


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

01/11/2012

Date

Calaveras

Court

2011 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Calaveras

Court

2011 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

1	Balance Sheet - Cash with County is incorrect. Cash is with outside bank account.
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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Calaveras

Court

2011 Q1

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
33	29				

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Calaveras Superior Court
Trial Court Operations Fund
Balance Sheet
(Unaudited)

For the month ended Sep								2010/11	
Fiscal Year 2011/12									
	Governmental Funds							Total Funds (Info. Purpose Only)	Total Funds (Info. Purpose Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (45,373)	\$ 86,027	\$ (64,740)				\$ 1,161	\$ (22,925)	\$ (63,684)
Payroll	\$ 0							\$ 0	\$ 60,599
Jury									
Revolving									
Other									
Distribution								\$ 0	\$ 0
Civil Filing Fees	\$ 0							\$ 701,660	\$ 186,348
Trust									
Credit Card								\$ 350	\$ 350
Cash on Hand	\$ 350							\$ 108,660	\$ 108,175
Cash with County	\$ 108,560							\$ 702,821	\$ 281,786
Total Cash	\$ 63,537	\$ 86,027	\$ (64,740)				\$ 702,821	\$ 281,786	\$ 281,786
Short Term Investment	\$ 1,657,449						\$ 63,646	\$ 1,721,096	\$ 1,528,644
Investment in Financial Institution							\$ 63,646	\$ 1,721,096	\$ 1,528,644
Total Investments	\$ 1,657,449						\$ 63,646	\$ 1,721,096	\$ 1,528,644
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust								\$ 0	\$ 97
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments								\$ 0	\$ 0
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0		\$ 0					\$ 0	\$ 0
Trust Due To/From								\$ 0	\$ 0
Distribution Due To/From								\$ 270	\$ 270
Civil Filing Fee Due To/From								\$ 270	\$ 270
General Due To/From	\$ 270							\$ 270	\$ 97
Total Receivables	\$ 270	\$ 0	\$ 0				\$ 0	\$ 270	\$ 97
Prepaid Expenses - General	\$ 0							\$ 0	\$ 157,861
Salary and Travel Advances									
Counties								\$ 0	\$ 157,861
Total Prepaid Expenses	\$ 0							\$ 0	\$ 157,861
Other Assets									
Total Other Assets									
Total Assets	\$ 1,721,257	\$ 86,027	\$ (64,740)				\$ 766,468	\$ 2,509,011	\$ 1,988,289
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 6,347
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 270	\$ 270	\$ 97
Due to Other Courts								\$ 0	\$ (6,276)
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 64,802	\$ 64,802	\$ 60,428
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency								\$ (62)	\$ 64
Due to Other Public Agencies								\$ 86	\$ 35
Sales and Use Tax	\$ (62)							\$ 86	\$ 35
Interest									
Miscellaneous Accts. Pay. and Accrued Liab.							\$ 65,159	\$ 65,097	\$ 61,683
Total Accounts Payable and Accrued Liab.	\$ (62)	\$ 0	\$ 0				\$ 65,159	\$ 65,097	\$ 61,683
Civil							\$ 688,999	\$ 688,999	\$ 66,301
Criminal	\$ 0						\$ 21,168	\$ 21,168	\$ 108,545
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the AOC							\$ 6,008	\$ 6,008	\$ 5,946
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 696,172	\$ 696,172	\$ 180,791
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 1,793							\$ 1,793	\$ (280)
Deferred Compensation Payable	\$ 2,115							\$ 2,115	\$ (3,028)
Deductions Payable	\$ 12,948							\$ 12,948	\$ (24,111)
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 16,856							\$ 16,856	\$ (27,418)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 1,400						\$ 575	\$ 1,974	\$ 842
Jury Fees - Non-Interest							\$ 2,364	\$ 2,364	\$ 2,400
Fees - Partial Payment & Overpayment							\$ 2,198	\$ 2,198	
Uncleared Collections									
Other Miscellaneous Liabilities							\$ 5,136	\$ 6,556	\$ 5,242
Total Other Liabilities	\$ 1,400						\$ 5,136	\$ 6,556	\$ 5,242
Total Liabilities	\$ 18,194	\$ 0	\$ 0				\$ 766,468	\$ 784,661	\$ 218,298
Fund Balance - Nonspendable	\$ 61,242	\$ 83,231	\$ 0					\$ 144,473	\$ 401,061
Fund Balance - Restricted	\$ 0							\$ 0	\$ 0
Fund Balance - Committed	\$ 0							\$ 1,728,730	\$ 1,707,924
Fund Balance - Assigned	\$ 1,728,730							\$ (62,677)	\$ (235,736)
Fund Balance - Unassigned	\$ (63,079)	\$ 402	\$ 0					\$ (66,176)	\$ (123,256)
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (23,830)	\$ 2,393	\$ (64,740)					\$ 1,724,350	\$ 1,748,901
Total Fund Balance	\$ 1,703,063	\$ 86,027	\$ (64,740)				\$ 766,468	\$ 2,509,011	\$ 1,988,289
Total Liabilities and Fund Balance	\$ 1,721,257	\$ 86,027	\$ (64,740)				\$ 766,468	\$ 2,509,011	\$ 1,988,289

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

PROGRAM EXPENDITURES:	For the month ended Sep						2010/11				
	Fiscal Year 2011/12	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)
Judges & Courtroom Support	\$ 185,788	\$ 11,592						\$ 197,380	\$ 886,444	\$ 171,590	\$ 881,717
Traffic & Other Infractions	\$ 23,090							\$ 23,090	\$ 135,329	\$ 20,917	\$ 132,965
Other Criminal Cases	\$ 26,866	\$ (3,822)						\$ 23,045	\$ 116,330	\$ 18,807	\$ 103,743
Civil	\$ 38,583	\$ 1,620						\$ 40,203	\$ 227,942	\$ 43,433	\$ 212,564
Family & Children Services	\$ 35,190	\$ 21,546						\$ 56,736	\$ 300,369	\$ 64,663	\$ 333,246
Probate, Guardianship & Mental Health Services	\$ 3,581							\$ 3,581	\$ 88,467	\$ 3,071	\$ 85,993
Juvenile Dependency Services	\$ 6,382	\$ 16,504						\$ 22,886	\$ 116,784	\$ 22,649	\$ 116,783
Juvenile Delinquency Services	\$ 6,383	\$ 4,957						\$ 11,341	\$ 39,084	\$ 9,113	\$ 37,903
Other Court Operations	\$ 45,570	\$ 27,634						\$ 73,204	\$ 244,347	\$ 48,168	\$ 360,418
Court Interpreters	\$ 1,469	\$ 1,207						\$ 2,676	\$ 19,226	\$ 5,899	\$ 19,267
Jury Services	\$ 9,391	\$ 10,467		\$ 693				\$ 20,551	\$ 67,411	\$ 32,100	\$ 77,637
Security		\$ 1,633						\$ 1,633		\$ 71,796	\$ 342,505
Trial Court Operations Program	\$ 382,292	\$ 93,337		\$ 693				\$ 476,323	\$ 2,246,733	\$ 513,206	\$ 2,704,741
Enhanced Collections	\$ 34,838							\$ 34,838	\$ 139,319	\$ 48,579	\$ 149,735
Other Non-Court Operations	\$ 0							\$ 0		\$ 1,998	
Non-Court Operations Program	\$ 34,838	\$ 8,803						\$ 43,640	\$ 139,319	\$ 50,577	\$ 149,735
Executive Office	\$ 58,213	\$ 722						\$ 58,935	\$ 222,730	\$ 40,574	\$ 173,647
Fiscal Services	\$ 41,017	\$ 3,966						\$ 44,984	\$ 209,445	\$ 40,114	\$ 233,903
Human Resources	\$ 20,758	\$ 50						\$ 20,808	\$ 83,806	\$ 17,852	\$ 73,166
Business & Facilities Services	\$ 592	\$ (33,229)						\$ (32,637)	\$ 78,650	\$ 9,438	\$ 116,350
Information Technology	\$ 24,583	\$ 18,142						\$ 42,725	\$ 215,254	\$ 32,110	\$ 235,198
Court Administration Program	\$ 145,164	\$ (10,349)						\$ 134,815	\$ 809,285	\$ 140,088	\$ 832,264
Expenditures Not Distributed or Posted to a Program											
Prior Year Adjustments Not Posted to a Program											
Total	\$ 562,293	\$ 91,791		\$ 693				\$ 654,778	\$ 3,191,937	\$ 703,871	\$ 3,866,740

Calaveras Superior Court
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

	For the month ended Sep										
	Fiscal Year 2011/12							2010/11			
	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							\$ 548,567	\$ 2,338,128	\$ 538,934	\$ 2,808,460	
Trial Court Trust Fund	\$ 548,567						\$ (1)	\$ 6,149	\$ (225)	\$ 6,149	
Trial Court Improvement Fund	\$ (1)										
Judicial Administration Efficiency & Mod Fund							\$ 2,751	\$ 11,000	\$ 2,751	\$ 11,000	
Judges' Compensation (45.25)	\$ 2,751						\$ 6,948	\$ 18,500		\$ 18,900	
Court Interpreter (45.45)	\$ 6,948										
Civil Coordination Reimbursement (45.55)							\$ 26,239	\$ 132,578	\$ 21,799	\$ 135,907	
MOU Reimbursements (45.10 and General)	\$ 26,239										
Other Miscellaneous											
	\$ 584,502						\$ 584,502	\$ 2,308,353	\$ 561,257	\$ 2,078,416	
Grants											
AB 1058 Commissioner/Facilitator			\$ (28,721)				\$ (28,721)	\$ 289,959	\$ (20,423)	\$ 288,980	
Other AOC Grants			\$ (21,000)				\$ (21,000)	\$ 22,010	\$ (4,725)	\$ 20,000	
Non-AOC Grants											
			\$ (49,721)				\$ (49,721)	\$ 308,969	\$ (25,148)	\$ 306,660	
Other Financing Sources											
Interest Income	\$ 290	\$ 1					\$ 291	\$ 8,000	\$ 495	\$ 10,800	
Investment Income											
Donations							\$ 8,228	\$ 24,200	\$ 6,205	\$ 26,000	
Local Fees	\$ 6,226						\$ 243	\$ 8,800	\$ 188	\$ 6,700	
Non-Fee Revenues	\$ 243						\$ 26,085	\$ 120,000	\$ 31,893	\$ 125,000	
Enhanced Collections		\$ 26,085									
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 995						\$ 995	\$ 8,200	\$ 5,725	\$ 5,000	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 7,754	\$ 26,086					\$ 33,820	\$ 184,200	\$ 44,505	\$ 174,400	
Total Revenues	\$ 592,266	\$ 26,086	\$ (49,721)				\$ 598,002	\$ 2,970,522	\$ 680,815	\$ 3,459,776	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 410,317						\$ 410,317	\$ 1,673,856	\$ 338,586	\$ 1,695,312	
Temp Help											
Overtime	\$ 151,977						\$ 151,977	\$ 636,423	\$ 130,885	\$ 747,384	
Staff Benefits	\$ 562,293						\$ 562,293	\$ 2,510,278	\$ 469,582	\$ 2,442,678	
Operating Expenses and Equipment											
General Expense	\$ 12,856		\$ 660				\$ 13,316	\$ 93,585	\$ 8,387	\$ 80,986	
Printing	\$ 1,938						\$ 1,938	\$ 4,400		\$ 8,075	
Telecommunications	\$ 4,234		\$ 165				\$ 4,399	\$ 16,625	\$ 5,048	\$ 20,988	
Postage	\$ 1,693						\$ 1,693	\$ 20,000	\$ 4,620	\$ 18,025	
Insurance								\$ 1,200		\$ 1,200	
In-State Travel	\$ 29		\$ 1,383				\$ 1,413	\$ 4,325	\$ 182	\$ 6,908	
Out-of-State Travel											
Training	\$ 1,150		\$ 550				\$ 1,700	\$ 1,700	\$ 445	\$ 2,500	
Security Services	\$ 0						\$ 0	\$ 71,452	\$ 71,452	\$ 342,505	
Facility Operations	\$ (39,551)		\$ 25				\$ (39,526)	\$ 57,250	\$ (239)	\$ 78,350	
Utilities	\$ 44,450	\$ 23,673	\$ 11,240				\$ 79,363	\$ 345,961	\$ 106,787	\$ 507,727	
Contracted Services	\$ 3,763		\$ 986				\$ 4,758	\$ 28,510	\$ (501)	\$ 39,500	
Consulting and Professional Services	\$ 22,313						\$ 22,313	\$ 101,585	\$ 30,288	\$ 101,150	
Information Technology	\$ 424						\$ 424	\$ 2,000	\$ 548	\$ 3,850	
Major Equipment											
Other Items of Expense	\$ 53,099	\$ 23,673	\$ 15,019				\$ 91,791	\$ 875,341	\$ 227,997	\$ 1,236,064	
Special Items of Expense											
Grand Jury	\$ 693						\$ 693	\$ 8,200	\$ 4,517	\$ 8,000	
Jury Costs											
Judgements, Settlements and Claims									\$ 1,774		
Debt Service											
Other								\$ 1,317		\$ 0	
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ 693						\$ 693	\$ 9,517	\$ 6,291	\$ 8,000	
Total Expenditures	\$ 616,088	\$ 23,673	\$ 16,019				\$ 654,778	\$ 3,194,937	\$ 703,871	\$ 3,888,740	
Excess (Deficit) of Revenues Over Expenditures	\$ (23,830)	\$ 2,393	\$ (64,740)				\$ (86,176)	\$ (215,415)	\$ (123,256)	\$ (226,964)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,726,893	\$ 83,633	\$ 0				\$ 1,810,526	\$ 1,810,526	\$ 1,873,247	\$ 1,873,247	
Ending Balance (Deficit)	\$ 1,703,063	\$ 86,027	\$ (64,740)				\$ 1,724,350	\$ 1,595,111	\$ 1,749,991	\$ 1,646,283	