

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.

*Margaret L. Smith*

Signature of Presiding Judge or Court Executive

*1-13-2023*

Date

Calaveras

Court

22-23 Q1

Fiscal Year and Ending Quarter

# QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Calaveras

Court

FY 2022-23 Q3

Fiscal Year and Ending Quarter

## FOOTNOTES

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

Calaveras  
 Court

FY 2022-23 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)	24.90	23.90			

<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 2022/23

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	\$ (605,000)	\$ 672,658	\$ (32,809)				\$ 504	\$ 35,353	\$ 7,361
Payroll	\$ (10,553)							\$ (10,553)	\$ 0
Jury Revolving									
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (3,576)	\$ (3,576)	\$ (1,316)
Credit Card									
Cash on Hand	\$ 850							\$ 850	\$ 850
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 1,798,557						\$ 172,081	\$ 1,970,638	\$ 2,657,417
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,183,854</b>	<b>\$ 672,658</b>	<b>\$ (32,809)</b>				<b>\$ 169,009</b>	<b>\$ 1,992,713</b>	<b>\$ 2,664,312</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	\$ 32,158					\$ 32,158	\$ 53,173
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
<b>Total Receivables</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 32,158</b>					<b>\$ 32,158</b>	<b>\$ 53,173</b>
Prepaid Expenses - General	\$ 190,417							\$ 190,417	\$ 219,465
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 190,417</b>							<b>\$ 190,417</b>	<b>\$ 219,465</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,374,272</b>	<b>\$ 672,658</b>	<b>\$ (651)</b>				<b>\$ 169,009</b>	<b>\$ 2,215,288</b>	<b>\$ 2,936,950</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 49,549	\$ 0	\$ 26				\$ 0	\$ 49,575	\$ 7,892
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 150,659	\$ 46,078	\$ 6,350					\$ 203,086	\$ 133,992
TC145 Liability							\$ 0	\$ 0	\$ 41,886
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 17							\$ 17	\$ 0
Interest							\$ 335	\$ 335	\$ 5
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 200,225</b>	<b>\$ 46,078</b>	<b>\$ 6,376</b>				<b>\$ 335</b>	<b>\$ 253,014</b>	<b>\$ 183,776</b>
Civil							\$ 88,479	\$ 88,479	\$ 1,184,403
Criminal							\$ 69,152	\$ 69,152	\$ 14,382
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 7,885	\$ 7,885	\$ 7,455
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 165,515</b>	<b>\$ 165,515</b>	<b>\$ 1,206,240</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (689)							\$ (689)	\$ (2,191)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (689)</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ (689)</b>	<b>\$ (2,191)</b>
Revenue Collected in Advance		\$ 0	\$ 0					\$ 0	\$ 6,000
Liabilities For Deposits	\$ 3,728						\$ 2,968	\$ 6,696	\$ 6,037
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 191	\$ 191	\$ 191
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 3,728</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 3,158</b>	<b>\$ 6,886</b>	<b>\$ 12,228</b>
<b>Total Liabilities</b>	<b>\$ 203,264</b>	<b>\$ 46,078</b>	<b>\$ 6,376</b>				<b>\$ 169,009</b>	<b>\$ 424,727</b>	<b>\$ 1,400,052</b>
<b>Total Fund Balance</b>	<b>\$ 1,171,008</b>	<b>\$ 626,580</b>	<b>\$ (7,027)</b>					<b>\$ 1,790,561</b>	<b>\$ 1,536,898</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,374,272</b>	<b>\$ 672,658</b>	<b>\$ (651)</b>				<b>\$ 169,009</b>	<b>\$ 2,215,288</b>	<b>\$ 2,936,950</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 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,399,309	\$ 1,639				\$ 1,400,948		\$ 1,179,046	\$ 3,042,037	\$ 5,714	
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 15,192					\$ 15,192		\$ 18,013	\$ 54,669		
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 17,298					\$ 17,298		\$ 20,138	\$ 439,221		
Other Miscellaneous		\$ 400,000				\$ 400,000			\$ 50,506		
	\$ 1,431,798	\$ 401,639				\$ 1,833,437		\$ 1,217,198	\$ 3,592,147		
Grants											
AB 1058 Commissioner/Facilitator			\$ 16,378			\$ 16,378		\$ 34,931	\$ 215,202		
Other Judicial Council Grants			\$ (70)			\$ (70)		\$ 87,964	\$ 1,200		
Non-Judicial Council Grants											
			\$ 16,308			\$ 16,308		\$ 122,895	\$ 216,402		
Other Financing Sources											
Interest Income	\$ 4,229	\$ 1,631				\$ 5,859		\$ 4	\$ 7,000		
Investment Income											
Donations											
Local Fees		\$ 162				\$ 162		\$ 661	\$ 8,900		
Non-Fee Revenues											
Enhanced Collections		\$ 7,282				\$ 7,282		\$ 15,461	\$ 130,000		
Escheatment											
Prior Year Revenue								\$ (4)			
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 0					\$ 0		\$ 0	\$ 100		
	\$ 4,229	\$ 9,075				\$ 13,303		\$ 16,122	\$ 146,000		
Total Revenues	\$ 1,436,027	\$ 410,714	\$ 16,308			\$ 1,863,049		\$ 1,356,215	\$ 3,954,549		
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 426,702	\$ 14,938	\$ 12,155			\$ 453,795		\$ 328,603	\$ 1,729,717		
Temp Help	\$ 3,483					\$ 3,483		\$ 2,813	\$ 49,632		
Overtime	\$ 158	\$ 571				\$ 728		\$ 208			
Staff Benefits	\$ 199,375	\$ 6,376	\$ 6,346			\$ 212,097		\$ 187,022	\$ 895,264		
	\$ 629,718	\$ 21,885	\$ 18,501			\$ 670,104		\$ 518,645	\$ 2,674,613		
Operating Expenses and Equipment											
General Expense	\$ 42,598		\$ 196			\$ 42,795		\$ 5,651	\$ 37,794		
Printing	\$ 1,804					\$ 1,804		\$ 1,419	\$ 2,420		
Telecommunications	\$ 2,832		\$ 117			\$ 2,948		\$ 2,879	\$ 20,045		
Postage	\$ 540					\$ 540		\$ 10,356	\$ 15,762		
Insurance									\$ 3,900		
In-State Travel	\$ 115					\$ 115			\$ 9,500		
Out-of-State Travel											
Training	\$ 400					\$ 400		\$ 1,897	\$ 11,547		
Security Services	\$ 207					\$ 207		\$ 201	\$ 975		
Facility Operations	\$ 13,976		\$ 965			\$ 14,942		\$ 14,834	\$ 328,351		
Utilities											
Contracted Services	\$ 41,685	\$ 615	\$ 1,009			\$ 43,309		\$ 47,456	\$ 402,563		
Consulting and Professional Services	\$ 1,730					\$ 1,730		\$ 21,312	\$ 176,304		
Information Technology	\$ 53,387					\$ 53,387		\$ 8,280	\$ 108,549		
Major Equipment									\$ 155,000		
Other Items of Expense	\$ 141					\$ 141		\$ 173	\$ 700		
	\$ 159,416	\$ 615	\$ 2,288			\$ 162,318		\$ 114,457	\$ 1,273,410		
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 0					\$ 0		\$ 805	\$ 12,000		
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,547)		\$ 2,547			\$ 0		\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ (21)					\$ (21)		\$ (544)			
	\$ (2,568)		\$ 2,547			\$ (21)		\$ 261	\$ 12,000		
Total Expenditures	\$ 786,567	\$ 22,499	\$ 23,335			\$ 832,401		\$ 633,363	\$ 3,960,023		
Excess (Deficit) of Revenues Over Expenditures	\$ 649,460	\$ 388,215	\$ (7,027)			\$ 1,030,648		\$ 722,852	\$ (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)	\$ 1,171,008	\$ 626,580	\$ (7,027)			\$ 1,790,561	\$ 759,913	\$ 1,536,898	\$ 808,572		

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

For the month ended September

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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 110,211	\$ 7,077					\$ 117,288		\$ 96,183	\$ 1,145,614
Traffic & Other Infractions	\$ 35,122	\$ 2					\$ 35,124		\$ 28,078	\$ 136,362
Other Criminal Cases	\$ 36,368	\$ 2,939					\$ 39,308		\$ 51,719	\$ 364,054
Civil	\$ 20,439	\$ 8,917					\$ 29,356		\$ 28,666	\$ 145,820
Family & Children Services	\$ 34,564	\$ 3,495			\$ 0		\$ 38,058		\$ 45,481	\$ 192,961
Probate, Guardianship & Mental Health Services	\$ 22,315						\$ 22,315		\$ 19,901	\$ 158,735
Juvenile Dependency Services	\$ 1,247	\$ 16,982					\$ 18,228		\$ 17,171	\$ 47,774
Juvenile Delinquency Services	\$ 1,247	\$ 19					\$ 1,266		\$ 1,081	\$ 46,574
Other Court Operations	\$ 95,062	\$ 4,342					\$ 99,405		\$ 71,960	\$ 100,407
Court Interpreters	\$ 5,661	\$ 5,733					\$ 11,394		\$ 7,339	\$ 55,328
Jury Services	\$ (284)	\$ 128	\$ 0				\$ (156)		\$ 10,888	\$ 43,691
Security		\$ 207					\$ 207		\$ 201	
Trial Court Operations Program	\$ 361,952	\$ 49,840	\$ 0		\$ 0		\$ 411,792		\$ 378,670	\$ 2,437,320
Enhanced Collections	\$ 22,842	\$ 615					\$ 23,457		\$ 22,399	\$ 112,644
Other Non-Court Operations									\$ 3,572	\$ 48,390
Non-Court Operations Program	\$ 22,842	\$ 615					\$ 23,457		\$ 25,971	\$ 161,034
Executive Office	\$ 160,461	\$ 215					\$ 160,676		\$ 87,892	\$ 232,446
Fiscal Services	\$ 34,543	\$ 2,118					\$ 36,661		\$ 29,960	\$ 160,076
Human Resources	\$ 20,408	\$ 279					\$ 20,688		\$ 18,300	\$ 99,666
Business & Facilities Services	\$ 8,699	\$ 15,647					\$ 24,346		\$ 28,480	\$ 367,959
Information Technology	\$ 61,198	\$ 93,605				\$ (21)	\$ 154,782		\$ 64,090	\$ 501,522
Court Administration Program	\$ 285,309	\$ 111,864				\$ (21)	\$ 397,152		\$ 228,722	\$ 1,361,669
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 670,104	\$ 162,318	\$ 0		\$ 0	\$ (21)	\$ 832,401		\$ 633,363	\$ 3,960,023