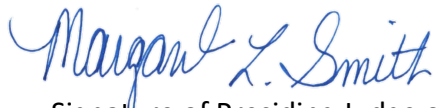


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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.



Signature of Presiding Judge or Court Executive

Date

Court

Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

### FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

<sup>1</sup> 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 2022/23									2021/22
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (505,640)	\$ 484,658	\$ 0				\$ 1,136	\$ (19,847)	\$ (8,004)
Payroll	\$ 0							\$ 0	\$ 0
Jury Revolving									
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,110)	\$ (2,110)	\$ (219)
Credit Card									
Cash on Hand	\$ 850							\$ 850	\$ 850
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 1,157,745						\$ 170,233	\$ 1,327,978	\$ 1,147,763
Total Cash and Cash Equivalents	\$ 652,955	\$ 484,658	\$ 0				\$ 169,259	\$ 1,306,871	\$ 1,140,389
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 86	\$ 357						\$ 443	\$ 2,549
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 1,182							\$ 1,182	\$ 234
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 85,591							\$ 85,591	\$ 33,391
Due From Other Governments	\$ 0	\$ 8,438						\$ 8,438	\$ 16,335
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 18,881	\$ 3,187	\$ 55,040					\$ 77,108	\$ 98,120
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 329							\$ 329	\$ 59
Total Receivables	\$ 106,069	\$ 11,983	\$ 55,040					\$ 173,092	\$ 150,687
Prepaid Expenses - General	\$ 269,389							\$ 269,389	\$ 261,369
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 269,389							\$ 269,389	\$ 261,369
Other Assets									
Total Other Assets									
Total Assets	\$ 1,028,413	\$ 496,640	\$ 55,040				\$ 169,259	\$ 1,749,351	\$ 1,552,446
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 18,151	\$ 29,327	\$ 1,078					\$ 48,556	\$ 11,262
Accounts Payable - General	\$ 332	\$ 0	\$ 37				\$ 0	\$ 368	\$ 40,319
Due to Other Funds	\$ 0	\$ 33,623	\$ 51,968				\$ 329	\$ 85,920	\$ 33,450
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 6,190
Due to State	\$ 75,441	\$ 0	\$ 0					\$ 75,441	\$ 203,260
TC145 Liability							\$ 32,558	\$ 32,558	\$ 40,904
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							\$ 86	\$ 86	\$ 26
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 93,924	\$ 62,950	\$ 53,083				\$ 32,972	\$ 242,928	\$ 335,410
Civil							\$ 37,431	\$ 37,431	\$ 87,491
Criminal							\$ 86,524	\$ 86,524	\$ 70,718
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 9,174	\$ 9,174	\$ 7,606
Miscellaneous Trust									
Total Trust Deposits							\$ 133,129	\$ 133,129	\$ 165,815
Accrued Payroll	\$ 102,760	\$ 4,643	\$ 1,957					\$ 109,360	\$ 83,489
Benefits Payable	\$ 30,515							\$ 30,515	\$ 751
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 133,275	\$ 4,643	\$ 1,957					\$ 139,875	\$ 84,240
Revenue Collected in Advance	\$ 80,000	\$ 160,669	\$ 0					\$ 240,669	\$ 200,494
Liabilities For Deposits	\$ 3,171						\$ 2,968	\$ 6,139	\$ 6,383
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 191	\$ 191	\$ 191
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 83,171	\$ 160,669	\$ 0				\$ 3,158	\$ 246,999	\$ 207,067
Total Liabilities	\$ 310,370	\$ 228,262	\$ 55,040				\$ 169,259	\$ 762,930	\$ 792,533
Total Fund Balance	\$ 718,043	\$ 268,378	\$ 0					\$ 986,421	\$ 759,913
Total Liabilities and Fund Balance	\$ 1,028,413	\$ 496,640	\$ 55,040				\$ 169,259	\$ 1,749,351	\$ 1,552,446

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 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	\$ 3,162,433	\$ 19,718					\$ 3,182,151	\$ 3,159,963	\$ 2,914,423	\$ 3,042,037	
Improvement and Modernization Fund	\$ 5,660						\$ 5,660		\$ 57,944	\$ 5,714	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 50,701						\$ 50,701	\$ 60,766	\$ 48,241	\$ 54,669	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 341,698						\$ 341,698	\$ 354,429	\$ 432,311	\$ 439,221	
Other Miscellaneous	\$ 50,506	\$ 253,685					\$ 304,191	\$ 250,506	\$ 50,506	\$ 50,506	
	<b>\$ 3,610,999</b>	<b>\$ 273,403</b>					<b>\$ 3,884,402</b>	<b>\$ 3,825,664</b>	<b>\$ 3,503,426</b>	<b>\$ 3,592,147</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 122,204				\$ 122,204	\$ 208,728	\$ 155,298	\$ 215,202	
Other Judicial Council Grants			\$ 2,550				\$ 2,550		\$ 1,190	\$ 1,200	
Non-Judicial Council Grants											
			<b>\$ 124,754</b>				<b>\$ 124,754</b>	<b>\$ 208,728</b>	<b>\$ 156,488</b>	<b>\$ 216,402</b>	
Other Financing Sources											
Interest Income	\$ 41,344	\$ 9,562					\$ 50,906	\$ 46,484	\$ 4,784	\$ 7,000	
Investment Income											
Donations											
Local Fees		\$ 3,295					\$ 3,295	\$ 2,500	\$ 4,705	\$ 8,900	
Non-Fee Revenues											
Enhanced Collections		\$ 90,161					\$ 90,161	\$ 145,120	\$ 113,365	\$ 130,000	
Escheatment	\$ 704						\$ 704				
Prior Year Revenue	\$ (1,329)		\$ (70)				\$ (1,399)	\$ 3,158	\$ (882)		
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets	\$ 4,000						\$ 4,000				
Other Miscellaneous	\$ 18						\$ 18	\$ 8	\$ 64	\$ 100	
	<b>\$ 44,738</b>	<b>\$ 103,018</b>	<b>\$ (70)</b>				<b>\$ 147,686</b>	<b>\$ 197,270</b>	<b>\$ 122,036</b>	<b>\$ 146,000</b>	
<b>Total Revenues</b>	<b>\$ 3,655,737</b>	<b>\$ 376,421</b>	<b>\$ 124,684</b>				<b>\$ 4,156,842</b>	<b>\$ 4,231,662</b>	<b>\$ 3,781,950</b>	<b>\$ 3,954,549</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 1,673,104	\$ 80,794	\$ 59,579				\$ 1,813,477	\$ 1,789,189	\$ 1,899,554	\$ 1,729,717	
Temp Help	\$ 59,185						\$ 59,185	\$ 54,000	\$ 33,683	\$ 49,632	
Overtime	\$ 221	\$ 587					\$ 807	\$ 1,240	\$ 587		
Staff Benefits	\$ 800,838	\$ 34,851	\$ 29,337				\$ 865,025	\$ 848,631	\$ 828,594	\$ 895,264	
	<b>\$ 2,533,347</b>	<b>\$ 116,231</b>	<b>\$ 88,917</b>				<b>\$ 2,738,495</b>	<b>\$ 2,693,060</b>	<b>\$ 2,762,419</b>	<b>\$ 2,674,613</b>	
Operating Expenses and Equipment											
General Expense	\$ 132,775		\$ 1,886				\$ 134,660	\$ 60,363	\$ 40,969	\$ 37,794	
Printing	\$ 2,402						\$ 2,402	\$ 2,304	\$ 2,874	\$ 2,420	
Telecommunications	\$ 19,611		\$ 815				\$ 20,426	\$ 19,124	\$ 17,329	\$ 20,045	
Postage	\$ 10,554						\$ 10,554	\$ 9,737	\$ 29,140	\$ 15,762	
Insurance	\$ 4,355						\$ 4,355	\$ 4,412	\$ 4,068	\$ 3,900	
In-State Travel	\$ 6,270						\$ 6,270	\$ 3,107	\$ 790	\$ 9,500	
Out-of-State Travel											
Training	\$ 1,964						\$ 1,964	\$ 2,479	\$ 2,026	\$ 11,547	
Security Services	\$ 846						\$ 846	\$ 840	\$ 822	\$ 975	
Facility Operations	\$ 56,239		\$ 3,861				\$ 60,099	\$ 56,798	\$ 128,320	\$ 328,351	
Utilities											
Contracted Services	\$ 413,258	\$ 15,671	\$ 11,424				\$ 440,352	\$ 452,776	\$ 461,051	\$ 402,563	
Consulting and Professional Services	\$ 3,595	\$ 243,779					\$ 247,374	\$ 165,487	\$ 223,508	\$ 176,304	
Information Technology	\$ 167,860						\$ 167,860	\$ 104,446	\$ 111,068	\$ 108,549	
Major Equipment	\$ 88,867						\$ 88,867	\$ 93,923	\$ 39,029	\$ 155,000	
Other Items of Expense	\$ 1,034						\$ 1,034	\$ 1,065	\$ 1,639	\$ 700	
	<b>\$ 909,627</b>	<b>\$ 259,450</b>	<b>\$ 17,986</b>				<b>\$ 1,187,063</b>	<b>\$ 976,861</b>	<b>\$ 1,062,634</b>	<b>\$ 1,273,410</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 3,840						\$ 3,840	\$ 10,598	\$ 10,598	\$ 12,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (17,782)	\$ 0	\$ 17,782				\$ 0	\$ (6,726)	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 937						\$ 937		\$ 432		
	<b>\$ (13,005)</b>	<b>\$ 0</b>	<b>\$ 17,782</b>				<b>\$ 4,777</b>	<b>\$ 3,872</b>	<b>\$ 11,030</b>	<b>\$ 12,000</b>	
<b>Total Expenditures</b>	<b>\$ 3,429,969</b>	<b>\$ 375,681</b>	<b>\$ 124,684</b>				<b>\$ 3,930,334</b>	<b>\$ 3,673,793</b>	<b>\$ 3,836,083</b>	<b>\$ 3,960,023</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 225,767	\$ 740	\$ 0				\$ 226,508	\$ 557,869	\$ (54,133)	\$ (5,474)	
Operating Transfers In (Out)	\$ (29,272)	\$ 29,272					\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 521,548	\$ 238,366	\$ 0				\$ 759,913	\$ 759,913	\$ 814,046	\$ 814,046	
Ending Balance (Deficit)	<b>\$ 718,043</b>	<b>\$ 268,378</b>	<b>\$ 0</b>				<b>\$ 986,421</b>	<b>\$ 1,317,782</b>	<b>\$ 759,913</b>	<b>\$ 808,572</b>	

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

For the month ended June

Fiscal Year 2022/23

2021/22

	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 494,416	\$ 46,313					\$ 540,729	\$ 846,467	\$ 523,725	\$ 1,145,614
Traffic & Other Infractions	\$ 149,633	\$ 29,413			\$ 0		\$ 179,046	\$ 193,654	\$ 150,788	\$ 136,362
Other Criminal Cases	\$ 168,172	\$ 230,660					\$ 398,833	\$ 530,283	\$ 389,861	\$ 364,054
Civil	\$ 135,009	\$ 60,192				\$ 1,019	\$ 196,220	\$ 165,232	\$ 144,297	\$ 145,820
Family & Children Services	\$ 181,689	\$ 25,091			\$ 0	\$ (110)	\$ 206,670	\$ 568,652	\$ 215,103	\$ 192,961
Probate, Guardianship & Mental Health Services	\$ 99,463	\$ 1,390				\$ (20)	\$ 100,833	\$ 117,305	\$ 103,003	\$ 158,735
Juvenile Dependency Services	\$ 8,082	\$ 250,461					\$ 258,543	\$ 49,503	\$ 258,259	\$ 47,774
Juvenile Delinquency Services	\$ 11,147	\$ 12,315				\$ 70	\$ 23,532	\$ 41,480	\$ 15,997	\$ 46,574
Other Court Operations	\$ 350,864	\$ 16,437					\$ 367,301		\$ 431,515	\$ 100,407
Court Interpreters	\$ 27,559	\$ 23,169					\$ 50,728	\$ 60,766	\$ 49,960	\$ 55,328
Jury Services	\$ 10,825	\$ 5,961	\$ 3,840				\$ 20,625	\$ 36,342	\$ 33,586	\$ 43,691
Security		\$ 1,176					\$ 1,176	\$ 563	\$ 1,634	
Trial Court Operations Program	\$ 1,636,860	\$ 702,578	\$ 3,840		\$ 0	\$ 958	\$ 2,344,236	\$ 2,610,247	\$ 2,317,729	\$ 2,437,320
Enhanced Collections	\$ 104,863	\$ 15,724					\$ 120,588	\$ 145,120	\$ 107,720	\$ 112,644
Other Non-Court Operations	\$ 3,102	\$ 2					\$ 3,104		\$ 44,237	\$ 48,390
Non-Court Operations Program	\$ 107,966	\$ 15,726					\$ 123,692	\$ 145,120	\$ 151,957	\$ 161,034
Executive Office	\$ 447,133	\$ 1,130					\$ 448,263	\$ 135,908	\$ 485,753	\$ 232,446
Fiscal Services	\$ 129,244	\$ 19,255					\$ 148,499	\$ 125,800	\$ 170,528	\$ 160,076
Human Resources	\$ 74,289	\$ 4,689					\$ 78,978	\$ 101,741	\$ 106,153	\$ 99,666
Business & Facilities Services	\$ 36,483	\$ 74,480					\$ 110,963	\$ 77,172	\$ 187,855	\$ 367,959
Information Technology	\$ 306,521	\$ 369,205				\$ (21)	\$ 675,705	\$ 477,806	\$ 416,108	\$ 501,522
Court Administration Program	\$ 993,669	\$ 468,759				\$ (21)	\$ 1,462,407	\$ 918,426	\$ 1,366,397	\$ 1,361,669
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 2,738,495	\$ 1,187,063	\$ 3,840		\$ 0	\$ 937	\$ 3,930,334	\$ 3,673,793	\$ 3,836,083	\$ 3,960,023