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.

Monica L. Alemán Digitally signed by Monica L. Alemán
Date: 2025.08.19 09:47:02 -07'00'

Signature of Presiding Judge or Court Executive

Date

Calaveras

Court

2024-25 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Calaveras

Court

2024-25 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Calaveras

Court

2024-25 Q4

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	27.6	-.40	0	0	0

[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 June								
	Fiscal Year 2024/25								2023/24
	Governmental Funds								
		Special Revenue							
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
ASSETS									
Operations	$ (372,328)	$ 343,359	$ 0				$ 3,850	$ (25,119)	$ (47,156)
Payroll	$ 0							$ 0	$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							$ 0	$ 0	$ 0
Trust							$ (6,757)	$ (6,757)	$ (2,248)
Credit Card									
Cash on Hand	$ 1,100							$ 1,100	$ 1,100
Cash with County	$ 0							$ 0	$ 0
Cash Outside of the JCC									
Cash Held with the JCC	$ 9,754							$ 9,754	$ 10,887
Cash Equivalents	$ 1,048,497						$ 194,774	$ 1,243,271	$ 1,811,435
Total Cash and Cash Equivalents	$ 687,024	$ 343,359	$ 0				$ 191,868	$ 1,222,250	$ 1,774,018
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	$ 2,747	$ 3,963						$ 6,710	$ 675
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	$ 4,390							$ 4,390	$ 1,949
Civil Jury Fees									
Trust									
Due From Other Funds	$ 21,331							$ 21,331	$ 26,742
Due From Other Governments	$ 2	$ 20,375						$ 20,378	$ 1,982
Due From Other Courts	$ 0							$ 0	$ 0
Due From State	$ 19,409	$ 3,366	$ 22,193					$ 44,968	$ 67,530
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	$ 312							$ 312	$ 448
Total Receivables	$ 48,192	$ 27,704	$ 22,193					$ 98,088	$ 99,326
Prepaid Expenses - General	$ 279,333							$ 279,333	$ 272,657
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	$ 279,333							$ 279,333	$ 272,657
Other Assets									
Total Other Assets									
Total Assets	$ 1,014,549	$ 371,063	$ 22,193				$ 191,868	$ 1,599,672	$ 2,146,001
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	$ 3,314	$ 10,991	$ 255					$ 14,559	$ 12,690
Accounts Payable - General	$ 9,022	$ 0	$ 11				$ 0	$ 9,033	$ 1,576
Due to Other Funds	$ 0	$ 671	$ 20,660				$ 312	$ 21,643	$ 27,190
Due to Other Courts			$ 0					$ 0	$ 0
Due to State	$ 205,413	$ 25						$ 205,438	$ 233,311
TC145 Liability							$ 42,849	$ 42,849	$ 43,477
Due to Other Governments	$ 0	$ 21,476						$ 21,476	$ 9,589
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	$ 0							$ 0	$ 0
Interest							$ 163	$ 163	$ 134
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	$ 217,749	$ 33,163	$ 20,927				$ 43,323	$ 315,161	$ 327,968
Civil							$ 43,482	$ 43,482	$ 222,418
Criminal							$ 88,128	$ 88,128	$ 104,566
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							$ 13,776	$ 13,776	$ 13,197
Miscellaneous Trust									
Total Trust Deposits							$ 145,386	$ 145,386	$ 340,181
Accrued Payroll	$ 112,243	$ 1,282	$ 1,266					$ 114,791	$ 85,801
Benefits Payable	$ 51,381							$ 51,381	$ 30,299
Deferred Compensation Payable	$ 0							$ 0	$ 0
Deductions Payable	$ 10							$ 10	$ 0
Payroll Clearing	$ (32)							$ (32)	$ (32)
Total Payroll Liabilities	$ 163,602	$ 1,282	$ 1,266					$ 166,150	$ 116,068
Revenue Collected in Advance	$ 110,000	$ 51,696	$ 0					$ 161,696	$ 145,769
Liabilities For Deposits	$ 3,656						$ 2,968	$ 6,624	$ 6,624
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							$ 191	$ 191	$ 191
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	$ 113,656	$ 51,696	$ 0				$ 3,158	$ 168,510	$ 152,584
Total Liabilities	$ 495,007	$ 86,140	$ 22,193				$ 191,868	$ 795,208	$ 936,801
Total Fund Balance	$ 519,542	$ 284,923	$ 0					$ 804,464	$ 1,209,200
Total Liabilities and Fund Balance	$ 1,014,549	$ 371,063	$ 22,193				$ 191,868	$ 1,599,672	$ 2,146,001

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 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)
		Special Revenue									
	General	Non-Grant	Grant	Capital Projects	Debt Service						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	$ 3,187,708	$ 19,581						$ 3,207,290	$ 3,711,725	$ 3,116,715	$ 3,439,549
Improvement and Modernization Fund	$ 10,933							$ 10,933		$ 2,471	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	$ 0							$ 0	$ 24,255	$ 54,847	$ 68,993
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	$ 357,802							$ 357,802	$ 298,158	$ 313,351	$ 281,941
Other Miscellaneous	$ 50,506	$ 244,074						$ 294,580	$ 346,275	$ 250,903	$ 348,002
	$ 3,606,950	$ 263,655						$ 3,870,604	$ 4,380,413	$ 3,738,286	$ 4,138,485
Grants											
AB 1058 Commissioner/Facilitator			$ 99,509					$ 99,509	$ 215,454	$ 122,477	$ 171,926
Other Judicial Council Grants	$ 0		$ 1,850					$ 1,850		$ 1,900	
Non-Judicial Council Grants											
	$ 0		$ 101,359					$ 101,359	$ 215,454	$ 124,377	$ 171,926
Other Financing Sources											
Interest Income	$ 70,797	$ 25,192						$ 95,989	$ 98,804	$ 130,034	$ 72,183
Investment Income											
Donations											
Local Fees	$ 0	$ 4,255						$ 4,255	$ 884	$ 3,093	$ 10,615
Non-Fee Revenues											
Enhanced Collections		$ 120,302						$ 120,302	$ 52,621	$ 86,943	$ 93,418
Escheatment											$ 704
Prior Year Revenue	$ (42,012)	$ 534						$ (41,478)		$ (22,480)	$ 1,543
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											$ 4,000
Other Miscellaneous	$ 1,887							$ 1,887		$ 4,748	$ 18
	$ 30,672	$ 150,283						$ 180,955	$ 152,309	$ 202,338	$ 182,481
Total Revenues	$ 3,637,621	$ 413,938	$ 101,359					$ 4,152,918	$ 4,748,176	$ 4,065,002	$ 4,492,892
EXPENDITURES											
Personnel Services											
Salaries - Permanent	$ 1,800,404	$ 47,125	$ 49,199					$ 1,896,728	$ 2,125,747	$ 1,773,885	$ 2,153,749
Temp Help	$ 19,194							$ 19,194		$ 41,841	
Overtime	$ 1,609	$ 6						$ 1,615		$ 7,357	
Staff Benefits	$ 961,037	$ 20,457	$ 24,085					$ 1,005,579	$ 789,930	$ 884,150	$ 1,013,796
	$ 2,782,245	$ 67,588	$ 73,283					$ 2,923,117	$ 2,915,677	$ 2,707,233	$ 3,167,545
Operating Expenses and Equipment											
General Expense	$ 199,718		$ 2,544					$ 202,262	$ 76,254	$ 84,691	$ 59,576
Printing	$ 4,164		$ 12					$ 4,176	$ 3,075	$ 4,801	$ 4,175
Telecommunications	$ 31,195		$ 1,511					$ 32,706	$ 42,155	$ 20,491	$ 22,274
Postage	$ 25,268							$ 25,268	$ 48,460	$ 48,669	$ 15,810
Insurance	$ 6,040							$ 6,040	$ 5,200	$ 5,147	$ 4,447
In-State Travel	$ 5,024		$ 2,694					$ 7,719	$ 13,170	$ 11,545	$ 18,557
Out-of-State Travel										$ 107	
Training	$ 3,631		$ 760					$ 4,391	$ 6,750	$ 5,463	$ 6,050
Security Services	$ 852							$ 852	$ 875	$ 852	$ 1,700
Facility Operations	$ 79,242		$ 4,047					$ 83,289	$ 185,479	$ 60,523	$ 63,815
Utilities											
Contracted Services	$ 631,512	$ 74,600	$ 1,850					$ 707,962	$ 497,251	$ 456,243	$ 444,162
Consulting and Professional Services	$ 3,625	$ 234,559						$ 238,184	$ 278,530	$ 217,161	$ 308,532
Information Technology	$ 182,621	$ 37,238						$ 219,860	$ 237,927	$ 219,903	$ 206,563
Major Equipment	$ 90,527							$ 90,527	$ 157,570		$ 7,000
Other Items of Expense	$ 2,075							$ 2,075	$ 2,410	$ 2,410	$ 1,250
	$ 1,265,494	$ 346,397	$ 13,419					$ 1,625,309	$ 1,555,106	$ 1,138,004	$ 1,163,911
Special Items of Expense											
Grand Jury											
Jury Costs	$ 13,189							$ 13,189	$ 5,250	$ 3,084	$ 7,500
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	$ (14,657)		$ 14,657					$ 0	$ 37,102	$ 0	$ 0
Prior Year Expense Adjustment	$ (3,962)							$ (3,962)	$ 90	$ (6,099)	$ 6,255
	$ (5,429)		$ 14,657					$ 9,228	$ 42,442	$ (3,015)	$ 13,755
Total Expenditures	$ 4,042,310	$ 413,985	$ 101,359					$ 4,557,654	$ 4,513,225	$ 3,842,222	$ 4,345,211
Excess (Deficit) of Revenues Over Expenditures	$ (404,688)	$ (47)	$ 0					$ (404,736)	$ 234,951	$ 222,779	$ 147,681
Operating Transfers In (Out)		$ 0						$ 0	$ 6,120	$ 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)	$ 519,542	$ 284,923	$ 0					$ 804,464	$ 1,450,271	$ 1,209,200	$ 1,134,102

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

	For the month ended June									
	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	$ 760,088	$ 194,937				$ 58,126	$ 1,013,152	$ 896,289	$ 733,246	$ 1,054,545
Traffic & Other Infractions	$ 106,809	$ 597					$ 107,406	$ 300,051	$ 81,398	$ 168,892
Other Criminal Cases	$ 219,111	$ 284,382					$ 503,493	$ 593,007	$ 508,237	$ 564,211
Civil	$ 346,792	$ 15,474					$ 362,265	$ 312,968	$ 284,262	$ 307,920
Family & Children Services	$ 206,039	$ 20,708			$ 0		$ 226,747	$ 321,511	$ 251,807	$ 188,366
Probate, Guardianship & Mental Health Services	$ 56,743	$ 9,388					$ 66,131	$ 120,833	$ 94,525	$ 135,446
Juvenile Dependency Services	$ 15,652	$ 318,139					$ 333,791	$ 316,430	$ 269,362	$ 269,712
Juvenile Delinquency Services	$ 14,055	$ 7,835					$ 21,890	$ 55	$ 15,744	$ 41,402
Other Court Operations	$ 195,709	$ 16,412					$ 212,121	$ 40,086	$ 227,825	$ 72,493
Court Interpreters	$ (209)	$ 23,597				$ (58,332)	$ (34,944)	$ 52,598	$ 54,847	$ 63,535
Jury Services		$ 11,509	$ 13,189			$ 0	$ 24,699	$ 6,230	$ 13,097	$ 117,884
Security		$ 852					$ 852	$ 1,475	$ 1,449	$ 1,370
Trial Court Operations Program	$ 1,920,788	$ 903,831	$ 13,189		$ 0	$ (206)	$ 2,837,602	$ 2,961,533	$ 2,535,799	$ 2,985,775
Enhanced Collections	$ 46,217	$ 74,928					$ 121,145	$ 52,622	$ 87,944	$ 95,822
Other Non-Court Operations		$ 916				$ (213)	$ 702		$ 44	$ 325
Non-Court Operations Program	$ 46,217	$ 75,844				$ (213)	$ 121,847	$ 52,622	$ 87,987	$ 96,147
Executive Office	$ 256,571	$ 5,515					$ 262,086	$ 196,320	$ 197,870	$ 185,246
Fiscal Services	$ 162,559	$ 22,505				$ (3,000)	$ 182,063	$ 160,718	$ 165,771	$ 190,322
Human Resources	$ 116,364	$ 18,828				$ (33)	$ 135,159	$ 179,028	$ 112,030	$ 158,299
Business & Facilities Services	$ 54,715	$ 118,966				$ (509)	$ 173,172	$ 407,436	$ 176,212	$ 138,708
Information Technology	$ 365,903	$ 479,820					$ 845,724	$ 555,568	$ 566,554	$ 590,713
Court Administration Program	$ 956,112	$ 645,635				$ (3,542)	$ 1,598,205	$ 1,499,070	$ 1,218,436	$ 1,263,289
Expenditures Not Distributed or Posted to a Program	$ 0	$ 0					$ 0		$ 0	$ 0
Prior Year Adjustments Not Posted to a Program										
Total	$ 2,923,117	$ 1,625,309	$ 13,189		$ 0	$ (3,962)	$ 4,557,654	$ 4,513,225	$ 3,842,222	$ 4,345,211