\$ 216,864
Executive Office					\$ (711)		\$ (711)	\$ 193,962	\$ (990)	\$ 180,660
Fiscal Services	\$ 120,281	\$ 9,116			\$ (8,776)		\$ 120,621	\$ 193,243	\$ 119,921	\$ 145,469
Human Resources	\$ 31,508	\$ 1,181			\$ (1,000)		\$ 31,690	\$ 86,040	\$ 29,985	\$ 63,320
Business & Facilities Services	\$ 31,584	\$ 69,940	\$ 1,986	\$ 6,250	\$ (419)		\$ 109,341	\$ 795,919	\$ 98,776	\$ 386,486
Information Technology	\$ 74,491	\$ 47,569			\$ (2,805)		\$ 119,254	\$ 1,637,905	\$ 156,245	\$ 757,822
Court Administration Program	\$ 257,864	\$ 127,807	\$ 1,986	\$ 6,250	\$ (13,710)		\$ 380,196	\$ 2,907,069	\$ 403,938	\$ 1,533,757
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,288,400	\$ 267,876	\$ 5,258	\$ 6,250	\$ 0	\$ 21,833	\$ 1,589,617	\$ 6,315,690	\$ 1,513,149	\$ 4,364,907