

**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.



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

**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Court

Fiscal Year and Ending Quarter

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

<sup>1</sup> 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 Calaveras  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended December  
 Fiscal Year 2023/24

2022/23

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (523,630)	\$ 578,439	\$ (61,695)				\$ 2,027	\$ (4,858)	\$ (11,058)
Payroll	\$ 5,699							\$ 5,699	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (9,385)	\$ (9,385)	\$ (104)
Credit Card									
Cash on Hand	\$ 850							\$ 850	\$ 850
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 2,340,654						\$ 160,322	\$ 2,500,976	\$ 2,010,410
Total Cash and Cash Equivalents	\$ 1,823,573	\$ 578,439	\$ (61,695)				\$ 152,964	\$ 2,493,282	\$ 2,000,098
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									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 2	\$ 0						\$ 2	\$ 0
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 5,150					\$ 5,150	\$ 25,938
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 2	\$ 0	\$ 5,150					\$ 5,152	\$ 25,938
Prepaid Expenses - General	\$ 111,949							\$ 111,949	\$ 130,931
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 111,949							\$ 111,949	\$ 130,931
Other Assets									
Total Other Assets									
Total Assets	\$ 1,935,524	\$ 578,439	\$ (56,545)				\$ 152,964	\$ 2,610,383	\$ 2,156,966
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 3,722	\$ 0	\$ 13				\$ 0	\$ 3,735	\$ 11,332
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts			\$ 0					\$ 0	\$ 0
Due to State	\$ 35,272							\$ 35,272	\$ 141,259
TC145 Liability							\$ 30,168	\$ 30,168	\$ 39,580
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 735	\$ 735	\$ 574
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 38,995	\$ 0	\$ 13				\$ 30,903	\$ 69,910	\$ 192,746
Civil							\$ 33,934	\$ 33,934	\$ 86,545
Criminal							\$ 74,829	\$ 74,829	\$ 78,009
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 10,140	\$ 10,140	\$ 8,592
Miscellaneous Trust									
Total Trust Deposits							\$ 118,903	\$ 118,903	\$ 173,146
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (2,962)							\$ (2,962)	\$ 31,495
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (2,568)							\$ (2,568)	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (5,530)	\$ 0	\$ 0					\$ (5,530)	\$ 31,495
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 3,596						\$ 2,968	\$ 6,564	\$ 6,696
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 191	\$ 191	\$ 191
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,596	\$ 0	\$ 0				\$ 3,158	\$ 6,754	\$ 6,886
Total Liabilities	\$ 37,060	\$ 0	\$ 13				\$ 152,964	\$ 190,037	\$ 404,273
Total Fund Balance	\$ 1,898,464	\$ 578,439	\$ (56,557)					\$ 2,420,346	\$ 1,752,693
Total Liabilities and Fund Balance	\$ 1,935,524	\$ 578,439	\$ (56,545)				\$ 152,964	\$ 2,610,383	\$ 2,156,966

Superior Court of California, County of Calaveras  
 Trial Court Operations Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

For the month ended December											
Fiscal Year 2023/24									2022/23		
	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	\$ 2,250,024	\$ 6,541				\$ 2,256,565		\$ 2,026,884	\$ 3,159,963		
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 34,496					\$ 34,496		\$ 30,383	\$ 60,766		
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 227,162					\$ 227,162		\$ 107,510	\$ 354,429		
Other Miscellaneous	\$ 50,506	\$ 346,315				\$ 396,821		\$ 450,506	\$ 250,506		
	<b>\$ 2,562,189</b>	<b>\$ 352,856</b>				<b>\$ 2,915,045</b>		<b>\$ 2,615,284</b>	<b>\$ 3,825,664</b>		
Grants											
AB 1058 Commissioner/Facilitator			\$ 5,150			\$ 5,150		\$ 54,441	\$ 208,728		
Other Judicial Council Grants			\$ 0			\$ 0		\$ (70)			
Non-Judicial Council Grants											
			<b>\$ 5,150</b>			<b>\$ 5,150</b>		<b>\$ 54,371</b>	<b>\$ 208,728</b>		
Other Financing Sources											
Interest Income	\$ 46,227	\$ 25,455				\$ 71,682		\$ 24,200	\$ 46,484		
Investment Income											
Donations											
Local Fees		\$ 1,115				\$ 1,115		\$ 1,176	\$ 2,500		
Non-Fee Revenues											
Enhanced Collections		\$ 46,709				\$ 46,709		\$ 35,148	\$ 145,120		
Escheatment											
Prior Year Revenue	\$ 1,543	\$ 871	\$ (29)			\$ 2,385		\$ 3,155	\$ 3,158		
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 625					\$ 625		\$ 8	\$ 8		
	<b>\$ 48,395</b>	<b>\$ 74,149</b>	<b>\$ (29)</b>			<b>\$ 122,515</b>		<b>\$ 63,686</b>	<b>\$ 197,270</b>		
<b>Total Revenues</b>	<b>\$ 2,610,583</b>	<b>\$ 427,005</b>	<b>\$ 5,121</b>			<b>\$ 3,042,709</b>		<b>\$ 2,733,341</b>	<b>\$ 4,231,662</b>		
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 753,639	\$ 40,659	\$ 35,370			\$ 829,668		\$ 851,061	\$ 1,789,189		
Temp Help	\$ 33,276					\$ 33,276		\$ 7,233	\$ 54,000		
Overtime	\$ 3,683					\$ 3,683		\$ 744	\$ 1,240		
Staff Benefits	\$ 394,992	\$ 18,202	\$ 14,694			\$ 427,888		\$ 402,789	\$ 848,631		
	<b>\$ 1,185,590</b>	<b>\$ 58,862</b>	<b>\$ 50,064</b>			<b>\$ 1,294,516</b>		<b>\$ 1,261,827</b>	<b>\$ 2,693,060</b>		
Operating Expenses and Equipment											
General Expense	\$ 17,878		\$ 618			\$ 18,496		\$ 53,989	\$ 60,363		
Printing	\$ 3,496					\$ 3,496		\$ 1,844	\$ 2,304		
Telecommunications	\$ 7,677		\$ 237			\$ 7,914		\$ 7,070	\$ 19,124		
Postage	\$ 12,971					\$ 12,971		\$ 1,489	\$ 9,737		
Insurance	\$ 5,160					\$ 5,160		\$ 4,047	\$ 4,412		
In-State Travel	\$ 588		\$ 5,149			\$ 5,737		\$ 889	\$ 3,107		
Out-of-State Travel	\$ 107					\$ 107					
Training	\$ 1,771		\$ 1,250			\$ 3,021		\$ 916	\$ 2,479		
Security Services	\$ 426					\$ 426		\$ 420	\$ 840		
Facility Operations	\$ 28,309		\$ 1,930			\$ 30,240		\$ 29,420	\$ 56,798		
Utilities											
Contracted Services	\$ 140,971	\$ 817	\$ 1,657			\$ 143,445		\$ 162,679	\$ 452,776		
Consulting and Professional Services	\$ 1,685	\$ 57,266				\$ 58,951		\$ 48,368	\$ 165,487		
Information Technology	\$ 27,051					\$ 27,051		\$ 76,733	\$ 104,446		
Major Equipment								\$ 88,867	\$ 93,923		
Other Items of Expense	\$ 1,612					\$ 1,612		\$ 245	\$ 1,065		
	<b>\$ 249,702</b>	<b>\$ 58,083</b>	<b>\$ 10,842</b>			<b>\$ 318,627</b>		<b>\$ 476,974</b>	<b>\$ 976,861</b>		
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 938					\$ 938		\$ 1,781	\$ 10,598		
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (801)		\$ 801			\$ 0		\$ 0	\$ (6,726)		
Prior Year Expense Adjustment	\$ (5,266)		\$ (29)			\$ (5,295)		\$ (21)			
	<b>\$ (5,130)</b>		<b>\$ 772</b>			<b>\$ (4,357)</b>		<b>\$ 1,760</b>	<b>\$ 3,872</b>		
<b>Total Expenditures</b>	<b>\$ 1,430,162</b>	<b>\$ 116,945</b>	<b>\$ 61,678</b>			<b>\$ 1,608,785</b>		<b>\$ 1,740,561</b>	<b>\$ 3,673,793</b>		
Excess (Deficit) of Revenues Over Expenditures	\$ 1,180,421	\$ 310,060	\$ (56,557)			\$ 1,433,925		\$ 992,780	\$ 557,869		
Operating Transfers In (Out)									\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 718,043	\$ 268,378	\$ 0			\$ 986,421	\$ 986,421	\$ 759,913	\$ 759,913		
Ending Balance (Deficit)	<b>\$ 1,898,464</b>	<b>\$ 578,439</b>	<b>\$ (56,557)</b>			<b>\$ 2,420,346</b>	<b>\$ 986,421</b>	<b>\$ 1,752,693</b>	<b>\$ 1,317,782</b>		

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

For the month ended December

Fiscal Year 2023/24

2022/23

	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 288,855	\$ 15,525					\$ 304,381		\$ 236,699	\$ 846,467
Traffic & Other Infractions	\$ 57,770	\$ (29,341)					\$ 28,429		\$ 70,739	\$ 193,654
Other Criminal Cases	\$ 88,562	\$ 110,320					\$ 198,882		\$ 125,400	\$ 530,283
Civil	\$ 121,275	\$ 7,167					\$ 128,443		\$ 67,283	\$ 165,232
Family & Children Services	\$ 115,638	\$ 15,794			\$ 0	\$ 59	\$ 131,492		\$ 87,034	\$ 568,652
Probate, Guardianship & Mental Health Services	\$ 41,442						\$ 41,442		\$ 46,437	\$ 117,305
Juvenile Dependency Services	\$ 10,147	\$ 78,353					\$ 88,501		\$ 84,788	\$ 49,503
Juvenile Delinquency Services	\$ 7,633	\$ 278					\$ 7,910		\$ 9,591	\$ 41,480
Other Court Operations	\$ 127,154	\$ 8,206					\$ 135,360		\$ 208,998	
Court Interpreters	\$ 13,739	\$ 9,514					\$ 23,253		\$ 25,558	\$ 60,766
Jury Services	\$ 11,827	\$ 205	\$ 938				\$ 12,969		\$ 1,264	\$ 36,342
Security		\$ 426					\$ 426		\$ 420	\$ 563
Trial Court Operations Program	\$ 884,043	\$ 216,447	\$ 938		\$ 0	\$ 59	\$ 1,101,487		\$ 964,211	\$ 2,610,247
Enhanced Collections	\$ 52,389	\$ 914					\$ 53,302		\$ 50,089	\$ 145,120
Other Non-Court Operations	\$ 44						\$ 44		\$ 3,141	
Non-Court Operations Program	\$ 52,433	\$ 914					\$ 53,346		\$ 53,230	\$ 145,120
Executive Office	\$ 90,108	\$ 60					\$ 90,168		\$ 251,130	\$ 135,908
Fiscal Services	\$ 57,774	\$ 8,961					\$ 66,735		\$ 61,385	\$ 125,800
Human Resources	\$ 44,792	\$ 5,640					\$ 50,432		\$ 28,034	\$ 101,741
Business & Facilities Services	\$ 29,120	\$ 49,022					\$ 78,142		\$ 46,735	\$ 77,172
Information Technology	\$ 136,246	\$ 37,584				\$ (5,355)	\$ 168,475		\$ 335,837	\$ 477,806
Court Administration Program	\$ 358,040	\$ 101,266				\$ (5,355)	\$ 453,952		\$ 723,121	\$ 918,426
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,294,516	\$ 318,627	\$ 938		\$ 0	\$ (5,295)	\$ 1,608,785		\$ 1,740,561	\$ 3,673,793