

**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 September  
 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	\$ (573,431)	\$ 625,166	\$ (61,661)				\$ 792	\$ (9,133)	\$ 35,353
Payroll	\$ 0							\$ 0	\$ (10,553)
Jury Revolving									
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (5,068)	\$ (5,068)	\$ (3,576)
Credit Card									
Cash on Hand	\$ 850							\$ 850	\$ 850
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 2,295,785						\$ 169,824	\$ 2,465,609	\$ 1,970,638
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,723,204</b>	<b>\$ 625,166</b>	<b>\$ (61,661)</b>				<b>\$ 165,549</b>	<b>\$ 2,452,258</b>	<b>\$ 1,992,713</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
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		\$ 0						\$ 0	\$ 0
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 22,366					\$ 22,366	\$ 32,158
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
<b>Total Receivables</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 22,366</b>					<b>\$ 22,366</b>	<b>\$ 32,158</b>
Prepaid Expenses - General	\$ 200,497							\$ 200,497	\$ 190,417
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 200,497</b>							<b>\$ 200,497</b>	<b>\$ 190,417</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,923,701</b>	<b>\$ 625,166</b>	<b>\$ (39,295)</b>				<b>\$ 165,549</b>	<b>\$ 2,675,121</b>	<b>\$ 2,215,288</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 23,775	\$ 0	\$ 22				\$ 0	\$ 23,797	\$ 49,575
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts								\$ 0	\$ 0
Due to State	\$ 75,441							\$ 75,441	\$ 203,086
TC145 Liability							\$ 37,083	\$ 37,083	\$ 0
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	\$ 17
Interest							\$ 728	\$ 728	\$ 335
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 99,216</b>	<b>\$ 0</b>	<b>\$ 22</b>				<b>\$ 37,811</b>	<b>\$ 137,049</b>	<b>\$ 253,014</b>
Civil							\$ 35,326	\$ 35,326	\$ 88,479
Criminal							\$ 79,670	\$ 79,670	\$ 69,152
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 9,584	\$ 9,584	\$ 7,885
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 124,580</b>	<b>\$ 124,580</b>	<b>\$ 165,515</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 31,610							\$ 31,610	\$ (689)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 31,233							\$ 31,233	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 62,844</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 62,844</b>	<b>\$ (689)</b>
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 3,459						\$ 2,968	\$ 6,427	\$ 6,696
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 191	\$ 191	\$ 191
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 3,459</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 3,158</b>	<b>\$ 6,618</b>	<b>\$ 6,886</b>
<b>Total Liabilities</b>	<b>\$ 165,519</b>	<b>\$ 0</b>	<b>\$ 22</b>				<b>\$ 165,549</b>	<b>\$ 331,091</b>	<b>\$ 424,727</b>
<b>Total Fund Balance</b>	<b>\$ 1,758,182</b>	<b>\$ 625,166</b>	<b>\$ (39,318)</b>					<b>\$ 2,344,031</b>	<b>\$ 1,790,561</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,923,701</b>	<b>\$ 625,166</b>	<b>\$ (39,295)</b>				<b>\$ 165,549</b>	<b>\$ 2,675,121</b>	<b>\$ 2,215,288</b>

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 September											
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	\$ 1,630,502	\$ 1,604					\$ 1,632,106		\$ 1,400,948	\$ 3,159,963	
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 17,248						\$ 17,248		\$ 15,192	\$ 60,766	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 100,572						\$ 100,572		\$ 17,298	\$ 354,429	
Other Miscellaneous		\$ 346,315					\$ 346,315		\$ 400,000	\$ 250,506	
	\$ 1,748,322	\$ 347,919					\$ 2,096,241		\$ 1,833,437	\$ 3,825,664	
Grants											
AB 1058 Commissioner/Facilitator									\$ 16,378	\$ 208,728	
Other Judicial Council Grants			\$ 0				\$ 0		\$ (70)		
Non-Judicial Council Grants			\$ 0				\$ 0		\$ 16,308	\$ 208,728	
Other Financing Sources											
Interest Income	\$ 19,332	\$ 18,526					\$ 37,858		\$ 5,859	\$ 46,484	
Investment Income											
Donations											
Local Fees		\$ 1,157					\$ 1,157		\$ 162	\$ 2,500	
Non-Fee Revenues											
Enhanced Collections		\$ 19,453					\$ 19,453		\$ 7,282	\$ 145,120	
Escheatment											
Prior Year Revenue	\$ 894		\$ (29)				\$ 865			\$ 3,158	
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 636						\$ 636		\$ 0	\$ 8	
	\$ 20,862	\$ 39,136	\$ (29)				\$ 59,969		\$ 13,303	\$ 197,270	
Total Revenues	\$ 1,769,184	\$ 387,055	\$ (29)				\$ 2,156,210		\$ 1,863,049	\$ 4,231,662	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 384,420	\$ 20,742	\$ 22,816				\$ 427,977		\$ 453,795	\$ 1,789,189	
Temp Help	\$ 23,901						\$ 23,901		\$ 3,483	\$ 54,000	
Overtime	\$ 586						\$ 586		\$ 728	\$ 1,240	
Staff Benefits	\$ 216,131	\$ 8,928	\$ 9,427				\$ 234,486		\$ 212,097	\$ 848,631	
	\$ 625,038	\$ 29,670	\$ 32,242				\$ 686,951		\$ 670,104	\$ 2,693,060	
Operating Expenses and Equipment											
General Expense	\$ 6,932		\$ 318				\$ 7,250		\$ 42,795	\$ 60,363	
Printing	\$ 3,403						\$ 3,403		\$ 1,804	\$ 2,304	
Telecommunications	\$ 2,008		\$ 67				\$ 2,075		\$ 2,948	\$ 19,124	
Postage	\$ 6,400						\$ 6,400		\$ 540	\$ 9,737	
Insurance										\$ 4,412	
In-State Travel	\$ 373		\$ 2,267				\$ 2,640		\$ 115	\$ 3,107	
Out-of-State Travel	\$ 107						\$ 107				
Training	\$ 430		\$ 1,250				\$ 1,680		\$ 400	\$ 2,479	
Security Services	\$ 213						\$ 213		\$ 207	\$ 840	
Facility Operations	\$ 14,167		\$ 965				\$ 15,132		\$ 14,942	\$ 56,798	
Utilities											
Contracted Services	\$ 51,380	\$ 597	\$ 1,407				\$ 53,384		\$ 43,309	\$ 452,776	
Consulting and Professional Services	\$ 820	\$ 0					\$ 820		\$ 1,730	\$ 165,487	
Information Technology	\$ 17,299						\$ 17,299		\$ 53,387	\$ 104,446	
Major Equipment										\$ 93,923	
Other Items of Expense	\$ 251						\$ 251		\$ 141	\$ 1,065	
	\$ 103,781	\$ 597	\$ 6,274				\$ 110,652		\$ 162,318	\$ 976,861	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 938						\$ 938		\$ 0	\$ 10,598	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (801)		\$ 801				\$ 0		\$ 0	\$ (6,726)	
Prior Year Expense Adjustment	\$ 89		\$ (29)				\$ 59		\$ (21)		
	\$ 225		\$ 772				\$ 997		\$ (21)	\$ 3,872	
Total Expenditures	\$ 729,044	\$ 30,267	\$ 39,288				\$ 798,600		\$ 832,401	\$ 3,673,793	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,040,139	\$ 356,788	\$ (39,318)				\$ 1,357,610		\$ 1,030,648	\$ 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)	\$ 1,758,182	\$ 625,166	\$ (39,318)				\$ 2,344,031	\$ 986,421	\$ 1,790,561	\$ 1,317,782	

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

For the month ended September

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	\$ 134,321	\$ 6,693					\$ 141,013		\$ 117,288	\$ 846,467
Traffic & Other Infractions	\$ 34,366	\$ (29,341)					\$ 5,025		\$ 35,124	\$ 193,654
Other Criminal Cases	\$ 50,568	\$ 43,811					\$ 94,379		\$ 39,308	\$ 530,283
Civil	\$ 62,206	\$ 5,674					\$ 67,880		\$ 29,356	\$ 165,232
Family & Children Services	\$ 67,605	\$ 9,387			\$ 0	\$ 59	\$ 77,051		\$ 38,058	\$ 568,652
Probate, Guardianship & Mental Health Services	\$ 18,799						\$ 18,799		\$ 22,315	\$ 117,305
Juvenile Dependency Services	\$ 7,033	\$ 16,963					\$ 23,996		\$ 18,228	\$ 49,503
Juvenile Delinquency Services	\$ 4,577	\$ 28					\$ 4,605		\$ 1,266	\$ 41,480
Other Court Operations	\$ 25,950	\$ 5,507					\$ 31,457		\$ 99,405	
Court Interpreters	\$ 6,759	\$ 4,935					\$ 11,693		\$ 11,394	\$ 60,766
Jury Services	\$ 8,394	\$ 205	\$ 938				\$ 9,537		\$ (156)	\$ 36,342
Security		\$ 213					\$ 213		\$ 207	\$ 563
Trial Court Operations Program	\$ 420,578	\$ 64,073	\$ 938		\$ 0	\$ 59	\$ 485,648		\$ 411,792	\$ 2,610,247
Enhanced Collections	\$ 26,259	\$ 694					\$ 26,953		\$ 23,457	\$ 145,120
Other Non-Court Operations	\$ 44						\$ 44			
Non-Court Operations Program	\$ 26,303	\$ 694					\$ 26,996		\$ 23,457	\$ 145,120
Executive Office	\$ 81,618						\$ 81,618		\$ 160,676	\$ 135,908
Fiscal Services	\$ 34,586	\$ 2,344					\$ 36,930		\$ 36,661	\$ 125,800
Human Resources	\$ 34,030	\$ 63					\$ 34,092		\$ 20,688	\$ 101,741
Business & Facilities Services	\$ 13,816	\$ 20,987					\$ 34,803		\$ 24,346	\$ 77,172
Information Technology	\$ 76,022	\$ 22,491					\$ 98,512		\$ 154,782	\$ 477,806
Court Administration Program	\$ 240,070	\$ 45,885					\$ 285,956		\$ 397,152	\$ 918,426
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 686,951	\$ 110,652	\$ 938		\$ 0	\$ 59	\$ 798,600		\$ 832,401	\$ 3,673,793