

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.

Karen Compe

Signature of Presiding Judge or Court Executive

7-22-2021

Date

Calaveras

Court

FY 2020-2021 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Calaveras

Court

FY 2020-21 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

1	Correction to Q3 additional position deleted that was not included on Q3 QFS.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Calaveras
 Court

FY 2020-21 Q4
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	26.70	24.7	24.7	24.7	24.6

¹ 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 2020/21									
	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						
ASSETS									
Operations	\$ (279,013)	\$ 310,779	\$ (32,277)				\$ 2,894	\$ 2,383	\$ 50,397
Payroll	\$ 0						\$ 0	\$ 0	\$ (12,246)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,942)	\$ (2,942)	\$ (2,272)
Credit Card									
Cash on Hand	\$ 850							\$ 850	\$ 850
Cash with County	\$ 0						\$ 0	\$ 0	
Cash Outside of the JCC									\$ 0
Cash Equivalents	\$ 809,172						\$ 1,250,569	\$ 2,059,741	\$ 816,399
Total Cash and Cash Equivalents	\$ 531,010	\$ 310,779	\$ (32,277)				\$ 1,250,521	\$ 2,060,032	\$ 853,129
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 678	\$ 254						\$ 932	\$ 3,591
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 105							\$ 105	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 40,088
Due From Other Governments		\$ 11,686						\$ 11,686	\$ 10,774
Due From Other Courts	\$ 0						\$ 0	\$ 0	
Due From State	\$ 52,400	\$ 3,308	\$ 41,820					\$ 97,528	\$ 128,456
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 2
Total Receivables	\$ 53,182	\$ 15,248	\$ 41,820				\$ 0	\$ 110,250	\$ 182,911
Prepaid Expenses - General	\$ 225,604							\$ 225,604	\$ 185,012
Salary and Travel Advances									
Counties									\$ 0
Total Prepaid Expenses	\$ 225,604							\$ 225,604	\$ 185,012
Other Assets									
Total Other Assets									
Total Assets	\$ 809,796	\$ 326,026	\$ 9,543				\$ 1,250,521	\$ 2,395,886	\$ 1,221,052
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 3,577	\$ 416	\$ 158					\$ 4,150	\$ 14,361
Accounts Payable - General	\$ 646	\$ 0	\$ 17				\$ 0	\$ 663	\$ 33,059
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 40,090
Due to Other Courts	\$ 4,258		\$ 825					\$ 5,083	\$ 0
Due to State	\$ 134,205							\$ 134,205	\$ 2,609
TC145 Liability							\$ 38,634	\$ 38,634	\$ 27,256
Due to Other Governments	\$ 35	\$ 16,889						\$ 16,924	\$ 61,996
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 2	\$ 2	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 142,721	\$ 17,304	\$ 1,000				\$ 38,635	\$ 199,660	\$ 179,374
Civil							\$ 1,183,191	\$ 1,183,191	\$ 31,658
Criminal							\$ 18,093	\$ 18,093	\$ 19,417
Unreconciled - Civil and Criminal									\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 7,443	\$ 7,443	\$ 7,429
Miscellaneous Trust									
Total Trust Deposits							\$ 1,208,727	\$ 1,208,727	\$ 58,504
Accrued Payroll	\$ 69,351	\$ 3,273	\$ 2,543					\$ 75,167	\$ 62,137
Benefits Payable	\$ 0							\$ 0	\$ 24,843
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 3							\$ 3	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 69,353	\$ 3,273	\$ 2,543					\$ 75,169	\$ 86,980
Revenue Collected in Advance		\$ 87,614	\$ 6,000					\$ 93,614	\$ 118,378
Liabilities For Deposits	\$ 2,963						\$ 2,968	\$ 5,930	\$ 5,226
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 191	\$ 191	\$ 191
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 2,963	\$ 87,614	\$ 6,000				\$ 3,158	\$ 99,735	\$ 123,794
Total Liabilities	\$ 215,037	\$ 108,191	\$ 9,543				\$ 1,250,521	\$ 1,583,292	\$ 448,652
Total Fund Balance	\$ 594,759	\$ 217,835	\$ 0					\$ 812,594	\$ 772,400
Total Liabilities and Fund Balance	\$ 809,796	\$ 326,026	\$ 9,543				\$ 1,250,521	\$ 2,395,886	\$ 1,221,052

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 2020/21											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2019/20	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,647,895	\$ 19,755					\$ 2,667,651	\$ 2,685,047	\$ 2,854,376	\$ 2,764,293	
Improvement and Modernization Fund	\$ (18,290)						\$ (18,290)	\$ 5,714	\$ 29,421	\$ 5,714	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 54,669						\$ 54,669	\$ 60,878	\$ 69,736	\$ 40,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 352,146	\$ 288,661					\$ 640,807	\$ 680,307	\$ 415,003	\$ 331,346	
Other Miscellaneous	\$ 50,506						\$ 50,506	\$ 50,506	\$ 50,506	\$ 50,506	
	\$ 3,086,927	\$ 308,416					\$ 3,395,343	\$ 3,482,452	\$ 3,419,042	\$ 3,191,859	
Grants											
AB 1058 Commissioner/Facilitator			\$ 142,158				\$ 142,158	\$ 198,295	\$ 177,943	\$ 215,202	
Other Judicial Council Grants		\$ (87,614)	\$ 630				\$ (86,984)	\$ 1,200	\$ 1,120	\$ 1,820	
Non-Judicial Council Grants											
		\$ (87,614)	\$ 142,788				\$ 55,174	\$ 199,495	\$ 179,063	\$ 217,022	
Other Financing Sources											
Interest Income	\$ 5,137	\$ 1,879					\$ 7,016	\$ 20,000	\$ 21,390	\$ 14,000	
Investment Income											
Donations											
Local Fees		\$ 8,384					\$ 8,384	\$ 9,900	\$ 10,163	\$ 12,400	
Non-Fee Revenues											
Enhanced Collections		\$ 127,535					\$ 127,535	\$ 127,631	\$ 125,429	\$ 142,701	
Escheatment											
Prior Year Revenue	\$ 21,186						\$ 21,186				
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 8,690						\$ 8,690	\$ 100	\$ 123	\$ 55	
	\$ 35,013	\$ 137,797					\$ 172,810	\$ 157,631	\$ 157,105	\$ 169,156	
Total Revenues	\$ 3,121,939	\$ 358,599	\$ 142,788				\$ 3,623,327	\$ 3,839,578	\$ 3,755,210	\$ 3,578,037	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,652,713	\$ 73,878	\$ 76,043				\$ 1,802,634	\$ 1,892,199	\$ 1,785,389	\$ 1,757,259	
Temp Help	\$ 40,972						\$ 40,972	\$ 22,880	\$ 5,016	\$ 22,880	
Overtime	\$ 1,158						\$ 1,158		\$ 598		
Staff Benefits	\$ 729,425	\$ 34,448	\$ 34,678				\$ 798,551	\$ 853,759	\$ 882,748	\$ 868,082	
	\$ 2,424,268	\$ 108,326	\$ 110,722				\$ 2,643,315	\$ 2,768,838	\$ 2,673,751	\$ 2,648,221	
Operating Expenses and Equipment											
General Expense	\$ 109,298		\$ 2,606				\$ 111,905	\$ 39,236	\$ 122,796	\$ 82,905	
Printing								\$ 2,200	\$ 3,536	\$ 1,200	
Telecommunications	\$ 15,209		\$ 680				\$ 15,889	\$ 18,850	\$ 16,900	\$ 18,586	
Postage	\$ 15,741						\$ 15,741	\$ 15,531	\$ 15,485	\$ 15,418	
Insurance	\$ 3,536						\$ 3,536	\$ 3,700	\$ 3,120	\$ 2,865	
In-State Travel	\$ 131						\$ 131	\$ 3,000	\$ 8,466	\$ 8,000	
Out-of-State Travel											
Training	\$ 3,854						\$ 3,854	\$ 1,262	\$ 1,070	\$ 2,000	
Security Services	\$ 972						\$ 972	\$ 800	\$ 804	\$ 800	
Facility Operations	\$ 57,619		\$ 3,861				\$ 61,480	\$ 264,476	\$ 71,459	\$ 119,912	
Utilities											
Contracted Services	\$ 303,323	\$ 9,722	\$ 2,827				\$ 315,872	\$ 317,634	\$ 336,955	\$ 336,154	
Consulting and Professional Services	\$ 3,045	\$ 201,710					\$ 204,755	\$ 380,802	\$ 153,946	\$ 6,700	
Information Technology	\$ 136,057						\$ 136,057	\$ 124,073	\$ 117,852	\$ 148,399	
Major Equipment	\$ 57,757						\$ 57,757		\$ 40,528	\$ 164,875	
Other Items of Expense	\$ 447						\$ 447	\$ 1,000	\$ 738	\$ 500	
	\$ 706,989	\$ 211,432	\$ 9,975				\$ 928,395	\$ 1,172,564	\$ 893,656	\$ 908,314	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 11,657						\$ 11,657	\$ 8,000	\$ 9,918	\$ 6,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (40,004)	\$ 17,868	\$ 22,136				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (375)	\$ 140					\$ (235)		\$ (868)		
	\$ (28,721)	\$ 18,008	\$ 22,136				\$ 11,422	\$ 8,000	\$ 9,050	\$ 6,500	
Total Expenditures	\$ 3,102,535	\$ 337,765	\$ 142,832				\$ 3,583,132	\$ 3,949,402	\$ 3,576,457	\$ 3,563,035	
Excess (Deficit) of Revenues Over Expenditures	\$ 19,404	\$ 20,834	\$ (44)				\$ 40,194	\$ (109,824)	\$ 178,753	\$ 15,002	
Operating Transfers In (Out)	\$ (44)		\$ 44				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 575,399	\$ 197,002	\$ 0				\$ 772,400	\$ 772,400	\$ 593,647	\$ 593,647	
Ending Balance (Deficit)	\$ 594,759	\$ 217,835	\$ 0				\$ 812,594	\$ 662,576	\$ 772,400	\$ 608,649	

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

For the month ended June										
Fiscal Year 2020/21									2019/20	
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 525,588	\$ 43,190					\$ 568,778	\$ 1,143,476	\$ 764,029	\$ 1,024,415
Traffic & Other Infractions	\$ 139,996				\$ 0		\$ 139,996	\$ 195,725	\$ 129,537	\$ 158,724
Other Criminal Cases	\$ 144,922	\$ 212,899				\$ 140	\$ 357,962	\$ 574,627	\$ 280,519	\$ 171,724
Civil	\$ 126,198	\$ 20,191					\$ 146,389	\$ 161,816	\$ 162,608	\$ 174,132
Family & Children Services	\$ 175,985	\$ 21,119			\$ 0		\$ 197,104	\$ 140,503	\$ 198,829	\$ 276,168
Probate, Guardianship & Mental Health Services	\$ 78,916	\$ 162				\$ (375)	\$ 78,703	\$ 142,019	\$ 60,468	\$ 31,732
Juvenile Dependency Services	\$ 4,929	\$ 183,529					\$ 188,458	\$ 31,823	\$ 198,340	\$ 221,230
Juvenile Delinquency Services	\$ 4,929	\$ 3,912					\$ 8,841	\$ 30,623	\$ 8,294	\$ 9,233
Other Court Operations	\$ 413,084	\$ 7,118					\$ 420,203	\$ 169,202	\$ 347,856	\$ 190,869
Court Interpreters	\$ 23,499	\$ 29,477					\$ 52,976	\$ 68,899	\$ 74,633	\$ 49,074
Jury Services	\$ 22,229	\$ 34,974	\$ 11,657				\$ 68,861	\$ 66,119	\$ 58,378	\$ 88,304
Security		\$ 47,481					\$ 47,481		\$ 2,031	\$ 3,817
Trial Court Operations Program	\$ 1,660,275	\$ 604,053	\$ 11,657		\$ 0	\$ (235)	\$ 2,275,750	\$ 2,724,832	\$ 2,285,522	\$ 2,399,422
Enhanced Collections	\$ 101,341	\$ 9,726			\$ 0		\$ 111,067	\$ 110,631	\$ 108,914	\$ 122,701
Other Non-Court Operations	\$ 32,635	\$ 677					\$ 33,311	\$ 12,027	\$ 225,375	\$ 15,850
Non-Court Operations Program	\$ 133,976	\$ 10,403			\$ 0		\$ 144,379	\$ 122,658	\$ 334,288	\$ 138,551
Executive Office	\$ 308,865	\$ 14					\$ 308,879	\$ 226,717	\$ 230,087	\$ 213,710
Fiscal Services	\$ 134,700	\$ 14,103					\$ 148,803	\$ 142,924	\$ 141,774	\$ 134,600
Human Resources	\$ 123,393	\$ 1,478					\$ 124,871	\$ 71,928	\$ 165,752	\$ 75,859
Business & Facilities Services	\$ 35,570	\$ 81,798					\$ 117,368	\$ 308,318	\$ 118,082	\$ 267,250
Information Technology	\$ 246,536	\$ 216,547					\$ 463,083	\$ 352,025	\$ 300,951	\$ 333,643
Court Administration Program	\$ 849,064	\$ 313,940					\$ 1,163,004	\$ 1,101,912	\$ 956,646	\$ 1,025,062
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,643,315	\$ 928,395	\$ 11,657		\$ 0	\$ (235)	\$ 3,583,132	\$ 3,949,402	\$ 3,576,457	\$ 3,563,035

Constraints on Fiscal Year-End Fund Balance - Summary

Calaveras

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	225,604	-	225,604	-	-	-	-	-	225,604	
Restricted	261,697	-	261,697	217,835	-	-	-	-	479,532	
Committed	2,103	-	2,103	-	-	-	-	-	2,103	
Assigned	106,807	-	106,807	-	-	-	-	-	106,807	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 596,210	\$ -	\$ 596,210	\$ 217,835	\$ -	\$ -	\$ -	\$ -	\$ 814,045	