

**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 FDN 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

02/24/2012

\_\_\_\_\_  
Date

\_\_\_\_\_  
Calaveras

\_\_\_\_\_  
Court

FY 2011-12 Q2

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Calaveras

Court

FY 2011-12 Q2

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Calaveras

Court

FY 2011-12 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	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.

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

	For the month ended Dec							2010/11	2010/11
	Fiscal Year 2011/12								
	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)		
General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (67,459)	\$ 103,436	\$ (44,749)			\$ 1,128	\$ (7,644)	\$ (66,007)	
Payroll	\$ 0						\$ 0	\$ 0	
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	
Civil Filing Fees	\$ 0						\$ 783,468	\$ 783,468	
Trust								\$ 76,412	
Credit Card								\$ 350	
Cash on Hand	\$ 350						\$ 350	\$ 350	
Cash with County							\$ 108,560	\$ 108,175	
Cash Outside of the AOC	\$ 108,560						\$ 108,560	\$ 108,175	
<b>Total Cash</b>	<b>\$ 41,451</b>	<b>\$ 103,436</b>	<b>\$ (44,749)</b>				<b>\$ 784,595</b>	<b>\$ 118,929</b>	
Short Term Investment	\$ 1,675,460						\$ 45,582	\$ 1,721,041	
Investment in Financial Institution							\$ 45,582	\$ 1,749,764	
<b>Total Investments</b>	<b>\$ 1,675,460</b>						<b>\$ 45,582</b>	<b>\$ 1,749,764</b>	
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 48	
Due From Other Governments								\$ 0	
Due From Other Courts	\$ 0						\$ 0	\$ 0	
Due From State	\$ 0		\$ 0				\$ 0	\$ 0	
Trust Due To/From							\$ 1	\$ 1	
Distribution Due To/From								\$ 346	
Civil Filing Fee Due To/From	\$ 346						\$ 346	\$ 346	
General Due To/From								\$ 48	
<b>Total Receivables</b>	<b>\$ 346</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 1</b>	<b>\$ 48</b>	
Prepaid Expenses - General	\$ 0							\$ 0	
Salary and Travel Advances								\$ 105,503	
Counties								\$ 105,503	
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 105,503</b>	
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,717,257</b>	<b>\$ 103,436</b>	<b>\$ (44,749)</b>				<b>\$ 850,178</b>	<b>\$ 2,606,123</b>	
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Due to Other Funds	\$ 1	\$ 0	\$ 0			\$ 346	\$ 348	\$ 48	
Due to Other Courts			\$ 0				\$ 0	\$ 0	
Due to State	\$ 0						\$ 0	\$ 0	
TC145 Liability						\$ 46,705	\$ 46,705	\$ 70,153	
Due to Other Governments	\$ 0						\$ 0	\$ 0	
AB145 Due to Other Government Agency								\$ 76	
Due to Other Public Agencies							\$ 3	\$ 19	
Sales and Use Tax	\$ 3						\$ 85	\$ 85	
Interest								\$ 76	
Miscellaneous Accts. Pay. and Accrued Liab.								\$ 19	
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 5</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 47,136</b>	<b>\$ 47,140</b>	<b>\$ 70,287</b>	
Civil						\$ 748,840	\$ 748,840	\$ 61,725	
Criminal	\$ 0					\$ 19,850	\$ 19,850	\$ 6,159	
Unreconciled - Civil and Criminal						\$ 0	\$ 0	\$ 0	
Trust Held Outside of the AOC								\$ 5,985	
Trust Interest Payable						\$ 5,241	\$ 5,241	\$ 5,985	
Miscellaneous Trust								\$ 5,985	
<b>Total Trust Deposits</b>	<b>\$ 0</b>					<b>\$ 774,930</b>	<b>\$ 774,930</b>	<b>\$ 73,848</b>	
Accrued Payroll	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ 1,924						\$ 1,924	\$ 2,175	
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0	
Deductions Payable	\$ 13,653						\$ 13,653	\$ (2,114)	
Payroll Clearing								\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 15,576</b>						<b>\$ 15,576</b>	<b>\$ 61</b>	
Revenue Collected in Advance	\$ 0						\$ 0	\$ 842	
Liabilities For Deposits	\$ 1,400					\$ 575	\$ 1,974	\$ 842	
Jury Fees - Non-Interest						\$ 2,612	\$ 2,612	\$ 2,400	
Fees - Partial Payment & Overpayment						\$ 4,926	\$ 4,926	\$ 0	
Uncleared Collections								\$ 0	
Other Miscellaneous Liabilities								\$ 0	
<b>Total Other Liabilities</b>	<b>\$ 1,400</b>					<b>\$ 8,112</b>	<b>\$ 9,512</b>	<b>\$ 3,242</b>	
<b>Total Liabilities</b>	<b>\$ 16,981</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 830,178</b>	<b>\$ 847,159</b>	<b>\$ 147,448</b>	
Fund Balance - Nonspendable	\$ 0	\$ 83,633	\$ 0				\$ 83,633	\$ 144,473	
Fund Balance - Restricted							\$ 241,500	\$ 241,500	
Fund Balance - Committed	\$ 241,500						\$ 1,485,393	\$ 1,728,730	
Fund Balance - Assigned	\$ 1,485,393						\$ 50	\$ 44	
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0				\$ (51,562)	\$ (46,452)	
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (26,616)	\$ 19,802	\$ (44,749)				\$ (51,562)	\$ (46,452)	
<b>Total Fund Balance</b>	<b>\$ 1,700,277</b>	<b>\$ 103,436</b>	<b>\$ (44,749)</b>				<b>\$ 1,768,964</b>	<b>\$ 1,826,785</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,717,257</b>	<b>\$ 103,436</b>	<b>\$ (44,749)</b>			<b>\$ 830,178</b>	<b>\$ 2,606,123</b>	<b>\$ 1,974,234</b>	

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

	For the month ended Dec							Fiscal Year 2011/12		2010/11	
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,144,176						\$ 1,144,176	\$ 2,338,126	\$ 1,389,129	\$ 2,808,460	
Trial Court Improvement Fund	\$ (1)						\$ (1)	\$ 8,149	\$ (1)	\$ 6,149	
Judicial Administration Efficiency & Mod Fund									\$ 11,400		
Judges' Compensation (45.25)	\$ 5,502						\$ 5,502	\$ 11,000	\$ 5,502	\$ 11,000	
Court Interpreter (45.45)	\$ 13,765						\$ 13,765	\$ 18,500	\$ 11,260	\$ 18,900	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 60,592						\$ 60,592	\$ 132,578	\$ 43,109	\$ 135,807	
Other Miscellaneous											
	\$ 1,224,034						\$ 1,224,034	\$ 2,508,353	\$ 1,460,399	\$ 2,978,416	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 288,959	\$ 42	\$ 288,980	
Other AOC Grants			\$ 1,010				\$ 1,010	\$ 22,010	\$ (1,086)	\$ 20,000	
Non-AOC Grants											
			\$ 1,010				\$ 1,010	\$ 308,969	\$ (1,044)	\$ 306,980	
Other Financing Sources											
Interest Income	\$ 3,042	\$ 77					\$ 3,120	\$ 8,000	\$ 2,526	\$ 10,800	
Investment Income											
Donations											
Local Fees	\$ 12,956						\$ 12,956	\$ 24,200	\$ 11,683	\$ 26,900	
Non-Fee Revenues	\$ 243						\$ 243	\$ 8,800	\$ 384	\$ 6,700	
Enhanced Collections		\$ 52,419					\$ 52,419	\$ 120,000	\$ 58,380	\$ 125,000	
Escheatment									\$ (6,470)		
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 8,421						\$ 8,421	\$ 5,200	\$ 2,953	\$ 5,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,788						\$ 1,788		\$ 93		
	\$ 26,450	\$ 52,497					\$ 78,946	\$ 184,200	\$ 70,720	\$ 174,400	
<b>Total Revenues</b>	<b>\$ 1,250,484</b>	<b>\$ 52,497</b>	<b>\$ 1,010</b>				<b>\$ 1,303,991</b>	<b>\$ 2,970,522</b>	<b>\$ 1,530,076</b>	<b>\$ 3,458,776</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 792,164						\$ 792,164	\$ 1,873,856	\$ 780,134	\$ 1,695,812	
Temp Help											
Overtime											
Staff Benefits	\$ 330,387						\$ 330,387	\$ 838,423	\$ 318,422	\$ 747,384	
	\$ 1,122,550						\$ 1,122,550	\$ 2,510,279	\$ 1,108,556	\$ 2,442,676	
Operating Expenses and Equipment											
General Expense	\$ 24,512		\$ 2,098				\$ 26,610	\$ 93,585	\$ 21,874	\$ 80,886	
Printing	\$ 2,162		\$ 68				\$ 2,230	\$ 4,400	\$ 744	\$ 8,975	
Telecommunications	\$ 10,625		\$ 282				\$ 10,887	\$ 16,625	\$ 8,820	\$ 20,988	
Postage	\$ 8,916						\$ 8,916	\$ 20,000	\$ 8,833	\$ 18,025	
Insurance	\$ 1,173						\$ 1,173	\$ 1,200	\$ 1,089	\$ 1,200	
In-State Travel	\$ 1,704		\$ 1,317				\$ 3,021	\$ 4,325	\$ 1,120	\$ 6,908	
Out-of-State Travel											
Training	\$ 8,750		\$ 550				\$ 9,300	\$ 1,700	\$ 11,946	\$ 2,500	
Security Services	\$ 0						\$ 0		\$ 142,904	\$ 342,505	
Facility Operations	\$ (41,163)		\$ 25				\$ (41,138)	\$ 57,250	\$ (2,267)	\$ 78,350	
Utilities											
Contracted Services	\$ 101,666	\$ 32,694	\$ 40,443				\$ 174,804	\$ 345,961	\$ 225,996	\$ 507,727	
Consulting and Professional Services	\$ 7,187		\$ 986				\$ 8,182	\$ 28,510	\$ 1,345	\$ 39,500	
Information Technology	\$ 28,959						\$ 28,959	\$ 101,585	\$ 37,392	\$ 101,150	
Major Equipment										\$ 23,000	
Other Items of Expense	\$ 1,328						\$ 1,328	\$ 2,000	\$ 878	\$ 3,850	
	\$ 151,820	\$ 32,694	\$ 45,759				\$ 230,273	\$ 675,141	\$ 461,679	\$ 1,236,064	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,730						\$ 2,730	\$ 8,200	\$ 4,517	\$ 8,000	
Judgements, Settlements and Claims											
Debt Service									\$ 1,774		
Other											
Capital Costs								\$ 1,317		\$ 0	
Internal Cost Recovery											
Prior Year Expense Adjustment											
	\$ 2,730						\$ 2,730	\$ 9,517	\$ 6,291	\$ 8,000	
<b>Total Expenditures</b>	<b>\$ 1,277,100</b>	<b>\$ 32,694</b>	<b>\$ 45,759</b>				<b>\$ 1,358,563</b>	<b>\$ 3,194,937</b>	<b>\$ 1,576,327</b>	<b>\$ 3,688,740</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ (26,616)</b>	<b>\$ 19,802</b>	<b>\$ (44,749)</b>				<b>\$ (51,562)</b>	<b>\$ (215,415)</b>	<b>\$ (46,452)</b>	<b>\$ (228,964)</b>	
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)	\$ 1,700,277	\$ 103,436	\$ (44,749)				\$ 1,758,964	\$ 1,595,111	\$ 1,826,795	\$ 1,646,283	

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

PROGRAM EXPENDITURES:	Fiscal Year 2011/12						For the month ended Dec		2010/11	
	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	\$ 362,463	\$ 25,863					\$ 388,326	\$ 888,444	\$ 401,025	\$ 881,717
Traffic & Other Infractions	\$ 61,181						\$ 61,181	\$ 135,329	\$ 48,136	\$ 132,965
Other Criminal Cases	\$ 55,625	\$ (3,822)					\$ 51,803	\$ 116,330	\$ 49,899	\$ 103,743
Civil	\$ 75,867	\$ 597					\$ 76,464	\$ 227,942	\$ 96,589	\$ 212,564
Family & Children Services	\$ 75,794	\$ 52,017					\$ 127,811	\$ 300,369	\$ 161,591	\$ 333,246
Probate, Guardianship & Mental Health Services	\$ 7,877						\$ 7,877	\$ 88,467	\$ 7,162	\$ 85,993
Juvenile Dependency Services	\$ 12,516	\$ 43,327					\$ 55,843	\$ 118,784	\$ 52,033	\$ 116,783
Juvenile Delinquency Services	\$ 12,242	\$ 4,957					\$ 17,199	\$ 39,084	\$ 16,493	\$ 37,903
Other Court Operations	\$ 93,594	\$ 46,467					\$ 140,061	\$ 244,347	\$ 109,592	\$ 360,418
Court Interpreters	\$ 3,856	\$ 2,644					\$ 6,501	\$ 19,226	\$ 11,353	\$ 19,267
Jury Services	\$ 15,837	\$ 12,424	\$ 2,730				\$ 30,991	\$ 67,411	\$ 44,558	\$ 77,637
Security		\$ 1,633					\$ 1,633		\$ 143,248	\$ 342,505
Trial Court Operations Program	\$ 776,853	\$ 186,108	\$ 2,730				\$ 965,690	\$ 2,245,733	\$ 1,141,677	\$ 2,704,741
Enhanced Collections	\$ 61,775	\$ 14,107					\$ 75,882	\$ 139,319	\$ 97,659	\$ 149,735
Other Non-Court Operations	\$ (2)	\$ 311					\$ 309		\$ 2,030	
Non-Court Operations Program	\$ 61,773	\$ 14,418					\$ 76,191	\$ 139,319	\$ 99,689	\$ 149,735
Executive Office	\$ 110,012	\$ 1,517					\$ 111,529	\$ 222,730	\$ 94,717	\$ 173,647
Fiscal Services	\$ 81,480	\$ 16,590					\$ 98,070	\$ 209,445	\$ 95,612	\$ 233,903
Human Resources	\$ 41,148	\$ 7,902					\$ 49,050	\$ 83,806	\$ 57,980	\$ 73,166
Business & Facilities Services	\$ 1,469	\$ (24,790)					\$ (23,320)	\$ 78,650	\$ 16,706	\$ 116,350
Information Technology	\$ 49,814	\$ 28,529					\$ 78,343	\$ 215,254	\$ 70,146	\$ 235,198
Court Administration Program	\$ 283,924	\$ 29,747					\$ 313,672	\$ 809,885	\$ 335,400	\$ 832,264
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,722,550</b>	<b>\$ 230,273</b>	<b>\$ 2,730</b>				<b>\$ 1,955,553</b>	<b>\$ 3,194,937</b>	<b>\$ 1,576,527</b>	<b>\$ 3,686,740</b>