

**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

03/11/2013  
\_\_\_\_\_  
Date

\_\_\_\_\_  
Calaveras Superior Court  
Court  
2012 Q2  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Calaveras Superior Court

Court

2012 Q2

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Calaveras Superior Court  
 Court  
 2012 Q2  
 Fiscal Year and Ending Quarter

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

<sup>1</sup> 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 December							
		Fiscal Year 2012/13						2011/12	
	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						
<b>ASSETS</b>									
Operations	\$ 45,810	\$ 81,205	\$ (97,111)				\$ 689,435	\$ 719,339	\$ (7,644)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (55)	\$ (55)	\$ 783,468
Credit Card									
Cash on Hand	\$ 350							\$ 350	\$ 350
Cash with County									
Cash Outside of the AOC	\$ 108,820							\$ 108,820	\$ 108,560
<b>Total Cash</b>	<b>\$ 154,980</b>	<b>\$ 81,205</b>	<b>\$ (97,111)</b>				<b>\$ 689,380</b>	<b>\$ 828,454</b>	<b>\$ 884,734</b>
Short Term Investment	\$ 1,115,389						\$ 46,376	\$ 1,161,765	\$ 1,721,041
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 1,115,389</b>						<b>\$ 46,376</b>	<b>\$ 1,161,765</b>	<b>\$ 1,721,041</b>
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 0						\$ 0	\$ 0
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 1,000	\$ 0	\$ 110,523					\$ 111,523	\$ 0
Trust Due To/From									\$ 1
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 293							\$ 293	\$ 346
<b>Total Receivables</b>	<b>\$ 1,293</b>	<b>\$ 0</b>	<b>\$ 110,523</b>				<b>\$ 0</b>	<b>\$ 111,816</b>	<b>\$ 348</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,271,661</b>	<b>\$ 81,205</b>	<b>\$ 13,412</b>				<b>\$ 735,756</b>	<b>\$ 2,102,035</b>	<b>\$ 2,606,123</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,045	\$ 0	\$ 0				\$ 0	\$ 1,045	\$ 0
Due to Other Funds		\$ 0	\$ 0				\$ 293	\$ 293	\$ 348
Due to Other Courts			\$ 20,013					\$ 20,013	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 47,298	\$ 47,298	\$ 46,705
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 18							\$ 18	\$ 3
Interest							\$ 77	\$ 77	\$ 85
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 1,063</b>	<b>\$ 0</b>	<b>\$ 20,013</b>				<b>\$ 47,668</b>	<b>\$ 68,744</b>	<b>\$ 47,140</b>
Civil							\$ 674,716	\$ 674,716	\$ 749,840
Criminal	\$ 0						\$ 5,803	\$ 5,803	\$ 19,850
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 5,287	\$ 5,287	\$ 5,241
Miscellaneous Trust									
<b>Total Trust Deposits</b>	<b>\$ 0</b>						<b>\$ 685,805</b>	<b>\$ 685,805</b>	<b>\$ 774,930</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 2,677							\$ 2,677	\$ 1,924
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (6)							\$ (6)	\$ 13,653
Payroll Clearing	\$ 0							\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 2,671</b>							<b>\$ 2,671</b>	<b>\$ 15,576</b>
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 1,400						\$ 575	\$ 1,974	\$ 1,974
Jury Fees - Non-Interest							\$ 450	\$ 450	\$ 2,612
Fees - Partial Payment & Overpayment							\$ 1,259	\$ 1,259	\$ 4,926
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,400</b>						<b>\$ 2,283</b>	<b>\$ 3,683</b>	<b>\$ 9,512</b>
<b>Total Liabilities</b>	<b>\$ 5,133</b>	<b>\$ 0</b>	<b>\$ 20,013</b>				<b>\$ 735,756</b>	<b>\$ 760,903</b>	<b>\$ 847,159</b>
<b>Total Fund Balance</b>	<b>\$ 1,266,528</b>	<b>\$ 81,205</b>	<b>\$ (6,601)</b>					<b>\$ 1,341,132</b>	<b>\$ 1,758,964</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,271,661</b>	<b>\$ 81,205</b>	<b>\$ 13,412</b>				<b>\$ 735,756</b>	<b>\$ 2,102,035</b>	<b>\$ 2,606,123</b>

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 December											
Fiscal Year 2012/13											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	2011/12	
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant						Total Funds (Info. Purposes Only)		
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 643,270	\$ 7,770					\$ 651,040	\$ 1,312,961	\$ 1,144,176	\$ 2,338,126	
Trial Court Improvement Fund	\$ (1)						\$ (1)	\$ 6,149	\$ (1)	\$ 6,149	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)									\$ 5,502	\$ 11,000	
Court Interpreter (45.45)	\$ 5,374						\$ 5,374	\$ 6,200	\$ 13,765	\$ 18,500	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 58,857						\$ 58,857	\$ 140,664	\$ 60,592	\$ 132,578	
Other Miscellaneous	\$ 39,634						\$ 39,634	\$ 39,634			
	\$ 747,134	\$ 7,770					\$ 754,904	\$ 1,508,608	\$ 1,224,034	\$ 2,506,353	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 107,181				\$ 107,181	\$ 279,077	\$ 0	\$ 286,959	
Other AOC Grants	\$ 1,417		\$ 15,783				\$ 17,200	\$ 20,000	\$ 1,010	\$ 22,010	
Non-AOC Grants											
	\$ 1,417		\$ 122,964				\$ 124,381	\$ 299,077	\$ 1,010	\$ 308,968	
<b>Other Financing Sources</b>											
Interest Income	\$ 1,985	\$ 73					\$ 2,057	\$ 7,500	\$ 3,120	\$ 8,000	
Investment Income											
Donations											
Local Fees	\$ 10,429						\$ 10,429	\$ 23,750	\$ 12,956	\$ 24,200	
Non-Fee Revenues									\$ 2,243	\$ 6,800	
Enhanced Collections		\$ 50,467					\$ 50,467	\$ 130,000	\$ 52,419	\$ 120,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 26,607	\$ 0					\$ 26,607	\$ 33,100	\$ 8,421	\$ 5,200	
Sale of Fixed Assets	\$ 17,789						\$ 17,789		\$ 1,788		
Other Miscellaneous	\$ 56,810	\$ 50,540					\$ 107,350	\$ 194,350	\$ 78,946	\$ 164,200	
<b>Total Revenues</b>	<b>\$ 805,361</b>	<b>\$ 58,310</b>	<b>\$ 122,964</b>				<b>\$ 986,635</b>	<b>\$ 1,999,035</b>	<b>\$ 1,303,991</b>	<b>\$ 2,979,522</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 674,715	\$ 22,552	\$ 44,344				\$ 741,610	\$ 1,595,877	\$ 792,164	\$ 1,673,856	
Temp Help											
Overtime											
Staff Benefits	\$ 336,136	\$ 6,765	\$ 17,217				\$ 360,118	\$ 744,656	\$ 330,387	\$ 836,423	
	\$ 1,010,850	\$ 29,317	\$ 61,561				\$ 1,101,728	\$ 2,340,533	\$ 1,122,550	\$ 2,510,279	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 21,223	\$ 15	\$ 2,371				\$ 23,608	\$ 80,868	\$ 26,610	\$ 93,585	
Printing	\$ 1,867						\$ 1,867	\$ 7,000	\$ 2,230	\$ 4,400	
Telecommunications	\$ 7,506		\$ 192				\$ 7,698	\$ 20,065	\$ 10,887	\$ 16,625	
Postage	\$ 10,200						\$ 10,200	\$ 18,700	\$ 6,916	\$ 20,000	
Insurance	\$ 1,358						\$ 1,358	\$ 1,200	\$ 1,173	\$ 1,200	
In-State Travel	\$ 732		\$ 852				\$ 1,584	\$ 6,500	\$ 3,021	\$ 4,325	
Out-of-State Travel											
Training	\$ 2,125		\$ 425				\$ 2,550	\$ 3,647	\$ 9,300	\$ 1,700	
Security Services									\$ 0		
Facility Operations	\$ 11,996						\$ 11,996	\$ 58,800	\$ (41,138)	\$ 57,250	
Utilities											
Contracted Services	\$ 87,411	\$ 13,069	\$ 36,068				\$ 136,548	\$ 347,448	\$ 174,804	\$ 345,961	
Consulting and Professional Services	\$ 2,695		\$ 15,783				\$ 18,478	\$ 25,200	\$ 8,182	\$ 26,510	
Information Technology	\$ 37,116						\$ 37,116	\$ 83,000	\$ 26,959	\$ 101,585	
Major Equipment								\$ 414,000			
Other Items of Expense	\$ 1,082						\$ 1,082	\$ 2,500	\$ 1,328	\$ 2,000	
	\$ 185,310	\$ 13,084	\$ 55,692				\$ 254,086	\$ 1,068,928	\$ 230,273	\$ 675,141	
<b>Special Items of Expense</b>											
Grand Jury	\$ 54						\$ 54				
Jury Costs	\$ 600						\$ 600	\$ 5,000	\$ 2,730	\$ 8,200	
Judgements, Settlements and Claims											
Debt Service											
Other											
<b>Capital Costs</b>											
Internal Cost Recovery	\$ (12,312)		\$ 12,312				\$ 0	\$ 0		\$ 1,317	
Prior Year Expense Adjustment											
	\$ (11,658)		\$ 12,312				\$ 654	\$ 5,000	\$ 2,730	\$ 9,517	
<b>Total Expenditures</b>	<b>\$ 1,184,503</b>	<b>\$ 42,401</b>	<b>\$ 129,585</b>				<b>\$ 1,356,468</b>	<b>\$ 3,414,461</b>	<b>\$ 1,355,553</b>	<b>\$ 3,194,937</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ (379,142)</b>	<b>\$ 15,909</b>	<b>\$ (6,601)</b>				<b>\$ (369,834)</b>	<b>\$ (1,415,426)</b>	<b>\$ (51,562)</b>	<b>\$ (215,415)</b>	
<b>Operating Transfers In (Out)</b>								\$ 0		\$ 0	
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 1,645,670	\$ 65,296	\$ 0				\$ 1,710,966	\$ 1,710,966	\$ 1,810,526	\$ 1,810,526	
Ending Balance (Deficit)	\$ 1,266,528	\$ 81,205	\$ (6,601)				\$ 1,341,132	\$ 295,540	\$ 1,758,964	\$ 1,595,111	

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

For the month ended December										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 320.485	\$ 25.019					\$ 345.504	\$ 885.896	\$ 388.326	\$ 888.444
Traffic & Other Infractions	\$ 105.179						\$ 105.179	\$ 133.523	\$ 61.181	\$ 135.329
Other Criminal Cases	\$ 59.474	\$ 11.861					\$ 71.335	\$ 81.198	\$ 51.803	\$ 116.330
Civil	\$ 78.867	\$ 2.845			\$ 0		\$ 81.712	\$ 184.955	\$ 76.464	\$ 227.942
Family & Children Services	\$ 89.799	\$ 42.228			\$ 0		\$ 132.027	\$ 279.391	\$ 127.811	\$ 300.369
Probate, Guardianship & Mental Health Services	\$ 8.776						\$ 8.776	\$ 88.757	\$ 7.877	\$ 88.467
Juvenile Dependency Services	\$ 10.207	\$ 41.687					\$ 51.894	\$ 135.907	\$ 55.843	\$ 118.784
Juvenile Delinquency Services	\$ 8.613	\$ 6.872					\$ 15.485	\$ 38.407	\$ 17.199	\$ 39.084
Other Court Operations	\$ 100.172	\$ 19.516					\$ 119.689	\$ 245.073	\$ 140.061	\$ 244.347
Court Interpreters	\$ 11.271	\$ 5.480					\$ 16.751	\$ 23.068	\$ 6.501	\$ 19.226
Jury Services	\$ 6.182	\$ 4.689	\$ 600				\$ 11.472	\$ 19.283	\$ 30.991	\$ 67.411
Security		\$ 0					\$ 0	\$ 350	\$ 1.633	
<b>Trial Court Operations Program</b>	<b>\$ 799.026</b>	<b>\$ 160.196</b>	<b>\$ 600</b>		<b>\$ 0</b>		<b>\$ 959.822</b>	<b>\$ 2,115.808</b>	<b>\$ 965.690</b>	<b>\$ 2,245.733</b>
Enhanced Collections	\$ 37.901	\$ 17.025					\$ 54.926	\$ 130.000	\$ 75.882	\$ 139.319
Other Non-Court Operations	\$ (1)	\$ (3,261)	\$ 54				\$ (3,209)		\$ 309	
<b>Non-Court Operations Program</b>	<b>\$ 37.899</b>	<b>\$ 13.764</b>	<b>\$ 54</b>				<b>\$ 51.717</b>	<b>\$ 130.000</b>	<b>\$ 76.191</b>	<b>\$ 139.319</b>
Executive Office	\$ 101.282	\$ 90					\$ 101.372	\$ 180.295	\$ 111.529	\$ 222.730
Fiscal Services	\$ 73.401	\$ 7,349					\$ 80.751	\$ 202.035	\$ 98.070	\$ 209.445
Human Resources	\$ 39.016	\$ 118					\$ 39.134	\$ 60.875	\$ 49.050	\$ 83.806
Business & Facilities Services	\$ 1,519	\$ 26,134					\$ 27,653	\$ 81,585	\$ (23,320)	\$ 78,650
Information Technology	\$ 49,584	\$ 46,435					\$ 96,020	\$ 643,863	\$ 78,343	\$ 215,254
<b>Court Administration Program</b>	<b>\$ 264.803</b>	<b>\$ 80.126</b>					<b>\$ 344.929</b>	<b>\$ 1,168.653</b>	<b>\$ 313.672</b>	<b>\$ 809.885</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,101.728</b>	<b>\$ 254.086</b>	<b>\$ 654</b>		<b>\$ 0</b>		<b>\$ 1,356.469</b>	<b>\$ 3,414.461</b>	<b>\$ 1,355.553</b>	<b>\$ 3,194.937</b>