

**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

*10/27/21*  
\_\_\_\_\_  
Date

Calaveras

\_\_\_\_\_  
Court

Q1

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

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Calaveras

Court

Q1

Fiscal Year and Ending Quarter

*Approved by [Signature]*

FOOTNOTES

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

Calaveras

Court

Q1

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)	24.60	22.60			

<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 September									
Fiscal Year 2021/22									
	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	\$ (226,547)	\$ 276,920	\$ (47,299)				\$ 4,287	\$ 7,361	\$ (9,041)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,316)	\$ (1,316)	\$ (317)
Credit Card									
Cash on Hand	\$ 850							\$ 850	\$ 850
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 1,409,099						\$ 1,248,318	\$ 2,657,417	\$ 1,556,681
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,183,402</b>	<b>\$ 276,920</b>	<b>\$ (47,299)</b>				<b>\$ 1,251,289</b>	<b>\$ 2,664,312</b>	<b>\$ 1,548,173</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
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	\$ 53,173					\$ 53,173	\$ 36,067
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From	\$ 0							\$ 0	\$ 7
General Due To/From	\$ 0							\$ 0	\$ 0
<b>Total Receivables</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 53,173</b>					<b>\$ 53,173</b>	<b>\$ 36,074</b>
Prepaid Expenses - General	\$ 219,465							\$ 219,465	\$ 142,025
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 219,465</b>							<b>\$ 219,465</b>	<b>\$ 142,025</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,402,867</b>	<b>\$ 276,920</b>	<b>\$ 5,874</b>				<b>\$ 1,251,289</b>	<b>\$ 2,936,950</b>	<b>\$ 1,726,272</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 7,851	\$ 0	\$ 42				\$ 0	\$ 7,892	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 7
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 133,992							\$ 133,992	\$ 0
TC145 Liability							\$ 41,886	\$ 41,886	\$ 28,475
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	\$ 0
Interest							\$ 5	\$ 5	\$ 4
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 141,843</b>	<b>\$ 0</b>	<b>\$ 42</b>				<b>\$ 41,891</b>	<b>\$ 183,776</b>	<b>\$ 28,486</b>
Civil							\$ 1,184,403	\$ 1,184,403	\$ 31,983
Criminal							\$ 14,382	\$ 14,382	\$ 42,034
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 7,455	\$ 7,455	\$ 7,434
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 1,206,240</b>	<b>\$ 1,206,240</b>	<b>\$ 81,452</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (2,191)							\$ (2,191)	\$ (245)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (2,191)</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ (2,191)</b>	<b>\$ (245)</b>
Revenue Collected in Advance								\$ 6,000	\$ 6,000
Liabilities For Deposits	\$ 3,069						\$ 2,968	\$ 6,037	\$ 5,228
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 191	\$ 191	\$ 191
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 3,069</b>	<b>\$ 0</b>	<b>\$ 6,000</b>				<b>\$ 3,158</b>	<b>\$ 12,228</b>	<b>\$ 11,417</b>
<b>Total Liabilities</b>	<b>\$ 142,721</b>	<b>\$ 0</b>	<b>\$ 6,042</b>				<b>\$ 1,251,289</b>	<b>\$ 1,400,052</b>	<b>\$ 121,109</b>
<b>Total Fund Balance</b>	<b>\$ 1,260,146</b>	<b>\$ 276,920</b>	<b>\$ (168)</b>					<b>\$ 1,536,898</b>	<b>\$ 1,605,163</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,402,867</b>	<b>\$ 276,920</b>	<b>\$ 5,874</b>				<b>\$ 1,251,289</b>	<b>\$ 2,936,950</b>	<b>\$ 1,726,272</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 September											
Fiscal Year 2021/22											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2020/21		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 1,177,463	\$ 1,583					\$ 1,179,046	\$ 3,042,037	\$ 1,211,754	\$ 2,685,047	
Improvement and Modernization Fund								\$ 5,714	\$ 1,438	\$ 5,714	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 18,013						\$ 18,013	\$ 54,669	\$ 9,633	\$ 60,878	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 20,138						\$ 20,138	\$ 439,221	\$ 202,468	\$ 680,307	
Other Miscellaneous								\$ 50,506		\$ 50,506	
	\$ 1,215,615	\$ 1,583					\$ 1,217,198	\$ 3,592,147	\$ 1,425,294	\$ 3,482,452	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 34,931				\$ 34,931	\$ 215,202		\$ 198,295	
Other Judicial Council Grants			\$ 350				\$ 87,964	\$ 1,200	\$ 350	\$ 1,200	
Non-Judicial Council Grants											
			\$ 87,614				\$ 87,614	\$ 35,281		\$ 199,495	
<b>Other Financing Sources</b>											
Interest Income	\$ 2	\$ 2					\$ 4	\$ 7,000	\$ 15	\$ 20,000	
Investment Income											
Donations											
Local Fees		\$ 661					\$ 661	\$ 8,900	\$ 554	\$ 9,900	
Non-Fee Revenues											
Enhanced Collections		\$ 15,461					\$ 15,461	\$ 130,000	\$ 16,372	\$ 127,631	
Escheatment											
Prior Year Revenue	\$ (4)						\$ (4)		\$ 16,223		
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets	\$ 0						\$ 0	\$ 100	\$ 132	\$ 100	
Other Miscellaneous											
	\$ (2)	\$ 16,125					\$ 16,122	\$ 146,000	\$ 33,296	\$ 157,631	
<b>Total Revenues</b>	<b>\$ 1,215,612</b>	<b>\$ 105,322</b>	<b>\$ 35,281</b>				<b>\$ 1,356,215</b>	<b>\$ 3,954,549</b>	<b>\$ 1,458,940</b>	<b>\$ 3,839,578</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 297,423	\$ 13,393	\$ 17,787				\$ 328,603	\$ 1,729,717	\$ 357,489	\$ 1,892,199	
Temp Help	\$ 2,813						\$ 2,813	\$ 49,632	\$ 3,963	\$ 22,880	
Overtime	\$ 208						\$ 208		\$ 30		
Staff Benefits	\$ 170,481	\$ 7,233	\$ 9,308				\$ 187,022	\$ 895,264	\$ 188,832	\$ 853,759	
	\$ 470,924	\$ 20,626	\$ 27,095				\$ 518,645	\$ 2,674,613	\$ 550,315	\$ 2,768,838	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 5,224		\$ 427				\$ 5,651	\$ 37,794	\$ 3,477	\$ 39,236	
Printing	\$ 1,419						\$ 1,419	\$ 2,420		\$ 2,204	
Telecommunications	\$ 2,768		\$ 112				\$ 2,879	\$ 20,045	\$ 2,672	\$ 18,850	
Postage	\$ 10,356						\$ 10,356	\$ 15,762	\$ 4,054	\$ 15,531	
Insurance								\$ 3,900		\$ 3,700	
In-State Travel								\$ 9,500		\$ 3,000	
Out-of-State Travel											
Training	\$ 1,897						\$ 1,897	\$ 11,547		\$ 1,262	
Security Services	\$ 201						\$ 201		\$ 201	\$ 800	
Facility Operations	\$ 13,869		\$ 965				\$ 14,834	\$ 328,351	\$ 10,989	\$ 264,476	
Utilities											
Contracted Services	\$ 45,220	\$ 702	\$ 1,535				\$ 47,456	\$ 402,563	\$ 36,128	\$ 317,634	
Consulting and Professional Services	\$ 625	\$ 20,687					\$ 21,312	\$ 176,304	\$ 970	\$ 380,802	
Information Technology	\$ 8,280						\$ 8,280	\$ 108,549	\$ 13,914	\$ 124,073	
Major Equipment								\$ 155,000			
Other Items of Expense	\$ 173						\$ 173	\$ 700	\$ 73	\$ 1,000	
	\$ 90,030	\$ 21,388	\$ 3,038				\$ 114,457	\$ 1,273,410	\$ 72,479	\$ 1,172,564	
<b>Special Items of Expense</b>											
Grand Jury											
Jury Costs	\$ 805						\$ 805	\$ 12,000	\$ 3,384	\$ 8,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
<b>Capital Costs</b>											
Internal Cost Recovery	\$ (9,538)	\$ 4,222	\$ 5,315				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (544)						\$ (544)				
	\$ (9,277)	\$ 4,222	\$ 5,315				\$ 261	\$ 12,000	\$ 3,384	\$ 8,000	
<b>Total Expenditures</b>	<b>\$ 551,677</b>	<b>\$ 46,237</b>	<b>\$ 35,449</b>				<b>\$ 633,363</b>	<b>\$ 3,960,023</b>	<b>\$ 626,177</b>	<b>\$ 3,949,402</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 663,935</b>	<b>\$ 59,085</b>	<b>\$ (168)</b>				<b>\$ 722,852</b>	<b>\$ (6,474)</b>	<b>\$ 832,762</b>	<b>\$ (109,824)</b>	
<b>Operating Transfers In (Out)</b>											
								\$ 0		\$ 0	
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 596,211	\$ 217,835	\$ 0				\$ 814,046	\$ 814,046	\$ 772,400	\$ 772,400	
Ending Balance (Deficit)	<b>\$ 1,260,146</b>	<b>\$ 276,920</b>	<b>\$ (168)</b>				<b>\$ 1,536,898</b>	<b>\$ 808,572</b>	<b>\$ 1,605,163</b>	<b>\$ 662,576</b>	

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

For the month ended September										
Fiscal Year 2021/22								2020/21		
	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	\$ 78,054	\$ 18,129					\$ 96,183	\$ 1,145,614	\$ 145,410	\$ 1,143,476
Traffic & Other Infractions	\$ 28,078						\$ 28,078	\$ 136,362	\$ 31,451	\$ 195,725
Other Criminal Cases	\$ 29,158	\$ 22,561					\$ 51,719	\$ 364,054	\$ 36,096	\$ 574,627
Civil	\$ 22,255	\$ 6,411					\$ 28,666	\$ 145,820	\$ 29,595	\$ 161,816
Family & Children Services	\$ 40,775	\$ 4,707			\$ 0		\$ 45,481	\$ 192,961	\$ 34,123	\$ 140,503
Probate, Guardianship & Mental Health Services	\$ 19,901						\$ 19,901	\$ 158,735	\$ 14,667	\$ 142,019
Juvenile Dependency Services	\$ 1,081	\$ 16,091					\$ 17,171	\$ 47,774	\$ 17,141	\$ 31,823
Juvenile Delinquency Services	\$ 1,081						\$ 1,081	\$ 46,574	\$ 925	\$ 30,623
Other Court Operations	\$ 69,920	\$ 2,584				\$ (544)	\$ 71,960	\$ 100,407	\$ 83,754	\$ 169,202
Court Interpreters	\$ 5,275	\$ 2,065					\$ 7,339	\$ 55,328	\$ 13,117	\$ 68,899
Jury Services	\$ 4,550	\$ 5,534	\$ 805				\$ 10,888	\$ 43,691	\$ 9,976	\$ 66,119
Security		\$ 201					\$ 201		\$ 201	
<b>Trial Court Operations Program</b>	<b>\$ 300,127</b>	<b>\$ 78,282</b>	<b>\$ 805</b>		<b>\$ 0</b>	<b>\$ (544)</b>	<b>\$ 378,670</b>	<b>\$ 2,437,320</b>	<b>\$ 416,456</b>	<b>\$ 2,724,832</b>
Enhanced Collections	\$ 21,697	\$ 702			\$ 0		\$ 22,399	\$ 112,644	\$ 21,885	\$ 110,631
Other Non-Court Operations	\$ 3,572	\$ 0					\$ 3,572	\$ 48,390	\$ 5,199	\$ 12,027
<b>Non-Court Operations Program</b>	<b>\$ 25,269</b>	<b>\$ 702</b>			<b>\$ 0</b>		<b>\$ 25,971</b>	<b>\$ 161,034</b>	<b>\$ 27,084</b>	<b>\$ 122,658</b>
Executive Office	\$ 87,892						\$ 87,892	\$ 232,446	\$ 46,641	\$ 226,717
Fiscal Services	\$ 28,436	\$ 1,524					\$ 29,960	\$ 160,076	\$ 27,458	\$ 142,924
Human Resources	\$ 17,850	\$ 450					\$ 18,300	\$ 99,666	\$ 41,984	\$ 71,928
Business & Facilities Services	\$ 8,297	\$ 20,183					\$ 28,480	\$ 367,959	\$ 20,557	\$ 308,318
Information Technology	\$ 50,773	\$ 13,317					\$ 64,090	\$ 501,522	\$ 45,998	\$ 352,025
<b>Court Administration Program</b>	<b>\$ 193,248</b>	<b>\$ 35,474</b>					<b>\$ 228,722</b>	<b>\$ 1,361,669</b>	<b>\$ 182,638</b>	<b>\$ 1,101,912</b>
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0			
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 518,645</b>	<b>\$ 114,457</b>	<b>\$ 805</b>		<b>\$ 0</b>	<b>\$ (544)</b>	<b>\$ 633,363</b>	<b>\$ 3,960,023</b>	<b>\$ 626,177</b>	<b>\$ 3,949,402</b>