

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.

Margaret L Smith
Signature of Presiding Judge or Court Executive

1-31-2023
Date

Calaveras
Court

2022-23 Q2
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Calaveras

Court

2022-23 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Calaveras

Court

2022-23 Q2

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	24.90	23.90	24.90		

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 December								
	Fiscal Year 2022/23								2021/22
	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							
ASSETS									
Operations	\$ (628,310)	\$ 640,217	\$ (23,987)				\$ 1,022	\$ (11,058)	\$ 746
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (104)	\$ (104)	\$ (822)
Credit Card									
Cash on Hand	\$ 850							\$ 850	\$ 850
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 1,794,870						\$ 215,540	\$ 2,010,410	\$ 1,714,738
Total Cash and Cash Equivalents	\$ 1,167,410	\$ 640,217	\$ (23,987)				\$ 216,459	\$ 2,000,098	\$ 1,715,512
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	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 25,938					\$ 25,938	\$ 74,558
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 0	\$ 0	\$ 25,938					\$ 25,938	\$ 74,558
Prepaid Expenses - General	\$ 130,931							\$ 130,931	\$ 154,816
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 130,931							\$ 130,931	\$ 154,816
Other Assets									
Total Other Assets									
Total Assets	\$ 1,298,340	\$ 640,217	\$ 1,950				\$ 216,459	\$ 2,156,966	\$ 1,944,886
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 11,302	\$ 0	\$ 31				\$ 0	\$ 11,332	\$ 5,372
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 88,832	\$ 46,078	\$ 6,350					\$ 141,259	\$ 133,992
TC145 Liability							\$ 39,580	\$ 39,580	\$ 26,921
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 18
Interest							\$ 574	\$ 574	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 100,133	\$ 46,078	\$ 6,381				\$ 40,155	\$ 192,746	\$ 166,303
Civil							\$ 86,545	\$ 86,545	\$ 43,577
Criminal							\$ 78,009	\$ 78,009	\$ 13,522
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 8,592	\$ 8,592	\$ 7,443
Miscellaneous Trust									
Total Trust Deposits							\$ 173,146	\$ 173,146	\$ 64,543
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 31,495							\$ 31,495	\$ 30,882
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 31,495	\$ 0	\$ 0					\$ 31,495	\$ 30,882
Revenue Collected in Advance		\$ 0	\$ 0					\$ 0	\$ 6,000
Liabilities For Deposits	\$ 3,728						\$ 2,968	\$ 6,696	\$ 6,208
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 191	\$ 191	\$ 191
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,728	\$ 0	\$ 0				\$ 3,158	\$ 6,886	\$ 12,399
Total Liabilities	\$ 135,356	\$ 46,078	\$ 6,381				\$ 216,459	\$ 404,273	\$ 274,126
Total Fund Balance	\$ 1,162,984	\$ 594,139	\$ (4,430)					\$ 1,752,693	\$ 1,670,760
Total Liabilities and Fund Balance	\$ 1,298,340	\$ 640,217	\$ 1,950				\$ 216,459	\$ 2,156,966	\$ 1,944,886

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 December											
Fiscal Year 2022/23										2021/22	
	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	\$ 2,020,408	\$ 6,476					\$ 2,026,884		\$ 1,742,336	\$ 3,042,037	
Improvement and Modernization Fund										\$ 5,714	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 30,383						\$ 30,383		\$ 34,318	\$ 54,669	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 107,510						\$ 107,510		\$ 182,819	\$ 439,221	
Other Miscellaneous	\$ 50,506	\$ 400,000					\$ 450,506		\$ 250,506	\$ 50,506	
	\$ 2,208,807	\$ 406,476					\$ 2,615,284		\$ 2,209,979	\$ 3,592,147	
Grants											
AB 1058 Commissioner/Facilitator			\$ 54,441				\$ 54,441		\$ 73,928	\$ 215,202	
Other Judicial Council Grants			\$ (70)				\$ (70)		\$ 87,964	\$ 1,200	
Non-Judicial Council Grants											
			\$ 54,371				\$ 54,371		\$ 161,892	\$ 216,402	
Other Financing Sources											
Interest Income	\$ 16,264	\$ 7,936					\$ 24,200		\$ 641	\$ 7,000	
Investment Income											
Donations											
Local Fees		\$ 1,176					\$ 1,176		\$ 2,818	\$ 8,900	
Non-Fee Revenues											
Enhanced Collections		\$ 35,148					\$ 35,148		\$ 50,097	\$ 130,000	
Escheatment											
Prior Year Revenue	\$ 3,155						\$ 3,155		\$ (4)		
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 8						\$ 8		\$ 7	\$ 100	
	\$ 19,426	\$ 44,260					\$ 63,686		\$ 53,559	\$ 146,000	
Total Revenues	\$ 2,228,234	\$ 450,736	\$ 54,371				\$ 2,733,341		\$ 2,425,430	\$ 3,954,549	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 790,923	\$ 31,766	\$ 28,372				\$ 851,061		\$ 795,823	\$ 1,729,717	
Temp Help	\$ 7,233						\$ 7,233		\$ 12,518	\$ 49,632	
Overtime	\$ 158	\$ 587					\$ 744		\$ 405		
Staff Benefits	\$ 374,670	\$ 13,813	\$ 14,306				\$ 402,789		\$ 400,451	\$ 895,264	
	\$ 1,172,983	\$ 46,166	\$ 42,678				\$ 1,261,827		\$ 1,209,196	\$ 2,674,613	
Operating Expenses and Equipment											
General Expense	\$ 53,176		\$ 813				\$ 53,989		\$ 20,938	\$ 37,794	
Printing	\$ 1,844						\$ 1,844		\$ 1,419	\$ 2,420	
Telecommunications	\$ 6,783		\$ 287				\$ 7,070		\$ 6,914	\$ 20,045	
Postage	\$ 1,489						\$ 1,489		\$ 10,837	\$ 15,762	
Insurance	\$ 4,047						\$ 4,047		\$ 4,068	\$ 3,900	
In-State Travel	\$ 889						\$ 889			\$ 9,500	
Out-of-State Travel											
Training	\$ 916						\$ 916		\$ 2,026	\$ 11,547	
Security Services	\$ 420						\$ 420		\$ 408	\$ 975	
Facility Operations	\$ 27,489		\$ 1,930				\$ 29,420		\$ 53,992	\$ 328,351	
Utilities											
Contracted Services	\$ 154,791	\$ 2,824	\$ 5,063				\$ 162,679		\$ 155,228	\$ 402,563	
Consulting and Professional Services	\$ 2,395	\$ 45,973					\$ 48,368		\$ 78,374	\$ 176,304	
Information Technology	\$ 76,733						\$ 76,733		\$ 24,115	\$ 108,549	
Major Equipment	\$ 88,867						\$ 88,867			\$ 155,000	
Other Items of Expense	\$ 245						\$ 245		\$ 270	\$ 700	
	\$ 420,083	\$ 48,797	\$ 8,094				\$ 476,974		\$ 358,588	\$ 1,273,410	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,781						\$ 1,781		\$ 1,476	\$ 12,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (8,029)		\$ 8,029				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (21)						\$ (21)		\$ (544)		
	\$ (6,269)		\$ 8,029				\$ 1,760		\$ 932	\$ 12,000	
Total Expenditures	\$ 1,586,797	\$ 94,963	\$ 58,801				\$ 1,740,561		\$ 1,568,716	\$ 3,960,023	
Excess (Deficit) of Revenues Over Expenditures	\$ 641,437	\$ 355,773	\$ (4,430)				\$ 992,780		\$ 856,714	\$ (5,474)	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 521,548	\$ 238,366	\$ 0				\$ 759,913	\$ 759,913	\$ 814,046	\$ 814,046	
Ending Balance (Deficit)	\$ 1,162,984	\$ 594,139	\$ (4,430)				\$ 1,752,693	\$ 759,913	\$ 1,670,760	\$ 808,572	

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

For the month ended December

Fiscal Year 2022/23

2021/22

	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	\$ 218,361	\$ 18,338					\$ 236,699		\$ 223,958	\$ 1,145,614
Traffic & Other Infractions	\$ 70,702	\$ 37					\$ 70,739		\$ 63,373	\$ 136,362
Other Criminal Cases	\$ 73,255	\$ 52,144					\$ 125,400		\$ 149,912	\$ 364,054
Civil	\$ 43,435	\$ 23,848					\$ 67,283		\$ 64,790	\$ 145,820
Family & Children Services	\$ 75,934	\$ 11,100			\$ 0		\$ 87,034		\$ 109,344	\$ 192,961
Probate, Guardianship & Mental Health Services	\$ 46,411	\$ 26					\$ 46,437		\$ 45,139	\$ 158,735
Juvenile Dependency Services	\$ 2,554	\$ 82,234					\$ 84,788		\$ 75,551	\$ 47,774
Juvenile Delinquency Services	\$ 2,554	\$ 7,037					\$ 9,591		\$ 2,591	\$ 46,574
Other Court Operations	\$ 202,208	\$ 6,790					\$ 208,998		\$ 185,683	\$ 100,407
Court Interpreters	\$ 12,127	\$ 13,431					\$ 25,558		\$ 21,627	\$ 55,328
Jury Services	\$ (750)	\$ 233	\$ 1,781				\$ 1,264		\$ 14,510	\$ 43,691
Security		\$ 420					\$ 420		\$ 408	
Trial Court Operations Program	\$ 746,792	\$ 215,639	\$ 1,781		\$ 0		\$ 964,211		\$ 956,885	\$ 2,437,320
Enhanced Collections	\$ 47,238	\$ 2,850					\$ 50,089		\$ 49,666	\$ 112,644
Other Non-Court Operations	\$ 3,139	\$ 2					\$ 3,141		\$ 5,040	\$ 48,390
Non-Court Operations Program	\$ 50,378	\$ 2,852					\$ 53,230		\$ 54,706	\$ 161,034
Executive Office	\$ 250,673	\$ 458					\$ 251,130		\$ 203,665	\$ 232,446
Fiscal Services	\$ 52,650	\$ 8,735					\$ 61,385		\$ 71,577	\$ 160,076
Human Resources	\$ 26,491	\$ 1,543					\$ 28,034		\$ 39,454	\$ 99,666
Business & Facilities Services	\$ 10,626	\$ 36,108					\$ 46,735		\$ 81,843	\$ 367,959
Information Technology	\$ 124,219	\$ 211,639				\$ (21)	\$ 335,837		\$ 160,585	\$ 501,522
Court Administration Program	\$ 464,658	\$ 258,483				\$ (21)	\$ 723,121		\$ 557,125	\$ 1,361,669
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,261,827	\$ 476,974	\$ 1,781		\$ 0	\$ (21)	\$ 1,740,561		\$ 1,568,716	\$ 3,960,023