

**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 Campos*

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

*4-20-2021*  
\_\_\_\_\_  
Date

Calaveras

\_\_\_\_\_  
Court

FY 2020-21 Q3

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Calaveras

Court

FY 2020-21 Q3

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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

Calaveras  


---

 Court  
 FY 2020-21 Q3  


---

 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)	26.7	24.7	24.7	26.7	

<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 March									
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						
<b>ASSETS</b>									
Operations	\$ (318,623)	\$ 338,010	\$ (18,882)				\$ 1,583	\$ 2,087	\$ 3,882
Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (584)	\$ (584)	\$ (1,975)
Credit Card									
Cash on Hand	\$ 850							\$ 850	\$ 850
Cash with County	\$ 0						\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 1,609,757						\$ 122,597	\$ 1,732,353	\$ 1,381,963
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,291,983</b>	<b>\$ 338,010</b>	<b>\$ (18,882)</b>				<b>\$ 123,596</b>	<b>\$ 1,734,707</b>	<b>\$ 1,384,720</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 25,442	\$ 0	\$ 9,305					\$ 34,747	\$ 4,190
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From	\$ 0							\$ 0	\$ 72
General Due To/From									
<b>Total Receivables</b>	<b>\$ 25,442</b>	<b>\$ 0</b>	<b>\$ 9,305</b>				<b>\$ 0</b>	<b>\$ 34,747</b>	<b>\$ 4,262</b>
Prepaid Expenses - General	\$ 49,242							\$ 49,242	\$ 0
Salary and Travel Advances									
Counties									\$ 60,168
<b>Total Prepaid Expenses</b>	<b>\$ 49,242</b>							<b>\$ 49,242</b>	<b>\$ 60,168</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,366,667</b>	<b>\$ 338,010</b>	<b>\$ (9,577)</b>				<b>\$ 123,596</b>	<b>\$ 1,818,695</b>	<b>\$ 1,449,150</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 140	\$ 0	\$ 15				\$ 0	\$ 155	\$ 26,087
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 72
Due to Other Courts								\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 41,006	\$ 41,006	\$ 37,647
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 164							\$ 164	\$ 33
Interest							\$ 3	\$ 3	\$ 60
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 304</b>	<b>\$ 0</b>	<b>\$ 15</b>				<b>\$ 41,009</b>	<b>\$ 41,328</b>	<b>\$ 63,898</b>
Civil							\$ 32,265	\$ 32,265	\$ 31,658
Criminal							\$ 39,723	\$ 39,723	\$ 19,291
Unreconciled - Civil and Criminal									\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 7,441	\$ 7,441	\$ 7,388
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 79,429</b>	<b>\$ 79,429</b>	<b>\$ 58,337</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (174)							\$ (174)	\$ (702)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (174)</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ (174)</b>	<b>\$ (702)</b>
Revenue Collected in Advance								\$ 6,000	\$ 6,000
Liabilities For Deposits	\$ 2,963						\$ 2,968	\$ 5,930	\$ 5,197
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 191	\$ 191	\$ 191
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 2,963</b>	<b>\$ 0</b>	<b>\$ 6,000</b>				<b>\$ 3,158</b>	<b>\$ 12,121</b>	<b>\$ 11,388</b>
<b>Total Liabilities</b>	<b>\$ 3,092</b>	<b>\$ 0</b>	<b>\$ 6,015</b>				<b>\$ 123,596</b>	<b>\$ 132,703</b>	<b>\$ 132,921</b>
<b>Total Fund Balance</b>	<b>\$ 1,363,575</b>	<b>\$ 338,010</b>	<b>\$ (15,592)</b>					<b>\$ 1,685,992</b>	<b>\$ 1,316,229</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,366,667</b>	<b>\$ 338,010</b>	<b>\$ (9,577)</b>				<b>\$ 123,596</b>	<b>\$ 1,818,695</b>	<b>\$ 1,449,150</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 March										
Fiscal Year 2020/21										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds				
		Non-Grant	Grant							
<b>REVENUES</b>										
<b>State Financing Sources</b>										
Trial Court Trust Fund	\$ 2,511,252	\$ 11,460					\$ 2,522,712	\$ 2,685,047	\$ 2,361,778	\$ 2,764,293
Improvement and Modernization Fund	\$ 1,438						\$ 1,438	\$ 5,714	\$ 0	\$ 5,714
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 51,113						\$ 51,113	\$ 60,878	\$ 51,935	\$ 40,000
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 204,143	\$ 266,625					\$ 470,768	\$ 680,307	\$ 352,528	\$ 331,346
Other Miscellaneous	\$ 50,506						\$ 50,506	\$ 50,506	\$ 50,506	\$ 50,506
	\$ 2,818,452	\$ 278,086					\$ 3,096,538	\$ 3,482,462	\$ 2,816,747	\$ 3,191,859
<b>Grants</b>										
AB 1058 Commissioner/Facilitator			\$ 78,289				\$ 78,289	\$ 198,295	\$ 98,885	\$ 215,202
Other Judicial Council Grants			\$ 350				\$ 350	\$ 1,200	\$ 980	\$ 1,820
Non-Judicial Council Grants										
			\$ 78,639				\$ 78,639	\$ 199,495	\$ 99,865	\$ 217,022
<b>Other Financing Sources</b>										
Interest Income	\$ 3,257	\$ 1,265					\$ 4,523	\$ 20,000	\$ 11,716	\$ 14,000
Investment Income										
Donations										
Local Fees		\$ 4,097					\$ 4,097	\$ 9,900	\$ 6,801	\$ 12,400
Non-Fee Revenues										
Enhanced Collections		\$ 82,569					\$ 82,569	\$ 127,631	\$ 90,704	\$ 142,701
Escheatment										
Prior Year Revenue	\$ 16,223						\$ 16,223			
County Program - Restricted										
Reimbursement Other										
Sale of Fixed Assets	\$ 8,295						\$ 8,295	\$ 100	\$ 14	\$ 55
Other Miscellaneous										
	\$ 27,776	\$ 87,932					\$ 115,707	\$ 157,631	\$ 109,234	\$ 169,156
<b>Total Revenues</b>	<b>\$ 2,846,228</b>	<b>\$ 366,017</b>	<b>\$ 78,639</b>				<b>\$ 3,290,884</b>	<b>\$ 3,839,578</b>	<b>\$ 3,025,846</b>	<b>\$ 3,578,037</b>
<b>EXPENDITURES</b>										
<b>Personal Services</b>										
Salaries - Permanent	\$ 1,158,084	\$ 50,857	\$ 52,493				\$ 1,261,434	\$ 1,892,199	\$ 1,193,810	\$ 1,757,259
Temp Help	\$ 18,712						\$ 18,712	\$ 22,880	\$ 2,750	\$ 22,880
Overtime	\$ 189						\$ 189	\$ 598	\$ 598	\$ 598
Staff Benefits	\$ 519,027	\$ 24,924	\$ 23,716				\$ 567,668	\$ 853,759	\$ 584,272	\$ 868,082
	\$ 1,696,012	\$ 75,781	\$ 76,209				\$ 1,848,002	\$ 2,768,838	\$ 1,781,431	\$ 2,648,221
<b>Operating Expenses and Equipment</b>										
General Expense	\$ 51,955		\$ 2,069				\$ 54,024	\$ 39,236	\$ 67,257	\$ 82,905
Printing								\$ 2,200	\$ 3,536	\$ 1,200
Telecommunications	\$ 10,132		\$ 455				\$ 10,586	\$ 18,850	\$ 11,060	\$ 18,586
Postage	\$ 11,865						\$ 11,865	\$ 15,531	\$ 11,729	\$ 15,418
Insurance	\$ 3,536						\$ 3,536	\$ 3,700	\$ 3,120	\$ 2,865
In-State Travel	\$ 59						\$ 59	\$ 3,000	\$ 8,466	\$ 8,000
Out-of-State Travel										
Training	\$ 3,165						\$ 3,165	\$ 1,262	\$ 408	\$ 2,000
Security Services	\$ 603						\$ 603	\$ 800	\$ 603	\$ 800
Facility Operations	\$ 38,613		\$ 2,574				\$ 41,187	\$ 264,476	\$ 44,977	\$ 119,912
Utilities										
Contracted Services	\$ 183,041	\$ 7,412	\$ 560				\$ 191,013	\$ 317,634	\$ 226,199	\$ 336,154
Consulting and Professional Services	\$ 2,105	\$ 128,594					\$ 130,699	\$ 380,802	\$ 40,997	\$ 6,700
Information Technology	\$ 41,710						\$ 41,710	\$ 124,073	\$ 52,329	\$ 148,399
Major Equipment	\$ 30,887						\$ 30,887	\$ 40,528	\$ 40,528	\$ 164,975
Other Items of Expense	\$ 318						\$ 318	\$ 1,000	\$ 706	\$ 500
	\$ 377,989	\$ 136,006	\$ 5,658				\$ 519,652	\$ 1,172,564	\$ 511,916	\$ 908,314
<b>Special Items of Expense</b>										
Grand Jury										
Jury Costs	\$ 9,638						\$ 9,638	\$ 8,000	\$ 9,918	\$ 6,500
Judgements, Settlements and Claims										
Debt Service										
Other										
<b>Capital Costs</b>										
<b>Internal Cost Recovery</b>										
Prior Year Expense Adjustment	\$ (25,587)	\$ 13,223	\$ 12,364				\$ 0	\$ 0	\$ 0	\$ 0
	\$ (15,949)	\$ 13,223	\$ 12,364				\$ 9,638	\$ 8,000	\$ 9,918	\$ 6,500
<b>Total Expenditures</b>	<b>\$ 2,058,052</b>	<b>\$ 225,009</b>	<b>\$ 94,231</b>				<b>\$ 2,377,292</b>	<b>\$ 3,949,402</b>	<b>\$ 2,303,264</b>	<b>\$ 3,563,035</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 788,176</b>	<b>\$ 141,008</b>	<b>\$ (15,592)</b>				<b>\$ 913,592</b>	<b>\$ (109,824)</b>	<b>\$ 722,582</b>	<b>\$ 15,002</b>
<b>Operating Transfers In (Out)</b>								\$ 0		\$ 0
<b>Fund Balance (Deficit)</b>										
Beginning Balance (Deficit)	\$ 575,399	\$ 197,002	\$ 0				\$ 772,400	\$ 772,400	\$ 593,647	\$ 593,647
Ending Balance (Deficit)	\$ 1,363,575	\$ 338,010	\$ (15,592)				\$ 1,685,992	\$ 662,576	\$ 1,316,229	\$ 608,649

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

	For the month ended March									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 408,580	\$ 33,363					\$ 441,943	\$ 1,143,476	\$ 598,931	\$ 1,024,415
Traffic & Other Infractions	\$ 102,266					\$ 0	\$ 102,266	\$ 195,725	\$ 99,438	\$ 158,724
Other Criminal Cases	\$ 105,627	\$ 134,236					\$ 239,863	\$ 574,627	\$ 132,545	\$ 171,724
Civil	\$ 92,549	\$ 3,703					\$ 96,251	\$ 161,816	\$ 132,564	\$ 174,132
Family & Children Services	\$ 120,048	\$ 13,143				\$ 0	\$ 133,191	\$ 140,503	\$ 141,463	\$ 276,168
Probate, Guardianship & Mental Health Services	\$ 48,445	\$ (217)					\$ 48,228	\$ 142,019	\$ 48,111	\$ 31,732
Juvenile Dependency Services	\$ 3,364	\$ 115,214					\$ 118,577	\$ 31,823	\$ 124,214	\$ 221,230
Juvenile Delinquency Services	\$ 3,363	\$ 1,883					\$ 5,246	\$ 30,623	\$ 6,882	\$ 9,233
Other Court Operations	\$ 304,009	\$ 4,880					\$ 308,888	\$ 169,202	\$ 239,635	\$ 190,869
Court Interpreters	\$ 15,962	\$ 16,521					\$ 32,483	\$ 68,899	\$ 55,283	\$ 49,074
Jury Services	\$ 15,361	\$ 6,067	\$ 9,638				\$ 31,066	\$ 66,119	\$ 51,549	\$ 88,304
Security		\$ 47,113					\$ 47,113		\$ 1,318	\$ 3,817
<b>Trial Court Operations Program</b>	<b>\$ 1,219,573</b>	<b>\$ 375,905</b>	<b>\$ 9,638</b>			<b>\$ 0</b>	<b>\$ 1,605,115</b>	<b>\$ 2,724,832</b>	<b>\$ 1,631,933</b>	<b>\$ 2,399,422</b>
Enhanced Collections	\$ 72,136	\$ 7,416				\$ 0	\$ 79,552	\$ 110,631	\$ 89,244	\$ 122,701
Other Non-Court Operations	\$ 28,200						\$ 28,200	\$ 12,027	\$ 41,615	\$ 15,850
<b>Non-Court Operations Program</b>	<b>\$ 100,336</b>	<b>\$ 7,416</b>				<b>\$ 0</b>	<b>\$ 107,752</b>	<b>\$ 122,658</b>	<b>\$ 130,859</b>	<b>\$ 138,551</b>
Executive Office	\$ 182,364	\$ 4					\$ 182,368	\$ 226,717	\$ 157,199	\$ 213,710
Fiscal Services	\$ 90,338	\$ 10,260					\$ 100,598	\$ 142,924	\$ 99,397	\$ 134,600
Human Resources	\$ 81,975	\$ 1,396					\$ 83,372	\$ 71,928	\$ 62,610	\$ 75,859
Business & Facilities Services	\$ 24,205	\$ 55,334					\$ 79,539	\$ 308,318	\$ 70,971	\$ 267,250
Information Technology	\$ 149,210	\$ 69,338					\$ 218,547	\$ 352,025	\$ 150,296	\$ 333,643
<b>Court Administration Program</b>	<b>\$ 528,093</b>	<b>\$ 136,331</b>					<b>\$ 664,424</b>	<b>\$ 1,101,912</b>	<b>\$ 540,473</b>	<b>\$ 1,025,062</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,848,002</b>	<b>\$ 519,652</b>	<b>\$ 9,638</b>			<b>\$ 0</b>	<b>\$ 2,377,292</b>	<b>\$ 3,949,402</b>	<b>\$ 2,303,264</b>	<b>\$ 3,563,035</b>