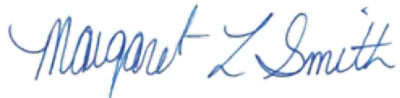


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ 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								2023/24
	Fiscal Year 2024/25								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (496,935)	\$ 515,862	\$ (37,154)				\$ 1,295	\$ (16,932)	\$ (9,133)
Payroll	\$ (9,854)							\$ (9,854)	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,387)	\$ (4,387)	\$ (5,068)
Credit Card									
Cash on Hand	\$ 1,100							\$ 1,100	\$ 850
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Held with the JCC	\$ 15,887							\$ 15,887	\$ 0
Cash Equivalents	\$ 2,416,220						\$ 395,442	\$ 2,811,662	\$ 2,465,609
Total Cash and Cash Equivalents	\$ 1,926,418	\$ 515,862	\$ (37,154)				\$ 392,350	\$ 2,797,476	\$ 2,452,258
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	\$ 3,189	\$ 0	\$ 16,141					\$ 19,330	\$ 22,366
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 3,191	\$ 0	\$ 16,141					\$ 19,332	\$ 22,366
Prepaid Expenses - General	\$ 195,899							\$ 195,899	\$ 200,497
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 195,899							\$ 195,899	\$ 200,497
Other Assets									
Total Other Assets									
Total Assets	\$ 2,125,508	\$ 515,862	\$ (21,013)				\$ 392,350	\$ 3,012,707	\$ 2,675,121
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,095	\$ 0	\$ 15				\$ 100	\$ 1,210	\$ 23,797
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts			\$ 0					\$ 0	\$ 0
Due to State	\$ 206,763	\$ 1,288						\$ 208,051	\$ 75,441
TC145 Liability							\$ 50,305	\$ 50,305	\$ 37,083
Due to Other Governments	\$ 0	\$ 9,589						\$ 9,589	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 6							\$ 6	\$ 0
Interest							\$ 1,656	\$ 1,656	\$ 728
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 207,863	\$ 10,877	\$ 15				\$ 52,062	\$ 270,817	\$ 137,049
Civil							\$ 232,573	\$ 232,573	\$ 35,326
Criminal							\$ 89,252	\$ 89,252	\$ 79,670
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 15,305	\$ 15,305	\$ 9,584
Miscellaneous Trust									
Total Trust Deposits							\$ 337,130	\$ 337,130	\$ 124,580
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 43,140							\$ 43,140	\$ 31,610
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 31,233
Payroll Clearing	\$ (32)							\$ (32)	\$ 0
Total Payroll Liabilities	\$ 43,108	\$ 0	\$ 0					\$ 43,108	\$ 62,844
Revenue Collected in Advance		\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 3,656						\$ 2,968	\$ 6,624	\$ 6,427
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 191	\$ 191	\$ 191
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,656	\$ 0	\$ 0				\$ 3,158	\$ 6,814	\$ 6,618
Total Liabilities	\$ 254,627	\$ 10,877	\$ 15				\$ 392,350	\$ 657,869	\$ 331,091
Total Fund Balance	\$ 1,870,881	\$ 504,985	\$ (21,028)					\$ 2,354,838	\$ 2,344,031
Total Liabilities and Fund Balance	\$ 2,125,508	\$ 515,862	\$ (21,013)				\$ 392,350	\$ 3,012,707	\$ 2,675,121

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 2024/25									2023/24		
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,685,992	\$ 1,579					\$ 1,687,571		\$ 1,632,106	\$ 3,439,549	
Improvement and Modernization Fund	\$ 3,189						\$ 3,189				
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 15,818						\$ 15,818		\$ 17,248	\$ 68,993	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 21,271						\$ 21,271		\$ 100,572	\$ 281,941	
Other Miscellaneous		\$ 295,769					\$ 295,769		\$ 346,315	\$ 348,002	
	\$ 1,726,270	\$ 297,348					\$ 2,023,619		\$ 2,096,241	\$ 4,138,485	
Grants											
AB 1058 Commissioner/Facilitator			\$ (3,007)				\$ (3,007)			\$ 171,926	
Other Judicial Council Grants			\$ 0				\$ 0		\$ 0		
Non-Judicial Council Grants											
			\$ (3,007)				\$ (3,007)		\$ 0	\$ 171,926	
Other Financing Sources											
Interest Income	\$ 25,501	\$ 0					\$ 25,501		\$ 37,858	\$ 72,183	
Investment Income											
Donations											
Local Fees		\$ 885					\$ 885		\$ 1,157	\$ 10,615	
Non-Fee Revenues											
Enhanced Collections		\$ 13,419					\$ 13,419		\$ 19,453	\$ 93,418	
Escheatment										\$ 704	
Prior Year Revenue	\$ 244						\$ 244		\$ 865	\$ 1,543	
County Program - Restricted											
Reimbursement Other										\$ 4,000	
Sale of Fixed Assets										\$ 18	
Other Miscellaneous	\$ 37						\$ 37		\$ 636		
	\$ 25,782	\$ 14,303					\$ 40,086		\$ 59,969	\$ 182,481	
Total Revenues	\$ 1,752,052	\$ 311,652	\$ (3,007)				\$ 2,060,698		\$ 2,156,210	\$ 4,492,892	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 374,718	\$ 9,234	\$ 8,298				\$ 392,249		\$ 427,977	\$ 2,153,749	
Temp Help	\$ 3,510						\$ 3,510		\$ 23,901		
Overtime	\$ 575						\$ 575		\$ 586		
Staff Benefits	\$ 238,100	\$ 4,710	\$ 4,338				\$ 247,148		\$ 234,486	\$ 1,013,796	
	\$ 616,903	\$ 13,943	\$ 12,636				\$ 643,482		\$ 686,951	\$ 3,167,545	
Operating Expenses and Equipment											
General Expense	\$ 78,399		\$ 427				\$ 78,825		\$ 7,250	\$ 59,576	
Printing	\$ 3,647						\$ 3,647		\$ 3,403	\$ 4,175	
Telecommunications	\$ 4,634		\$ 190				\$ 4,824		\$ 2,075	\$ 22,274	
Postage	\$ 596						\$ 596		\$ 6,400	\$ 15,810	
Insurance										\$ 4,447	
In-State Travel	\$ 300		\$ 2,694				\$ 2,994		\$ 2,640	\$ 18,557	
Out-of-State Travel									\$ 107		
Training	\$ 555		\$ 760				\$ 1,315		\$ 1,680	\$ 6,050	
Security Services	\$ 213						\$ 213		\$ 213	\$ 1,700	
Facility Operations	\$ 16,260		\$ 999				\$ 17,259		\$ 15,132	\$ 63,815	
Utilities											
Contracted Services	\$ 72,207	\$ 2,088	\$ 150				\$ 74,445		\$ 53,384	\$ 444,162	
Consulting and Professional Services	\$ 1,025	\$ 75,606					\$ 76,631		\$ 820	\$ 308,532	
Information Technology	\$ 6,176						\$ 6,176		\$ 17,299	\$ 206,563	
Major Equipment										\$ 7,000	
Other Items of Expense	\$ 121						\$ 121		\$ 251	\$ 1,250	
	\$ 184,132	\$ 77,694	\$ 5,220				\$ 267,046		\$ 110,652	\$ 1,163,911	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,745						\$ 4,745		\$ 938	\$ 7,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (165)		\$ 165				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (213)						\$ (213)		\$ 59	\$ 6,255	
	\$ 4,367		\$ 165				\$ 4,532		\$ 997	\$ 13,755	
Total Expenditures	\$ 805,402	\$ 91,637	\$ 18,021				\$ 915,060		\$ 798,600	\$ 4,345,211	
Excess (Deficit) of Revenues Over Expenditures	\$ 946,651	\$ 220,015	\$ (21,028)				\$ 1,145,637		\$ 1,357,610	\$ 147,681	
Operating Transfers In (Out)		\$ 0					\$ 0				
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 924,230	\$ 284,970	\$ 0				\$ 1,209,200	\$ 1,209,200	\$ 986,421	\$ 986,421	
Ending Balance (Deficit)	\$ 1,870,881	\$ 504,985	\$ (21,028)				\$ 2,354,838	\$ 1,209,200	\$ 2,344,031	\$ 1,134,102	

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

For the month ended September										
Fiscal Year 2024/25									2023/24	
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 163,353	\$ 32,928					\$ 196,281		\$ 141,013	\$ 1,054,545
Traffic & Other Infractions	\$ 26,437						\$ 26,437		\$ 5,025	\$ 168,892
Other Criminal Cases	\$ 49,545	\$ 87,025					\$ 136,570		\$ 94,379	\$ 564,211
Civil	\$ 65,482	\$ 1,699					\$ 67,181		\$ 67,880	\$ 307,920
Family & Children Services	\$ 39,974	\$ 6,415			\$ 0		\$ 46,389		\$ 77,051	\$ 188,366
Probate, Guardianship & Mental Health Services	\$ 6,680	\$ 2,473					\$ 9,153		\$ 18,799	\$ 135,446
Juvenile Dependency Services	\$ 3,279	\$ 18,778					\$ 22,057		\$ 23,996	\$ 269,712
Juvenile Delinquency Services	\$ 3,925	\$ 18					\$ 3,944		\$ 4,605	\$ 41,402
Other Court Operations	\$ 60,747	\$ 5,293					\$ 66,041		\$ 31,457	\$ 72,493
Court Interpreters	\$ 7,292	\$ 4,226					\$ 11,518		\$ 11,693	\$ 63,535
Jury Services		\$ 261	\$ 4,745				\$ 5,007		\$ 9,537	\$ 117,884
Security		\$ 213					\$ 213		\$ 213	\$ 1,370
Trial Court Operations Program	\$ 426,715	\$ 159,331	\$ 4,745		\$ 0		\$ 590,791		\$ 485,648	\$ 2,985,775
Enhanced Collections	\$ 9,989	\$ 2,088					\$ 12,076		\$ 26,953	\$ 95,822
Other Non-Court Operations		\$ 697				\$ (213)	\$ 484		\$ 44	\$ 325
Non-Court Operations Program	\$ 9,989	\$ 2,785				\$ (213)	\$ 12,560		\$ 26,996	\$ 96,147
Executive Office	\$ 47,587						\$ 47,587		\$ 81,618	\$ 185,246
Fiscal Services	\$ 39,819	\$ 1,477					\$ 41,296		\$ 36,930	\$ 190,322
Human Resources	\$ 24,582	\$ (8)					\$ 24,573		\$ 34,092	\$ 158,299
Business & Facilities Services	\$ 12,747	\$ 14,871					\$ 27,618		\$ 34,803	\$ 138,708
Information Technology	\$ 82,044	\$ 88,591					\$ 170,635		\$ 98,512	\$ 590,713
Court Administration Program	\$ 206,778	\$ 104,931					\$ 311,709		\$ 285,956	\$ 1,263,289
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 643,482	\$ 267,046	\$ 4,745		\$ 0	\$ (213)	\$ 915,060		\$ 798,600	\$ 4,345,211