

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



\_\_\_\_\_  
Date

\_\_\_\_\_  
Calaveras  
Court

\_\_\_\_\_  
FY 2019-2020 Q4  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Calaveras

Court

FY 2019-20 Q4

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Calaveras  
 Court

FY 2019-20 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)	24.30	23.9	22.30	23.5	24.7

<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 Calaveras  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended June									
Fiscal Year 2019/20								2018/19	
	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	\$ (317,251)	\$ 366,215	\$ 0				\$ 1,433	\$ 50,397	\$ (34,091)
Payroll	\$ (12,246)	\$ 0					\$ 0	\$ (12,246)	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,272)	\$ (2,272)	\$ (975)
Credit Card									
Cash on Hand	\$ 850							\$ 850	\$ 850
Cash with County									\$ 0
Cash Outside of the JCC	\$ 0							\$ 0	\$ 0
Cash Equivalents	\$ 726,639						\$ 89,760	\$ 816,399	\$ 372,188
<b>Total Cash and Cash Equivalents</b>	<b>\$ 397,992</b>	<b>\$ 366,215</b>	<b>\$ 0</b>				<b>\$ 88,922</b>	<b>\$ 853,129</b>	<b>\$ 337,971</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 2,427	\$ 1,164	\$ 0				\$ 0	\$ 3,591	\$ 2,372
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 40,088							\$ 40,088	\$ 88,621
Due From Other Governments		\$ 10,774						\$ 10,774	\$ 16,884
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 84,231	\$ 3,258	\$ 40,966					\$ 128,456	\$ 146,565
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 2							\$ 2	\$ 20
<b>Total Receivables</b>	<b>\$ 126,749</b>	<b>\$ 15,196</b>	<b>\$ 40,966</b>				<b>\$ 0</b>	<b>\$ 182,911</b>	<b>\$ 254,462</b>
Prepaid Expenses - General	\$ 185,012							\$ 185,012	\$ 0
Salary and Travel Advances									
Counties	\$ 0							\$ 0	\$ 244,908
<b>Total Prepaid Expenses</b>	<b>\$ 185,012</b>							<b>\$ 185,012</b>	<b>\$ 244,908</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 709,753</b>	<b>\$ 381,411</b>	<b>\$ 40,966</b>				<b>\$ 88,922</b>	<b>\$ 1,221,052</b>	<b>\$ 837,341</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 14,199	\$ 0	\$ 162					\$ 14,361	\$ 9,062
Accounts Payable - General	\$ 33,044	\$ 0	\$ 15				\$ 0	\$ 33,059	\$ 5,461
Due to Other Funds	\$ 0	\$ 7,151	\$ 32,938				\$ 2	\$ 40,090	\$ 88,641
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 3,753
Due to State	\$ 2,609							\$ 2,609	\$ 2,609
TC145 Liability							\$ 27,256	\$ 27,256	\$ 37,372
Due to Other Governments	\$ 32	\$ 61,964	\$ 0					\$ 61,996	\$ 692
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 1
Interest							\$ 2	\$ 2	\$ 70
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 49,884</b>	<b>\$ 69,115</b>	<b>\$ 33,115</b>				<b>\$ 27,260</b>	<b>\$ 179,374</b>	<b>\$ 145,051</b>
Civil							\$ 31,658	\$ 31,658	\$ 36,000
Criminal	\$ 0						\$ 19,417	\$ 19,417	\$ 10,403
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 7,429	\$ 7,429	\$ 7,101
Miscellaneous Trust									
<b>Total Trust Deposits</b>	<b>\$ 0</b>						<b>\$ 58,504</b>	<b>\$ 58,504</b>	<b>\$ 53,504</b>
Accrued Payroll	\$ 57,369	\$ 2,917	\$ 1,851					\$ 62,137	\$ 33,725
Benefits Payable	\$ 24,843	\$ 0						\$ 24,843	\$ 25
Deferred Compensation Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deductions Payable	\$ 0	\$ 0						\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 82,212</b>	<b>\$ 2,917</b>	<b>\$ 1,851</b>					<b>\$ 86,980</b>	<b>\$ 33,750</b>
Revenue Collected in Advance	\$ 0	\$ 112,378	\$ 6,000					\$ 118,378	\$ 6,000
Liabilities For Deposits	\$ 2,258						\$ 2,968	\$ 5,226	\$ 5,197
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 191	\$ 191	\$ 191
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 2,258</b>	<b>\$ 112,378</b>	<b>\$ 6,000</b>				<b>\$ 3,158</b>	<b>\$ 123,794</b>	<b>\$ 11,388</b>
<b>Total Liabilities</b>	<b>\$ 134,354</b>	<b>\$ 184,410</b>	<b>\$ 40,966</b>				<b>\$ 88,922</b>	<b>\$ 446,652</b>	<b>\$ 243,694</b>
<b>Total Fund Balance</b>	<b>\$ 575,399</b>	<b>\$ 197,002</b>	<b>\$ 0</b>					<b>\$ 772,400</b>	<b>\$ 593,647</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 709,753</b>	<b>\$ 381,411</b>	<b>\$ 40,966</b>				<b>\$ 88,922</b>	<b>\$ 1,221,052</b>	<b>\$ 837,341</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 June										
Fiscal Year 2019/20										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2018/19	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)
		Non-Grant	Grant							
<b>REVENUES</b>										
<b>State Financing Sources</b>										
Trial Court Trust Fund	\$ 2,834,874	\$ 19,502					\$ 2,854,376	\$ 2,764,293	\$ 2,591,782	\$ 2,573,546
Improvement and Modernization Fund	\$ 29,421						\$ 29,421	\$ 5,714	\$ 5,715	\$ 5,714
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 69,736						\$ 69,736	\$ 40,000	\$ 56,356	\$ 25,050
Civil Coordination Reimbursement (0150091)	\$ 263,062	\$ 151,941					\$ 415,003	\$ 331,346	\$ 262,463	\$ 264,015
MOU Reimbursements (0150010 and General)	\$ 50,506						\$ 50,506	\$ 50,506	\$ 50,506	\$ 50,506
Other Miscellaneous	\$ 3,247,599	\$ 171,443					\$ 3,419,042	\$ 3,191,859	\$ 2,966,822	\$ 2,918,833
<b>Grants</b>										
AB 1058 Commissioner/Facilitator			\$ 177,943				\$ 177,943	\$ 215,202	\$ 212,677	\$ 234,997
Other Judicial Council Grants			\$ 1,120				\$ 1,120	\$ 1,820	\$ 1,820	\$ 1,500
Non-Judicial Council Grants			\$ 179,063				\$ 179,063	\$ 217,022	\$ 214,497	\$ 236,497
<b>Other Financing Sources</b>										
Interest Income	\$ 15,967	\$ 5,423					\$ 21,390	\$ 14,000	\$ 12,244	\$ 6,500
Investment Income										
Donations										
Local Fees		\$ 10,163					\$ 10,163	\$ 12,400	\$ 12,409	\$ 15,800
Non-Fee Revenues										
Enhanced Collections		\$ 125,429					\$ 125,429	\$ 142,701	\$ 143,760	\$ 130,307
Escheatment										
Prior Year Revenue										
County Program - Restricted										
Reimbursement Other										\$ 1,600
Sale of Fixed Assets										\$ 1,000
Other Miscellaneous	\$ 123						\$ 123	\$ 55	\$ 55	\$ 1,000
	\$ 16,090	\$ 141,015					\$ 157,105	\$ 169,156	\$ 168,469	\$ 155,207
<b>Total Revenues</b>	<b>\$ 3,263,689</b>	<b>\$ 312,458</b>	<b>\$ 179,063</b>				<b>\$ 3,755,210</b>	<b>\$ 3,578,037</b>	<b>\$ 3,349,788</b>	<b>\$ 3,310,537</b>
<b>EXPENDITURES</b>										
<b>Personal Services</b>										
Salaries - Permanent	\$ 1,622,717	\$ 68,236	\$ 94,436				\$ 1,785,389	\$ 1,757,259	\$ 1,592,028	\$ 1,521,920
Temp Help	\$ 5,016						\$ 5,016	\$ 22,880	\$ 22,880	\$ 28,300
Overtime	\$ 598						\$ 598		\$ 646	
Staff Benefits	\$ 802,225	\$ 36,264	\$ 44,259				\$ 882,748	\$ 868,082	\$ 773,778	\$ 805,440
	\$ 2,430,556	\$ 104,500	\$ 138,695				\$ 2,673,751	\$ 2,648,221	\$ 2,366,452	\$ 2,355,660
<b>Operating Expenses and Equipment</b>										
General Expense	\$ 117,118		\$ 5,678				\$ 122,796	\$ 82,905	\$ 64,660	\$ 63,705
Printing	\$ 3,536						\$ 3,536	\$ 1,200	\$ 3,069	\$ 1,585
Telecommunications	\$ 16,240		\$ 660				\$ 16,900	\$ 18,596	\$ 26,529	\$ 55,010
Postage	\$ 15,485						\$ 15,485	\$ 15,418	\$ 19,304	\$ 14,267
Insurance	\$ 3,120						\$ 3,120	\$ 2,865	\$ 2,583	\$ 2,150
In-State Travel	\$ 2,972	\$ 3,342	\$ 2,152				\$ 8,466	\$ 8,000	\$ 6,856	\$ 5,000
Out-of-State Travel									\$ 0	
Training	\$ 1,070						\$ 1,070	\$ 2,000	\$ 1,041	\$ 2,033
Security Services	\$ 804						\$ 804	\$ 800	\$ 804	\$ 900
Facility Operations	\$ 67,598		\$ 3,861				\$ 71,459	\$ 119,912	\$ 59,268	\$ 64,535
Utilities										
Contracted Services	\$ 322,887	\$ 12,947	\$ 1,120				\$ 336,955	\$ 336,154	\$ 370,192	\$ 383,714
Consulting and Professional Services	\$ 3,700	\$ 150,246					\$ 153,946	\$ 6,700	\$ 6,770	\$ 7,000
Information Technology	\$ 117,852						\$ 117,852	\$ 148,399	\$ 96,072	\$ 117,317
Major Equipment	\$ 40,528						\$ 40,528	\$ 164,875	\$ 57,254	\$ 70,000
Other Items of Expense	\$ 738						\$ 738	\$ 500	\$ 341	\$ 500
	\$ 713,651	\$ 166,535	\$ 13,470				\$ 893,656	\$ 908,314	\$ 714,744	\$ 787,716
<b>Special Items of Expense</b>										
Grand Jury										
Jury Costs	\$ 9,918						\$ 9,918	\$ 6,500	\$ 7,124	\$ 6,500
Judgements, Settlements and Claims										
Debt Service										
Other									\$ 4,791	\$ 20,000
<b>Capital Costs</b>										
Internal Cost Recovery	\$ (45,744)	\$ 18,145	\$ 27,599				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (668)						\$ (668)			
	\$ (36,694)	\$ 18,145	\$ 27,599				\$ 9,050	\$ 6,500	\$ 11,915	\$ 26,500
<b>Total Expenditures</b>	<b>\$ 3,107,512</b>	<b>\$ 289,180</b>	<b>\$ 179,764</b>				<b>\$ 3,576,457</b>	<b>\$ 3,563,036</b>	<b>\$ 3,093,111</b>	<b>\$ 3,169,876</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 156,177</b>	<b>\$ 23,277</b>	<b>\$ (701)</b>				<b>\$ 178,753</b>	<b>\$ 15,002</b>	<b>\$ 256,677</b>	<b>\$ 140,661</b>
<b>Operating Transfers In (Out)</b>	<b>\$ (701)</b>		<b>\$ 701</b>				<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Fund Balance (Deficit)</b>										
Beginning Balance (Deficit)	\$ 419,923	\$ 173,724	\$ 0				\$ 593,647	\$ 593,647	\$ 336,970	\$ 336,970
Ending Balance (Deficit)	\$ 575,399	\$ 197,002	\$ 0				\$ 772,400	\$ 608,649	\$ 593,647	\$ 477,631

Superior Court of California, County of Calaveras  
 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	\$ 722,542	\$ 42,355				\$ (868)	\$ 764,029	\$ 1,024,415	\$ 822,205	\$ 964,546
Traffic & Other Infractions	\$ 129,537				\$ 0		\$ 129,537	\$ 158,724	\$ 105,873	\$ 107,534
Other Criminal Cases	\$ 117,345	\$ 163,174					\$ 280,519	\$ 171,724	\$ 108,998	\$ 137,780
Civil	\$ 155,007	\$ 7,602					\$ 162,608	\$ 174,132	\$ 243,455	\$ 213,739
Family & Children Services	\$ 165,647	\$ 33,182			\$ 0		\$ 198,829	\$ 276,168	\$ 221,603	\$ 249,290
Probate, Guardianship & Mental Health Services	\$ 59,897	\$ 571					\$ 60,468	\$ 31,732	\$ 30,703	\$ 36,425
Juvenile Dependency Services	\$ 9,954	\$ 188,386					\$ 198,340	\$ 221,230	\$ 201,743	\$ 213,669
Juvenile Delinquency Services	\$ 8,254	\$ 41					\$ 8,294	\$ 9,233	\$ 11,936	\$ 12,187
Other Court Operations	\$ 305,062	\$ 42,794					\$ 347,856	\$ 190,869	\$ 259,309	\$ 146,682
Court Interpreters	\$ 21,269	\$ 53,363					\$ 74,633	\$ 49,074	\$ 61,632	\$ 39,197
Jury Services	\$ 13,253	\$ 35,207	\$ 9,918				\$ 58,378	\$ 88,304	\$ 23,182	\$ 33,331
Security	\$ 2,031						\$ 2,031	\$ 3,817	\$ 4,194	
<b>Trial Court Operations Program</b>	<b>\$ 1,707,767</b>	<b>\$ 568,706</b>	<b>\$ 9,918</b>		<b>\$ 0</b>	<b>\$ (868)</b>	<b>\$ 2,285,522</b>	<b>\$ 2,399,422</b>	<b>\$ 2,094,833</b>	<b>\$ 2,154,380</b>
Enhanced Collections	\$ 95,934	\$ 12,963			\$ 17		\$ 108,914	\$ 122,701	\$ 121,787	\$ 110,307
Other Non-Court Operations	\$ 182,348	\$ 43,026					\$ 225,375	\$ 15,850	\$ 6,581	\$ 39,534
<b>Non-Court Operations Program</b>	<b>\$ 278,282</b>	<b>\$ 55,989</b>			<b>\$ 17</b>		<b>\$ 334,288</b>	<b>\$ 138,551</b>	<b>\$ 128,368</b>	<b>\$ 149,841</b>
Executive Office	\$ 227,960	\$ 2,127					\$ 230,087	\$ 213,710	\$ 200,018	\$ 184,074
Fiscal Services	\$ 127,597	\$ 14,194			\$ (17)		\$ 141,774	\$ 134,600	\$ 132,693	\$ 121,240
Human Resources	\$ 163,671	\$ 2,080					\$ 165,752	\$ 75,859	\$ 130,554	\$ 63,085
Business & Facilities Services	\$ 19,001	\$ 99,081					\$ 118,082	\$ 267,250	\$ 81,956	\$ 154,310
Information Technology	\$ 149,472	\$ 151,479					\$ 300,951	\$ 333,643	\$ 324,689	\$ 342,946
<b>Court Administration Program</b>	<b>\$ 687,702</b>	<b>\$ 268,961</b>			<b>\$ (17)</b>		<b>\$ 956,646</b>	<b>\$ 1,025,062</b>	<b>\$ 869,910</b>	<b>\$ 865,655</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 2,673,751</b>	<b>\$ 893,656</b>	<b>\$ 9,918</b>		<b>\$ 0</b>	<b>\$ (868)</b>	<b>\$ 3,576,457</b>	<b>\$ 3,563,035</b>	<b>\$ 3,093,111</b>	<b>\$ 3,169,876</b>

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

Select your court from the drop-down list on the Fund Balance Designation Detail (excluding GC 77203) worksheet.

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	185,012	-	185,012	-	-	-	-	-	185,012	
Restricted	262,588	-	262,588	197,002	-	-	-	-	459,590	
Committed	23,555	-	23,555	-	-	-	-	-	23,555	
Assigned	104,244	-	104,244	-	-	-	-	-	104,244	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 575,399</b>	<b>\$ -</b>	<b>\$ 575,399</b>	<b>\$ 197,002</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 772,401</b>	