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

09/27/2011

Date

Calaveras

Court

FY2010-11 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions

Calaveras

Court

FY2010-11 Q4

Fiscal Year and Ending Quarter

	Total Authorized Court Positions[1]	Positions Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	32.0				29

[1] Total Authorized Positions (FTEs) pre-populated using information submitted in the court's FY 2010-2011 Schedule 7A.

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

	For the month ended Jun								
	Fiscal Year 2010/11								2009/10
	Governmental Funds							Total Funds	Total Funds
		Special Revenue							
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
ASSETS									
Operations	$ (144,991)	$ 83,542	$ 0				$ 910	$ (60,540)	$ 170,696
Payroll	$ 0							$ 0	$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees	$ 0						$ 0	$ 0	$ 57,738
Trust							$ 98,449	$ 98,449	$ 170,760
Credit Card									
Cash on Hand	$ 350							$ 350	$ 350
Cash with County	$ 108,560							$ 108,560	$ 107,891
Total Cash	$ (36,081)	$ 83,542	$ 0				$ 99,359	$ 146,820	$ 507,435
Short Term Investment	$ 1,803,339	$ 0					$ 43,926	$ 1,847,265	$ 1,562,150
Investment in Financial Institution									
Total Investments	$ 1,803,339	$ 0					$ 43,926	$ 1,847,265	$ 1,562,150
Accrued Revenue	$ 1,888	$ 97					$ 0	$ 1,985	$ 2,228
Accounts Receivable - General			$ 0					$ 0	
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	$ 100,968						$ 0	$ 100,968	$ 111,267
Due From Other Governments									
Due From Other Courts	$ 0						$ 0	$ 0	$ 0
Due From State	$ 29,500		$ 117,766					$ 147,266	$ 158,203
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	$ 43							$ 43	
Total Receivables	$ 132,399	$ 97	$ 117,766				$ 0	$ 250,262	$ 271,699
Prepaid Expenses - General	$ 0							$ 0	$ 0
Salary and Travel Advances	$ 0							$ 0	
Counties									
Total Prepaid Expenses	$ 0							$ 0	$ 0
Other Assets									
Total Other Assets									
Total Assets	$ 1,899,657	$ 83,639	$ 117,766				$ 143,285	$ 2,244,347	$ 2,341,284
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	$ 5,635		$ 6,712					$ 12,347	$ 11,448
Accounts Payable - General	$ 1,260	$ 0	$ 0				$ 0	$ 1,260	$ 359
Due to Other Funds	$ 0	$ 6	$ 100,962				$ 43	$ 101,011	$ 111,267
Due to Other Courts	$ 0		$ 10,092					$ 10,092	$ 8,031
Due to State	$ 38,184							$ 38,184	$ 3,182
TC145 Liability							$ 44,832	$ 44,832	$ 57,738
Due to Other Governments	$ 28,964							$ 28,964	$ 23,054
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	$ (35)							$ (35)	$ 61
Interest							$ 4	$ 4	$ 0
Miscellaneous Accts. Pay. and Accrued Liab.	$ 0							$ 0	
Total Accounts Payable and Accrued Liab.	$ 74,008	$ 6	$ 117,766				$ 44,879	$ 236,659	$ 215,140
Civil							$ 82,765	$ 82,765	$ 53,485
Criminal	$ 0						$ 5,933	$ 5,933	$ 108,225
Unreconciled - Civil and Criminal							$ 0	$ 0	$ 0
Trust Held Outside of the AOC									
Trust Interest Payable							$ 5,999	$ 5,999	$ 5,935
Miscellaneous Trust									
Total Trust Deposits	$ 0						$ 94,696	$ 94,696	$ 167,645
Accrued Payroll	$ 92,982							$ 92,982	$ 81,657
Benefits Payable	$ 819							$ 819	$ (151)
Deferred Compensation Payable	$ 0							$ 0	$ 0
Deductions Payable	$ 0							$ 0	$ 11
Payroll Clearing	$ 0							$ 0	
Total Payroll Liabilities	$ 93,801							$ 93,801	$ 81,516
Revenue Collected in Advance	$ 3,555							$ 3,555	
Liabilities For Deposits	$ 1,400						$ 575	$ 1,974	$ 842
Jury Fees - Non-Interest							$ 1,800	$ 1,800	$ 2,895
Fees - Partial Payment & Overpayment							$ 1,335	$ 1,335	
Uncleared Collections	$ 0		$ 0				$ 0	$ 0	$ 0
Other Miscellaneous Liabilities	$ 0							$ 0	
Total Other Liabilities	$ 4,955		$ 0				$ 3,710	$ 8,664	$ 3,737
Total Liabilities	$ 172,764	$ 6	$ 117,766				$ 143,285	$ 433,821	$ 468,037
Fund Balance - Restricted	$ 61,242	$ 83,231	$ 0					$ 144,473	$ 401,061
Fund Balance - Unrestricted									
Designated	$ 1,728,730							$ 1,728,730	$ 1,707,924
Undesignated	$ 44	$ 0	$ 0					$ 44	$ 129
Excess (Deficit) of Rev. Over Expenses/Op.	$ (63,123)	$ 402	$ 0					$ (62,721)	$ (235,867)
Total Fund Balance	$ 1,726,893	$ 83,633	$ 0					$ 1,810,526	$ 1,873,247
Total Liabilities and Fund Balance	$ 1,899,657	$ 83,639	$ 117,766				$ 143,285	$ 2,244,347	$ 2,341,284

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

	For the month ended Jun										
	Fiscal Year 2010/11									2009/10	
	Governmental Funds										
		Special Revenue									
	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
REVENUES											
State Financing Sources											
Trial Court Trust Fund	$ 2,852,596							$ 2,852,596	$ 2,806,460	$ 2,593,291	$ 2,589,320
Trial Court Improvement Fund	$ 6,148							$ 6,148	$ 6,149	$ 6,149	$ 6,149
Judicial Administration Efficiency & Mod Fund	$ 11,400							$ 11,400			
Judges' Compensation (45.25)	$ 11,000							$ 11,000	$ 11,000	$ 11,000	$ 11,000
Court Interpreter (45.45)	$ 18,473							$ 18,473	$ 18,900	$ 18,951	$ 33,600
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	$ 134,978							$ 134,978	$ 135,907	$ 143,148	$ 134,049
Other Miscellaneous											
	$ 3,034,595							$ 3,034,595	$ 2,978,416	$ 2,772,539	$ 2,774,118
Grants											
AB 1058 Commissioner/Facilitator			$ 287,176					$ 287,176	$ 286,960	$ 275,188	$ 287,134
Other AOC Grants			$ 19,914					$ 19,914	$ 20,000	$ 19,985	$ 20,000
Non-AOC Grants											
			$ 307,090					$ 307,090	$ 306,960	$ 295,173	$ 307,134
Other Financing Sources											
Interest Income	$ 8,309	$ 521						$ 8,830	$ 10,800	$ 11,875	$ 21,180
Investment Income											
Donations											
Local Fees	$ 24,203							$ 24,203	$ 26,900	$ 27,035	$ 29,020
Non-Fee Revenues	$ 830							$ 830	$ 6,700	$ 12,113	$ 1,750
Enhanced Collections		$ 109,626						$ 109,626	$ 125,000	$ 107,897	$ 129,100
Escheatment											
Prior Year Revenue	$ (6,479)							$ (6,479)			
County Program - Restricted											
Reimbursement Other	$ 4,519							$ 4,519	$ 5,000	$ 4,594	$ 1,200
Sale of Fixed Assets											
Other Miscellaneous	$ 93							$ 93		$ 218	
	$ 31,475	$ 110,146						$ 141,621	$ 174,400	$ 163,732	$ 182,250
Total Revenues	$ 3,066,070	$ 110,146	$ 307,090					$ 3,483,306	$ 3,459,776	$ 3,231,444	$ 3,263,502
EXPENDITURES											
Personal Services											
Salaries - Permanent	$ 1,538,048	$ 36,913	$ 111,206					$ 1,686,166	$ 1,695,312	$ 1,702,617	$ 1,723,174
Temp Help											
Overtime	$ 42							$ 42		$ 17	
Staff Benefits	$ 676,400	$ 11,074	$ 36,875					$ 724,349	$ 747,364	$ 666,556	$ 727,451
	$ 2,214,489	$ 47,987	$ 148,080					$ 2,410,556	$ 2,442,676	$ 2,369,189	$ 2,450,625
Operating Expenses and Equipment											
General Expense	$ 60,565		$ 3,718					$ 64,283	$ 80,686	$ 97,074	$ 113,885
Printing	$ 3,842							$ 3,842	$ 8,675	$ 8,340	$ 10,125
Telecommunications	$ 16,957		$ 425					$ 17,382	$ 20,988	$ 17,722	$ 20,633
Postage	$ 19,873							$ 19,873	$ 18,025	$ 17,144	$ 19,800
Insurance	$ 1,089							$ 1,089	$ 1,200	$ 1,079	$ 1,250
In-State Travel	$ 1,224		$ 866					$ 2,090	$ 6,908	$ 3,147	$ 5,701
Out-of-State Travel										$ 1,097	$ 1,200
Training	$ 11,653		$ 445					$ 12,098	$ 2,500	$ 5,038	$ 4,700
Security Services	$ 315,797		$ 12,768					$ 328,565	$ 342,505	$ 276,477	$ 291,270
Facility Operations	$ 56,603							$ 56,603	$ 79,350	$ 70,274	$ 48,279
Utilities											
Contracted Services	$ 293,292	$ 61,713	$ 122,406					$ 477,412	$ 507,727	$ 476,378	$ 510,200
Consulting and Professional Services	$ 14,969		$ 19,899					$ 34,868	$ 39,500	$ 35,641	$ 24,000
Information Technology	$ 87,083							$ 87,083	$ 101,150	$ 77,176	$ 99,940
Major Equipment	$ 18,408							$ 18,408	$ 23,000		
Other Items of Expense	$ 1,964							$ 1,964	$ 3,850	$ 3,288	$ 1,600
	$ 903,319	$ 61,713	$ 160,528					$ 1,125,560	$ 1,236,064	$ 1,089,876	$ 1,152,583
Special Items of Expense											
Grand Jury										$ 91	
Jury Costs	$ 8,137							$ 8,137	$ 8,000	$ 7,823	$ 3,000
Judgements, Settlements and Claims										$ 331	
Debt Service											
Other	$ 1,774							$ 1,774			
Capital Costs											
Internal Cost Recovery	$ (29,616)		$ 29,616					$ 0	$ 0	$ 0	$ 0
Prior Year Expense Adjustment											
	$ (19,705)		$ 29,616					$ 9,911	$ 8,000	$ 8,245	$ 3,000
Total Expenditures	$ 3,098,103	$ 109,699	$ 338,225					$ 3,546,027	$ 3,686,740	$ 3,467,311	$ 3,606,208
Excess (Deficit) of Revenues Over Expenditures	$ (32,033)	$ 447	$ (31,134)					$ (62,721)	$ (226,964)	$ (235,867)	$ (342,706)
Operating Transfers In (Out)	$ (31,090)	$ (44)	$ 31,134					$ 0	$ 0	$ 0	$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	$ 1,790,016	$ 83,231	$ 0					$ 1,873,247	$ 1,873,247	$ 2,109,114	$ 2,109,114
Ending Balance (Deficit)	$ 1,726,893	$ 83,633	$ 0					$ 1,810,526	$ 1,646,283	$ 1,873,247	$ 1,766,408

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

	For the month ended Jun									
	Fiscal Year 2010/11								2009/10	
	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	$ 802,693	$ 65,688					$ 868,381	$ 881,717	$ 878,200	$ 954,288
Traffic & Other Infractions	$ 101,963	$ 1,253					$ 103,215	$ 132,965	$ 102,874	$ 128,805
Other Criminal Cases	$ 119,016	$ 10,936					$ 129,952	$ 103,743	$ 142,933	$ 105,319
Civil	$ 176,094	$ 24,146			$ 0		$ 200,240	$ 212,564	$ 212,036	$ 205,465
Family & Children Services	$ 150,747	$ 201,466			$ 0		$ 352,213	$ 333,246	$ 345,594	$ 388,075
Probate, Guardianship & Mental Health Services	$ 15,560						$ 15,560	$ 85,993	$ 15,087	$ 82,672
Juvenile Dependency Services	$ 27,995	$ 85,721					$ 113,716	$ 116,783	$ 105,252	$ 110,156
Juvenile Delinquency Services	$ 28,001	$ 10,773					$ 38,774	$ 37,903	$ 26,195	$ 46,356
Other Court Operations	$ 194,111	$ 48,990					$ 243,100	$ 360,418	$ 235,807	$ 244,760
Court Interpreters	$ 6,762	$ 12,098					$ 18,861	$ 19,267	$ 17,837	$ 33,599
Jury Services	$ 40,927	$ 31,272	$ 8,137				$ 80,336	$ 77,637	$ 71,803	$ 84,590
Security		$ 328,909					$ 328,909	$ 342,505	$ 276,822	$ 292,370
Trial Court Operations Program	$ 1,663,868	$ 821,252	$ 8,137		$ 0		$ 2,493,257	$ 2,704,741	$ 2,430,440	$ 2,676,455
Enhanced Collections	$ 150,260	$ 61,713					$ 211,972	$ 149,735	$ 212,865	$ 158,401
Other Non-Court Operations	$ (7,529)	$ 256	$ 1,774				$ (5,498)		$ (3,448)	$ 16,534
Non-Court Operations Program	$ 142,731	$ 61,969	$ 1,774				$ 206,474	$ 149,735	$ 209,417	$ 174,935
Executive Office	$ 204,999	$ 1,070					$ 206,069	$ 173,647	$ 204,707	$ 172,359
Fiscal Services	$ 180,121	$ 33,305					$ 213,427	$ 233,903	$ 221,062	$ 215,968
Human Resources	$ 107,535	$ 17,156					$ 124,691	$ 73,166	$ 95,301	$ 77,983
Business & Facilities Services	$ 3,431	$ 92,185					$ 95,615	$ 116,350	$ 108,741	$ 74,320
Information Technology	$ 107,871	$ 98,623					$ 206,494	$ 235,198	$ 197,642	$ 214,188
Court Administration Program	$ 603,958	$ 242,339					$ 846,297	$ 832,264	$ 827,454	$ 754,818
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	$ 2,410,556	$ 1,125,560	$ 9,911		$ 0		$ 3,546,027	$ 3,686,740	$ 3,467,311	$ 3,606,208

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Calaveras
as of June 30, 2011

	Governmental Funds							
		Special Revenue						
Classification	**General**	**Non-Grant**	**Grant**	**Capital Project**	**Debt Service**	**Proprietary Funds**	**Fiduciary Funds**	**Total Funds** (Info. Purposes Only)
Nonspendable	-	-	-	-	-	-	-	**-**
Restricted	-	83,633	-	-	-	-	-	**83,633**
Committed	241,500	-	-	-	-	-	-	**241,500**
Assigned	1,485,393	-	-	-	-	-	-	**1,485,393**
Unassigned	-	-	-	-	-	N/A	N/A	**-**
Total	**$ 1,726,893**	**$ 83,633**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,810,526**