

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.

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

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

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

¹ 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 June
 Fiscal Year 2021/22

2020/21

	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						
ASSETS									
Operations	\$ (529,775)	\$ 519,850	\$ 0				\$ 1,920	\$ (8,004)	\$ 2,383
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (219)	\$ (219)	\$ (2,942)
Credit Card									
Cash on Hand	\$ 850							\$ 850	\$ 850
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 939,501						\$ 208,262	\$ 1,147,763	\$ 2,059,741
Total Cash and Cash Equivalents	\$ 410,576	\$ 519,850	\$ 0				\$ 209,963	\$ 1,140,389	\$ 2,060,032
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 1,682	\$ 867						\$ 2,549	\$ 932
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 234							\$ 234	\$ 105
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 33,391							\$ 33,391	\$ 38,727
Due From Other Governments	\$ 7,174	\$ 9,160						\$ 16,335	\$ 14,407
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 56,651	\$ 3,262	\$ 38,206					\$ 98,120	\$ 97,528
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 59							\$ 59	\$ 0
Total Receivables	\$ 99,192	\$ 13,289	\$ 38,206					\$ 150,687	\$ 151,698
Prepaid Expenses - General	\$ 261,369							\$ 261,369	\$ 225,604
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 261,369							\$ 261,369	\$ 225,604
Other Assets									
Total Other Assets									
Total Assets	\$ 771,137	\$ 533,139	\$ 38,206				\$ 209,963	\$ 1,552,446	\$ 2,437,334
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 10,158	\$ 978	\$ 126					\$ 11,262	\$ 4,150
Accounts Payable - General	\$ 854	\$ 39,448	\$ 16				\$ 0	\$ 40,319	\$ 663
Due to Other Funds	\$ 0	\$ 5,121	\$ 28,270				\$ 59	\$ 33,450	\$ 38,727
Due to Other Courts	\$ 5,682		\$ 508					\$ 6,190	\$ 5,083
Due to State	\$ 150,832	\$ 46,078	\$ 6,350					\$ 203,260	\$ 135,475
TC145 Liability							\$ 40,904	\$ 40,904	\$ 38,634
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 16,924
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 26	\$ 26	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 167,526	\$ 91,625	\$ 35,270				\$ 40,990	\$ 335,410	\$ 239,655
Civil							\$ 87,491	\$ 87,491	\$ 1,183,191
Criminal							\$ 70,718	\$ 70,718	\$ 18,093
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable	\$ 0						\$ 7,606	\$ 7,606	\$ 7,445
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 165,815	\$ 165,815	\$ 1,208,729
Accrued Payroll	\$ 77,898	\$ 2,655	\$ 2,937					\$ 83,489	\$ 75,167
Benefits Payable	\$ 751							\$ 751	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 3
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 78,649	\$ 2,655	\$ 2,937					\$ 84,240	\$ 75,169
Revenue Collected in Advance		\$ 200,494	\$ 0					\$ 200,494	\$ 93,614
Liabilities For Deposits	\$ 3,415						\$ 2,968	\$ 6,383	\$ 5,930
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 191	\$ 191	\$ 191
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,415	\$ 200,494	\$ 0				\$ 3,158	\$ 207,067	\$ 99,735
Total Liabilities	\$ 249,590	\$ 294,773	\$ 38,206				\$ 209,963	\$ 792,533	\$ 1,623,288
Total Fund Balance	\$ 521,548	\$ 238,366	\$ 0					\$ 759,913	\$ 814,046
Total Liabilities and Fund Balance	\$ 771,137	\$ 533,139	\$ 38,206				\$ 209,963	\$ 1,552,446	\$ 2,437,334

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 2021/22									2020/21		
	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	\$ 2,894,892	\$ 19,531					\$ 2,914,423	\$ 3,042,037	\$ 2,667,651	\$ 2,685,047	
Improvement and Modernization Fund	\$ 57,944						\$ 57,944	\$ 5,714	\$ (18,290)	\$ 5,714	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 48,241						\$ 48,241	\$ 54,669	\$ 54,669	\$ 60,878	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 212,098	\$ 220,213					\$ 432,311	\$ 439,221	\$ 640,807	\$ 680,307	
Other Miscellaneous	\$ 50,506	\$ 0					\$ 50,506	\$ 50,506	\$ 50,506	\$ 50,506	
	\$ 3,263,682	\$ 239,744					\$ 3,503,426	\$ 3,592,147	\$ 3,395,343	\$ 3,482,452	
Grants											
AB 1058 Commissioner/Facilitator			\$ 155,298				\$ 155,298	\$ 215,202	\$ 142,158	\$ 198,295	
Other Judicial Council Grants		\$ 0	\$ 1,190				\$ 1,190	\$ 1,200	\$ (86,984)	\$ 1,200	
Non-Judicial Council Grants											
		\$ 0	\$ 156,488				\$ 156,488	\$ 216,402	\$ 55,174	\$ 199,495	
Other Financing Sources											
Interest Income	\$ 3,785	\$ 999					\$ 4,784	\$ 7,000	\$ 7,016	\$ 20,000	
Investment Income											
Donations											
Local Fees		\$ 4,705					\$ 4,705	\$ 8,900	\$ 8,384	\$ 9,900	
Non-Fee Revenues											
Enhanced Collections		\$ 113,365					\$ 113,365	\$ 130,000	\$ 127,535	\$ 127,631	
Escheatment											
Prior Year Revenue	\$ (879)	\$ (3)					\$ (882)		\$ 21,186		
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 64						\$ 64	\$ 100	\$ 8,690	\$ 100	
	\$ 2,969	\$ 119,067					\$ 122,036	\$ 146,000	\$ 172,810	\$ 157,631	
Total Revenues	\$ 3,266,651	\$ 358,810	\$ 156,488				\$ 3,781,950	\$ 3,954,549	\$ 3,623,327	\$ 3,839,578	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,758,011	\$ 62,548	\$ 78,995				\$ 1,899,554	\$ 1,729,717	\$ 1,800,106	\$ 1,892,199	
Temp Help	\$ 33,683						\$ 33,683	\$ 49,632	\$ 40,972	\$ 22,880	
Overtime	\$ 587						\$ 587		\$ 1,158		
Staff Benefits	\$ 761,124	\$ 29,932	\$ 37,537				\$ 828,594	\$ 895,264	\$ 799,628	\$ 853,759	
	\$ 2,553,405	\$ 92,481	\$ 116,533				\$ 2,762,419	\$ 2,674,613	\$ 2,641,863	\$ 2,768,838	
Operating Expenses and Equipment											
General Expense	\$ 38,825		\$ 2,144				\$ 40,969	\$ 37,794	\$ 111,905	\$ 39,236	
Printing	\$ 2,874						\$ 2,874	\$ 2,420		\$ 2,200	
Telecommunications	\$ 16,658		\$ 670				\$ 17,329	\$ 20,045	\$ 15,889	\$ 18,850	
Postage	\$ 29,140						\$ 29,140	\$ 15,762	\$ 15,741	\$ 15,531	
Insurance	\$ 4,068						\$ 4,068	\$ 3,900	\$ 3,536	\$ 3,700	
In-State Travel	\$ 790						\$ 790	\$ 9,500	\$ 131	\$ 3,000	
Out-of-State Travel											
Training	\$ 2,026						\$ 2,026	\$ 11,547	\$ 3,854	\$ 1,262	
Security Services	\$ 822						\$ 822	\$ 975	\$ 972	\$ 800	
Facility Operations	\$ 124,459		\$ 3,861				\$ 128,320	\$ 328,351	\$ 61,480	\$ 264,476	
Utilities											
Contracted Services	\$ 442,895	\$ 8,182	\$ 9,974				\$ 461,051	\$ 402,563	\$ 315,872	\$ 317,634	
Consulting and Professional Services	\$ 3,295	\$ 220,213					\$ 223,508	\$ 176,304	\$ 204,755	\$ 380,802	
Information Technology	\$ 111,068						\$ 111,068	\$ 108,549	\$ 136,057	\$ 124,073	
Major Equipment	\$ 39,029						\$ 39,029	\$ 155,000	\$ 57,757		
Other Items of Expense	\$ 1,639						\$ 1,639	\$ 700	\$ 447	\$ 1,000	
	\$ 817,590	\$ 228,395	\$ 16,649				\$ 1,062,634	\$ 1,273,410	\$ 928,395	\$ 1,172,564	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 10,598						\$ 10,598	\$ 12,000	\$ 11,657	\$ 8,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (41,692)	\$ 18,385	\$ 23,306				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 435	\$ (3)					\$ 432		\$ (235)		
	\$ (30,659)	\$ 18,382	\$ 23,306				\$ 11,030	\$ 12,000	\$ 11,422	\$ 8,000	
Total Expenditures	\$ 3,340,336	\$ 339,258	\$ 156,488				\$ 3,836,083	\$ 3,960,023	\$ 3,581,681	\$ 3,949,402	
Excess (Deficit) of Revenues Over Expenditures	\$ (73,685)	\$ 19,552	\$ 0				\$ (54,133)	\$ (5,474)	\$ 41,646	\$ (109,824)	
Operating Transfers In (Out)	\$ (978)	\$ 978					\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 596,211	\$ 217,835	\$ 0				\$ 814,046	\$ 814,046	\$ 772,400	\$ 772,400	
Ending Balance (Deficit)	\$ 521,548	\$ 238,366	\$ 0				\$ 759,913	\$ 808,572	\$ 814,046	\$ 662,576	

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

For the month ended June										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 449,471	\$ 74,264				\$ (10)	\$ 523,725	\$ 1,145,614	\$ 566,056	\$ 1,143,476
Traffic & Other Infractions	\$ 150,704	\$ 85			\$ 0	\$ 0	\$ 150,788	\$ 136,362	\$ 139,996	\$ 195,725
Other Criminal Cases	\$ 156,122	\$ 233,739					\$ 389,861	\$ 364,054	\$ 357,962	\$ 574,627
Civil	\$ 92,188	\$ 51,642				\$ 467	\$ 144,297	\$ 145,820	\$ 146,389	\$ 161,816
Family & Children Services	\$ 185,063	\$ 29,521			\$ 0	\$ 519	\$ 215,103	\$ 192,961	\$ 197,104	\$ 140,503
Probate, Guardianship & Mental Health Services	\$ 102,885	\$ 118					\$ 103,003	\$ 158,735	\$ 78,703	\$ 142,019
Juvenile Dependency Services	\$ 5,423	\$ 252,836					\$ 258,259	\$ 47,774	\$ 188,458	\$ 31,823
Juvenile Delinquency Services	\$ 5,422	\$ 10,575					\$ 15,997	\$ 46,574	\$ 8,841	\$ 30,623
Other Court Operations	\$ 419,236	\$ 12,823				\$ (544)	\$ 431,515	\$ 100,407	\$ 421,473	\$ 169,202
Court Interpreters	\$ 25,012	\$ 24,947					\$ 49,960	\$ 55,328	\$ 52,976	\$ 68,899
Jury Services	\$ 5,996	\$ 16,991	\$ 10,598				\$ 33,586	\$ 43,691	\$ 68,861	\$ 66,119
Security		\$ 1,634					\$ 1,634		\$ 47,481	
Trial Court Operations Program	\$ 1,597,524	\$ 709,175	\$ 10,598		\$ 0	\$ 432	\$ 2,317,729	\$ 2,437,320	\$ 2,274,298	\$ 2,724,832
Enhanced Collections	\$ 99,496	\$ 8,224			\$ 0		\$ 107,720	\$ 112,644	\$ 111,067	\$ 110,631
Other Non-Court Operations	\$ 4,984	\$ 39,253					\$ 44,237	\$ 48,390	\$ 33,311	\$ 12,027
Non-Court Operations Program	\$ 104,480	\$ 47,477			\$ 0		\$ 151,957	\$ 161,034	\$ 144,379	\$ 122,658
Executive Office	\$ 485,530	\$ 223					\$ 485,753	\$ 232,446	\$ 308,879	\$ 226,717
Fiscal Services	\$ 150,511	\$ 20,017					\$ 170,528	\$ 160,076	\$ 148,803	\$ 142,924
Human Resources	\$ 103,815	\$ 2,338					\$ 106,153	\$ 99,666	\$ 124,871	\$ 71,928
Business & Facilities Services	\$ 37,719	\$ 150,136					\$ 187,855	\$ 367,959	\$ 117,368	\$ 308,318
Information Technology	\$ 282,840	\$ 133,269					\$ 416,108	\$ 501,522	\$ 463,083	\$ 352,025
Court Administration Program	\$ 1,060,415	\$ 305,982					\$ 1,366,397	\$ 1,361,669	\$ 1,163,004	\$ 1,101,912
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0			
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,762,419	\$ 1,062,634	\$ 10,598		\$ 0	\$ 432	\$ 3,836,083	\$ 3,960,023	\$ 3,581,681	\$ 3,949,402

2021-22 Constraints on Fiscal Year-End Fund Balance - Summary

Calaveras

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	261,369	-	261,369	-	-	-	-	-	-	261,369
Restricted	56,253	-	56,253	238,366	-	-	-	-	-	294,619
Committed	88,835	-	88,835	-	-	-	-	-	-	88,835
Assigned	115,090	-	115,090	-	-	-	-	-	-	115,090
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 521,548	\$ -	\$ 521,548	\$ 238,366	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 759,913