

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

09/19/2013

Date

Calaveras

Court

FY 2012-13 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Calaveras Superior Court
 Court

FY 2012-13 Q4
 Fiscal Year and Ending Quarter

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

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

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Calaveras Superior Court
Court

FY2012-13 Q4
Fiscal Year and Ending Quarter

FOOTNOTES

1	--- None
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**Superior Court of California, County of Calaveras
Trial Court Operations Fund
Balance Sheet
(Unaudited)**

For the month ended June										
Fiscal Year 2012/13										
	Governmental Funds						Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant							
ASSETS										
Operations	\$ (71.842)	\$ 86.258	\$ 0				\$ 686.978	\$ 701.394	\$ 780.340	
Payroll	\$ 0							\$ 0	\$ 0	
Jury										
Revolving										
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (178)	\$ (178)	\$ (40.969)	
Credit Card										
Cash on Hand	\$ 350							\$ 350	\$ 350	
Cash with County										
Cash Outside of the AOC	\$ 108.996							\$ 108.996	\$ 108.820	
Total Cash	\$ 37.504	\$ 86.258	\$ 0				\$ 686.800	\$ 810.563	\$ 848.541	
Short Term Investment	\$ 605.071							\$ 49.054	\$ 654.125	
Investment in Financial Institution										
Total Investments	\$ 605.071						\$ 49.054	\$ 654.125	\$ 1.671.556	
Accrued Revenue	\$ 431	\$ 32					\$ 0	\$ 463	\$ 1.431	
Accounts Receivable - General									\$ 0	
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 176.948							\$ 176.948	\$ 72.838	
Due From Other Governments		\$ 0						\$ 0	\$ 8.339	
Due From Other Courts	\$ 5.041						\$ 0	\$ 5.041	\$ 0	
Due From State	\$ 27.351	\$ 1.554	\$ 133.894					\$ 162.799	\$ 99.452	
Trust Due To/From									\$ 0	
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 337							\$ 337	\$ 393	
Total Receivables	\$ 210.107	\$ 1.586	\$ 133.894				\$ 0	\$ 345.587	\$ 182.453	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0	
Other Assets										
Total Other Assets										
Total Assets	\$ 852.683	\$ 87.844	\$ 133.894				\$ 735.854	\$ 1.810.275	\$ 2.702.550	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 5.106	\$ 3.705	\$ 350					\$ 9.162	\$ 12.250	
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Due to Other Funds	\$ 57.174	\$ 0	\$ 119.774				\$ 337	\$ 177.284	\$ 73.231	
Due to Other Courts			\$ 6.376					\$ 6.376	\$ 20.013	
Due to State	\$ 3.164							\$ 3.164	\$ 344	
TC145 Liability							\$ 50.157	\$ 50.157	\$ 39.378	
Due to Other Governments	\$ 595							\$ 595	\$ 1.368	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 0							\$ 0	\$ 130	
Interest							\$ 1	\$ 1	\$ 6	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 66.039	\$ 3.705	\$ 126.500				\$ 50.495	\$ 246.739	\$ 146.719	
Civil							\$ 631.845	\$ 631.845	\$ 714.045	
Criminal	\$ 0						\$ 44.149	\$ 44.149	\$ 22.030	
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0	
Trust Held Outside of the AOC										
Trust Interest Payable							\$ 4.989	\$ 4.989	\$ 5.268	
Miscellaneous Trust										
Total Trust Deposits	\$ 0						\$ 680.983	\$ 680.983	\$ 741.342	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ 4.020							\$ 4.020	\$ 4.934	
Deferred Compensation Payable	\$ 2.301							\$ 2.301	\$ 2.126	
Deductions Payable	\$ 26.889							\$ 26.889	\$ 39.794	
Payroll Clearing	\$ 52.450							\$ 52.450	\$ 51.033	
Total Payroll Liabilities	\$ 85.660							\$ 85.660	\$ 97.887	
Revenue Collected in Advance	\$ 1.400		\$ 7.394					\$ 7.394	\$ 0	
Liabilities For Deposits							\$ 2.968	\$ 4.367	\$ 1.974	
Jury Fees - Non-Interest							\$ 150	\$ 150	\$ 1.350	
Fees - Partial Payment & Overpayment							\$ 1.259	\$ 1.259	\$ 2.311	
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 1.400		\$ 7.394				\$ 4.376	\$ 13.171	\$ 5.635	
Total Liabilities	\$ 153.099	\$ 3.705	\$ 133.894				\$ 735.854	\$ 1.026.552	\$ 991.584	
Total Fund Balance	\$ 699.584	\$ 84.139	\$ 0					\$ 783.723	\$ 1.710.966	
Total Liabilities and Fund Balance	\$ 852.683	\$ 87.844	\$ 133.894				\$ 735.854	\$ 1.810.275	\$ 2.702.550	

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 2012/13											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2011/12	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,333,922	\$ 18,648					\$ 1,352,570	\$ 1,312,961	\$ 2,307,532	\$ 2,338,126	
Trial Court Improvement Fund	\$ 6,148						\$ 6,148	\$ 6,149	\$ 6,148	\$ 6,149	
Judicial Administration Efficiency & Mod Fund									\$ 7,600		
Judges' Compensation (45.25)									\$ 9,629	\$ 11,000	
Court Interpreter (45.45)	\$ 9,817						\$ 9,817	\$ 6,200	\$ 17,052	\$ 18,500	
Civil Coordination Reimbursement (45.55)	\$ 137,997						\$ 137,997	\$ 140,664	\$ 145,106	\$ 132,578	
MOU Reimbursements (45.10 and General)	\$ 91,363						\$ 91,363	\$ 39,634	\$ 39,634		
Other Miscellaneous	\$ 1,579,247	\$ 18,648					\$ 1,597,895	\$ 1,505,608	\$ 2,532,701	\$ 2,506,353	
Grants											
AB 1058 Commissioner/Facilitator			\$ 269,369				\$ 269,369	\$ 279,077	\$ 273,523	\$ 286,959	
Other AOC Grants	\$ 1,417		\$ 17,253				\$ 18,670	\$ 20,000	\$ 1,010	\$ 22,010	
Non-AOC Grants	\$ 1,417		\$ 286,622				\$ 288,039	\$ 299,077	\$ 274,533	\$ 308,969	
Other Financing Sources											
Interest Income	\$ 5,220	\$ 226					\$ 5,445	\$ 7,500	\$ 8,958	\$ 8,000	
Investment Income											
Donations											
Local Fees	\$ 39,316						\$ 39,316	\$ 23,750	\$ 24,093	\$ 24,200	
Non-Fee Revenues									\$ 243	\$ 6,800	
Enhanced Collections		\$ 101,304					\$ 101,304	\$ 130,000	\$ 108,268	\$ 120,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 39,282	\$ 0					\$ 39,282	\$ 33,100	\$ 33,222	\$ 5,200	
Sale of Fixed Assets											
Other Miscellaneous	\$ 522						\$ 522		\$ 108		
	\$ 84,339	\$ 101,530					\$ 185,868	\$ 194,350	\$ 174,892	\$ 164,200	
Total Revenues	\$ 1,665,002	\$ 120,178	\$ 286,622				\$ 2,071,802	\$ 1,999,035	\$ 2,982,125	\$ 2,979,522	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,465,890	\$ 44,909	\$ 117,375				\$ 1,628,174	\$ 1,595,877	\$ 1,678,538	\$ 1,673,856	
Temp Help									\$ 6,729		
Overtime									\$ 114		
Staff Benefits	\$ 720,280	\$ 13,473	\$ 44,725				\$ 778,478	\$ 744,656	\$ 715,460	\$ 836,423	
	\$ 2,186,170	\$ 58,382	\$ 162,100				\$ 2,406,652	\$ 2,340,533	\$ 2,400,840	\$ 2,510,279	
Operating Expenses and Equipment											
General Expense	\$ 65,971	\$ 15	\$ 5,088				\$ 71,074	\$ 80,868	\$ 71,113	\$ 93,585	
Printing	\$ 5,028						\$ 5,028	\$ 7,000	\$ 7,251	\$ 4,400	
Telecommunications	\$ 16,797		\$ 412				\$ 17,200	\$ 20,065	\$ 19,021	\$ 16,825	
Postage	\$ 19,544						\$ 19,544	\$ 18,700	\$ 17,556	\$ 20,000	
Insurance	\$ 1,358						\$ 1,358	\$ 1,200	\$ 1,173	\$ 1,200	
In-State Travel	\$ 2,108		\$ 852				\$ 2,961	\$ 6,500	\$ 4,640	\$ 4,325	
Out-of-State Travel											
Training	\$ 3,078		\$ 425				\$ 3,503	\$ 3,647	\$ 9,675	\$ 1,700	
Security Services									\$ 0		
Facility Operations	\$ 56,753						\$ 56,753	\$ 58,800	\$ 55,568	\$ 57,250	
Utilities											
Contracted Services	\$ 184,163	\$ 42,938	\$ 78,355				\$ 305,456	\$ 347,448	\$ 380,395	\$ 345,961	
Consulting and Professional Services	\$ 5,985		\$ 15,783				\$ 21,768	\$ 25,200	\$ 13,967	\$ 26,510	
Information Technology	\$ 84,483						\$ 84,483	\$ 83,000	\$ 81,669	\$ 101,585	
Major Equipment								\$ 414,000	\$ 10,919		
Other Items of Expense	\$ 2,044						\$ 2,044	\$ 2,500	\$ 2,278	\$ 2,000	
	\$ 447,303	\$ 42,952	\$ 100,916				\$ 591,171	\$ 1,068,928	\$ 675,225	\$ 675,141	
Special Items of Expense											
Grand Jury	\$ 54						\$ 54				
Jury Costs	\$ 1,168						\$ 1,168	\$ 5,000	\$ 5,621	\$ 8,200	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (32,420)		\$ 32,420				\$ 0	\$ 0	\$ 0	\$ 1,317	
Prior Year Expense Adjustment											
	\$ (31,198)		\$ 32,420				\$ 1,222	\$ 5,000	\$ 5,621	\$ 9,517	
Total Expenditures	\$ 2,602,274	\$ 101,334	\$ 295,436				\$ 2,999,045	\$ 3,414,461	\$ 3,081,686	\$ 3,194,937	
Excess (Deficit) of Revenues Over Expenditures	\$ (937,272)	\$ 18,843	\$ (8,814)				\$ (927,243)	\$ (1,415,426)	\$ (99,561)	\$ (215,415)	
Operating Transfers In (Out)	\$ (8,814)		\$ 8,814				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,645,670	\$ 65,296	\$ 0				\$ 1,710,966	\$ 1,710,966	\$ 1,810,526	\$ 1,810,526	
Ending Balance (Deficit)	\$ 699,584	\$ 84,139	\$ 0				\$ 783,723	\$ 295,540	\$ 1,710,966	\$ 1,595,111	

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

For the month ended June										
Fiscal Year 2012/13								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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 707.429	\$ 54.751					\$ 762.180	\$ 885.896	\$ 815.824	\$ 888.444
Traffic & Other Infractions	\$ 230.609						\$ 230.609	\$ 133.523	\$ 181.007	\$ 135.329
Other Criminal Cases	\$ 129.245	\$ 13.861					\$ 143.106	\$ 81.198	\$ 123.005	\$ 116.330
Civil	\$ 168.875	\$ 6.135			\$ 0		\$ 175.010	\$ 184.955	\$ 162.868	\$ 227.942
Family & Children Services	\$ 193.200	\$ 91.509			\$ 0		\$ 284.710	\$ 279.391	\$ 289.951	\$ 300.369
Probate, Guardianship & Mental Health Services	\$ 18.864						\$ 18.864	\$ 88.757	\$ 17.982	\$ 88.467
Juvenile Dependency Services	\$ 21.988	\$ 94.919			\$ 0		\$ 116.906	\$ 135.907	\$ 59.307	\$ 118.784
Juvenile Delinquency Services	\$ 18.536	\$ 6.872					\$ 25.408	\$ 38.407	\$ 27.659	\$ 39.084
Other Court Operations	\$ 218.939	\$ 40.828					\$ 259.766	\$ 245.073	\$ 283.403	\$ 244.347
Court Interpreters	\$ 24.224	\$ 9.112					\$ 33.335	\$ 23.068	\$ 17.942	\$ 19.226
Jury Services	\$ 13.320	\$ 14.917	\$ 1.168				\$ 29.404	\$ 19.283	\$ 51.670	\$ 67.411
Security		\$ 0					\$ 0	\$ 350	\$ 1.977	
Trial Court Operations Program	\$ 1,745.228	\$ 332.903	\$ 1.168		\$ 0		\$ 2,079.298	\$ 2,115.808	\$ 2,032.595	\$ 2,245.733
Enhanced Collections	\$ 82.392	\$ 42.952					\$ 125.345	\$ 130.000	\$ 209.836	\$ 139.319
Other Non-Court Operations	\$ 31	\$ 926	\$ 54				\$ 1,012		\$ 5.120	
Non-Court Operations Program	\$ 82.424	\$ 43.879	\$ 54				\$ 126.356	\$ 130.000	\$ 214.956	\$ 139.319
Executive Office	\$ 224.529	\$ 1.170					\$ 225.699	\$ 180.295	\$ 236.099	\$ 222.730
Fiscal Services	\$ 159.826	\$ 17.841					\$ 177.666	\$ 202.035	\$ 204.362	\$ 209.445
Human Resources	\$ 83.241	\$ 441					\$ 83.682	\$ 60.875	\$ 91.923	\$ 83.806
Business & Facilities Services	\$ 3.037	\$ 85.028					\$ 88.064	\$ 81.585	\$ 94.867	\$ 78.650
Information Technology	\$ 108.368	\$ 109.910					\$ 218.278	\$ 643.863	\$ 206.883	\$ 215.254
Court Administration Program	\$ 579.000	\$ 214.390					\$ 793.390	\$ 1,168.653	\$ 834.135	\$ 809.885
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,406.652	\$ 591.171	\$ 1,222		\$ 0		\$ 2,999.045	\$ 3,414.461	\$ 3,081.686	\$ 3,194.937

