

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

07/29/2011

Date

Calaveras Superior Court

Court

FY 2010-11 Q3

Fiscal Year and Ending Quarter

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

| For the month ended Mar | | | | | | | | | |
|---------------------------------------------|--------------------|-----------------|-------------|-----------------|--------------|-------------------|-----------------|--------------------------------------|--------------------------------------|
| Fiscal Year 2010/11 | | | | | | | | | 2009/10 |
| | 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 | \$ (86,172) | \$ 122,622 | \$ (97,453) | | | | \$ 2,149 | \$ (58,854) | \$ 145,273 |
| Payroll | \$ 48,250 | | | | | | | \$ 48,250 | \$ 0 |
| Jury | | | | | | | | | |
| Revolving | | | | | | | | | |
| Other | | | | | | | | | |
| Distribution | | | | | | | | | |
| Civil Filing Fees | \$ 0 | | | | | | \$ 0 | \$ 0 | \$ 53,407 |
| Trust | | | | | | | \$ 90,522 | \$ 90,522 | \$ 189,929 |
| Credit Card | | | | | | | | | |
| Cash on Hand | \$ 350 | | | | | | | \$ 350 | \$ 350 |
| Cash with County | \$ 108,374 | | | | | | | \$ 108,374 | \$ 107,891 |
| Total Cash | \$ 70,802 | \$ 122,622 | \$ (97,453) | | | | \$ 92,672 | \$ 188,642 | \$ 496,851 |
| Short Term Investment | \$ 1,600,296 | \$ 0 | | | | | \$ 49,173 | \$ 1,649,469 | \$ 1,505,027 |
| Investment in Financial Institution | | | | | | | | | |
| Total Investments | \$ 1,600,296 | \$ 0 | | | | | \$ 49,173 | \$ 1,649,469 | \$ 1,505,027 |
| Accrued Revenue | \$ 0 | \$ 0 | | | | | \$ 0 | \$ 0 | \$ 0 |
| Accounts Receivable - General | | | \$ 188,515 | | | | | \$ 188,515 | |
| Dishonored Checks | | | | | | | | | |
| Due From Employee | | | | | | | | | |
| Civil Jury Fees | | | | | | | | | |
| Trust | | | | | | | | | |
| Due From Other Funds | \$ 73 | | | | | | \$ 0 | \$ 73 | \$ 105 |
| Due From Other Governments | | | | | | | | | |
| Due From Other Courts | \$ 0 | | | | | | \$ 0 | \$ 0 | \$ 0 |
| Due From State | \$ 0 | | \$ 0 | | | | | \$ 0 | \$ 0 |
| Trust Due To/From | | | | | | | | | |
| Distribution Due To/From | | | | | | | | | |
| Civil Filing Fee Due To/From | | | | | | | | | |
| General Due To/From | | | | | | | | | |
| Total Receivables | \$ 73 | \$ 0 | \$ 188,515 | | | | \$ 0 | \$ 188,587 | \$ 105 |
| Prepaid Expenses - General | \$ 44,574 | | | | | | | \$ 44,574 | \$ 53,280 |
| Salary and Travel Advances | | | | | | | | | |
| Counties | | | | | | | | | |
| Total Prepaid Expenses | \$ 44,574 | | | | | | | \$ 44,574 | \$ 53,280 |
| Other Assets | | | | | | | | | |
| Total Other Assets | | | | | | | | | |
| Total Assets | \$ 1,715,743 | \$ 122,622 | \$ 91,062 | | | | \$ 141,845 | \$ 2,071,272 | \$ 2,055,263 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | |
| Accrued Liabilities | \$ 0 | | \$ 0 | | | | | \$ 0 | \$ 0 |
| Accounts Payable - General | \$ 11,263 | \$ 0 | \$ 125 | | | | \$ 1,950 | \$ 13,338 | \$ 1,578 |
| Due to Other Funds | \$ 0 | \$ 0 | \$ 0 | | | | \$ 73 | \$ 73 | \$ 105 |
| Due to Other Courts | | | \$ 0 | | | | | \$ 0 | \$ (3,927) |
| Due to State | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| TC145 Liability | | | | | | | \$ 51,317 | \$ 51,317 | \$ 53,407 |
| Due to Other Governments | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| AB145 Due to Other Government Agency | | | | | | | | | |
| Due to Other Public Agencies | | | | | | | | | |
| Sales and Use Tax | \$ (19) | | | | | | | \$ (19) | \$ 58 |
| Interest | | | | | | | \$ 37 | \$ 37 | \$ 28 |
| Miscellaneous Accts. Pay. and Accrued Liab. | | | | | | | | | |
| Total Accounts Payable and Accrued Liab. | \$ 11,244 | \$ 0 | \$ 125 | | | | \$ 53,377 | \$ 64,746 | \$ 51,250 |
| Civil | | | | | | | \$ 70,256 | \$ 70,256 | \$ 100,340 |
| Criminal | \$ 0 | | | | | | \$ 7,488 | \$ 7,488 | \$ 81,341 |
| Unreconciled - Civil and Criminal | | | | | | | \$ 0 | \$ 0 | \$ 0 |
| Trust Held Outside of the AOC | | | | | | | | | |
| Trust Interest Payable | | | | | | | \$ 5,977 | \$ 5,977 | \$ 5,912 |
| Miscellaneous Trust | | | | | | | | | |
| Total Trust Deposits | \$ 0 | | | | | | \$ 83,721 | \$ 83,721 | \$ 187,594 |
| Accrued Payroll | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| Benefits Payable | \$ 1,269 | | | | | | | \$ 1,269 | \$ (159) |
| Deferred Compensation Payable | \$ (3,728) | | | | | | | \$ (3,728) | \$ 0 |
| Deductions Payable | \$ (25,145) | | | | | | | \$ (25,145) | \$ (6) |
| Payroll Clearing | \$ 0 | | | | | | | \$ 0 | |
| Total Payroll Liabilities | \$ (27,604) | | | | | | | \$ (27,604) | \$ (165) |
| Revenue Collected in Advance | | | | | | | | | |
| Liabilities For Deposits | \$ 1,400 | | | | | | \$ 575 | \$ 1,974 | \$ 842 |
| Jury Fees - Non-Interest | | | | | | | \$ 2,550 | \$ 2,550 | \$ 2,100 |
| Fees - Partial Payment & Overpayment | | | | | | | \$ 1,622 | \$ 1,622 | |
| Uncleared Collections | \$ 0 | | \$ 0 | | | | \$ 0 | \$ 0 | \$ 0 |
| Other Miscellaneous Liabilities | | | | | | | | | |
| Total Other Liabilities | \$ 1,400 | | \$ 0 | | | | \$ 4,747 | \$ 6,147 | \$ 2,942 |
| Total Liabilities | \$ (14,960) | \$ 0 | \$ 125 | | | | \$ 141,845 | \$ 127,010 | \$ 241,620 |
| 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. | \$ (59,312) | \$ 39,391 | \$ 90,937 | | | | | \$ 71,015 | \$ (295,470) |
| Total Fund Balance | \$ 1,730,704 | \$ 122,622 | \$ 90,937 | | | | | \$ 1,944,262 | \$ 1,813,643 |
| Total Liabilities and Fund Balance | \$ 1,715,743 | \$ 122,622 | \$ 91,062 | | | | \$ 141,845 | \$ 2,071,272 | \$ 2,055,263 |

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

| For the month ended Mar | | | | | | | | | | |
|------------------------------------------------|--------------------|-----------------|------------|------------------|-------------------|-----------------|--------------------------------------|----------------------------|--------------------------------------|--------------------------|
| Fiscal Year 2010/11 | | | | | | | | 2009/10 | | |
| | 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 | | | | | | |
| | | Non-Grant | Grant | | | | | | | |
| REVENUES | | | | | | | | | | |
| State Financing Sources | | | | | | | | | | |
| Trial Court Trust Fund | \$ 2,083,802 | | | | | \$ 2,083,802 | \$ 2,806,460 | \$ 1,938,973 | \$ 2,589,320 | |
| Trial Court Improvement Fund | \$ (1) | | | | | \$ (1) | \$ 6,149 | | \$ 6,149 | |
| Judicial Administration Efficiency & Mod Fund | \$ 11,400 | | | | | \$ 11,400 | | | | |
| Judges' Compensation (45.25) | \$ 8,253 | | | | | \$ 8,253 | \$ 11,000 | \$ 8,252 | \$ 11,000 | |
| Court Interpreter (45.45) | \$ 15,672 | | | | | \$ 15,672 | \$ 18,900 | \$ 15,668 | \$ 33,600 | |
| Civil Coordination Reimbursement (45.55) | | | | | | | | | | |
| MOU Reimbursements (45.10 and General) | \$ 82,105 | | | | | \$ 82,105 | \$ 135,907 | \$ 74,798 | \$ 134,049 | |
| Other Miscellaneous | | | | | | | | | | |
| | \$ 2,201,231 | | | | | \$ 2,201,231 | \$ 2,978,416 | \$ 2,037,691 | \$ 2,774,118 | |
| Grants | | | | | | | | | | |
| AB 1058 Commissioner/Facilitator | | | \$ 190,410 | | | \$ 190,410 | \$ 286,960 | \$ (8,365) | \$ 287,134 | |
| Other AOC Grants | | | \$ (1,086) | | | \$ (1,086) | \$ 20,000 | \$ (15) | \$ 20,000 | |
| Non-AOC Grants | | | | | | | | | | |
| | | | \$ 189,324 | | | \$ 189,324 | \$ 306,960 | \$ (8,380) | \$ 307,134 | |
| Other Financing Sources | | | | | | | | | | |
| Interest Income | \$ 4,356 | \$ 244 | | | | \$ 4,600 | \$ 10,800 | \$ 7,383 | \$ 21,180 | |
| Investment Income | | | | | | | | | | |
| Donations | | | | | | | | | | |
| Local Fees | \$ 17,516 | | | | | \$ 17,516 | \$ 26,900 | \$ 18,871 | \$ 29,020 | |
| Non-Fee Revenues | \$ 590 | | | | | \$ 590 | \$ 6,700 | \$ 4,408 | \$ 1,750 | |
| Enhanced Collections | | \$ 80,599 | | | | \$ 80,599 | \$ 125,000 | \$ 71,561 | \$ 129,100 | |
| Escheatment | | | | | | | | | | |
| Prior Year Revenue | \$ (6,479) | | | | | \$ (6,479) | | | | |
| County Program - Restricted | | | | | | | | | | |
| Reimbursement Other | \$ 2,953 | | | | | \$ 2,953 | \$ 5,000 | \$ 3,033 | \$ 1,200 | |
| Sale of Fixed Assets | | | | | | | | | | |
| Other Miscellaneous | \$ 93 | | | | | \$ 93 | | \$ 82 | | |
| | \$ 19,029 | \$ 80,843 | | | | \$ 99,872 | \$ 174,400 | \$ 105,339 | \$ 182,250 | |
| Total Revenues | \$ 2,220,260 | \$ 80,843 | \$ 189,324 | | | \$ 2,490,427 | \$ 3,459,776 | \$ 2,134,649 | \$ 3,263,502 | |
| EXPENDITURES | | | | | | | | | | |
| Personal Services | | | | | | | | | | |
| Salaries - Permanent | \$ 1,175,702 | | | | | \$ 1,175,702 | \$ 1,695,312 | \$ 1,197,858 | \$ 1,723,174 | |
| Temp Help | | | | | | | | | | |
| Overtime | \$ 42 | | | | | \$ 42 | | \$ 17 | | |
| Staff Benefits | \$ 489,764 | | | | | \$ 489,764 | \$ 747,364 | \$ 455,552 | \$ 727,451 | |
| | \$ 1,665,508 | | | | | \$ 1,665,508 | \$ 2,442,676 | \$ 1,653,426 | \$ 2,450,625 | |
| Operating Expenses and Equipment | | | | | | | | | | |
| General Expense | \$ 46,290 | | \$ 2,851 | | | \$ 49,141 | \$ 80,686 | \$ 74,654 | \$ 113,885 | |
| Printing | \$ 1,295 | | | | | \$ 1,295 | \$ 8,675 | \$ 3,131 | \$ 10,125 | |
| Telecommunications | \$ 13,190 | | \$ 373 | | | \$ 13,563 | \$ 20,988 | \$ 13,685 | \$ 20,633 | |
| Postage | \$ 13,740 | | | | | \$ 13,740 | \$ 18,025 | \$ 12,597 | \$ 19,800 | |
| Insurance | \$ 1,089 | | | | | \$ 1,089 | \$ 1,200 | \$ 1,079 | \$ 1,250 | |
| In-State Travel | \$ 319 | | \$ 866 | | | \$ 1,185 | \$ 6,908 | \$ 2,332 | \$ 5,701 | |
| Out-of-State Travel | | | | | | | | | \$ 1,200 | |
| Training | \$ 11,504 | | \$ 445 | | | \$ 11,949 | \$ 2,500 | \$ 2,163 | \$ 4,700 | |
| Security Services | \$ 209,282 | | \$ 10,429 | | | \$ 219,711 | \$ 342,505 | \$ 204,956 | \$ 291,270 | |
| Facility Operations | \$ (4,381) | | | | | \$ (4,381) | \$ 79,350 | \$ 36,582 | \$ 48,279 | |
| Utilities | | | | | | | | | | |
| Contracted Services | \$ 212,813 | \$ 41,452 | \$ 82,488 | | | \$ 336,753 | \$ 507,727 | \$ 337,714 | \$ 510,200 | |
| Consulting and Professional Services | \$ 8,060 | | \$ (1,101) | | | \$ 6,959 | \$ 39,500 | \$ 7,698 | \$ 24,000 | |
| Information Technology | \$ 75,606 | | | | | \$ 75,606 | \$ 101,150 | \$ 72,773 | \$ 99,940 | |
| Major Equipment | \$ 18,408 | | | | | \$ 18,408 | \$ 23,000 | | | |
| Other Items of Expense | \$ 1,149 | | | | | \$ 1,149 | \$ 3,850 | \$ 2,892 | \$ 1,600 | |
| | \$ 608,364 | \$ 41,452 | \$ 96,350 | | | \$ 746,167 | \$ 1,236,064 | \$ 772,257 | \$ 1,152,583 | |
| Special Items of Expense | | | | | | | | | | |
| Grand Jury | | | | | | | | \$ 41 | | |
| Jury Costs | \$ 5,963 | | | | | \$ 5,963 | \$ 8,000 | \$ 4,065 | \$ 3,000 | |
| Judgements, Settlements and Claims | | | | | | | | \$ 331 | | |
| Debt Service | | | | | | | | | | |
| Other | \$ 1,774 | | | | | \$ 1,774 | | | | |
| Internal Cost Recovery | | | | | | | \$ 0 | | \$ 0 | |
| Prior Year Expense Adjustment | | | | | | | | | | |
| | \$ 7,737 | | | | | \$ 7,737 | \$ 8,000 | \$ 4,437 | \$ 3,000 | |
| Total Expenditures | \$ 2,281,609 | \$ 41,452 | \$ 96,350 | | | \$ 2,419,412 | \$ 3,686,740 | \$ 2,430,120 | \$ 3,606,208 | |
| Excess (Deficit) of Revenues Over Expenditures | \$ (61,349) | \$ 39,391 | \$ 92,974 | | | \$ 71,015 | \$ (226,964) | \$ (295,470) | \$ (342,706) | |
| Operating Transfers In (Out) | \$ 2,037 | | \$ (2,037) | | | \$ 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) | \$ 1,730,704 | \$ 122,622 | \$ 90,937 | | | \$ 1,944,262 | \$ 1,646,283 | \$ 1,813,643 | \$ 1,766,408 | |

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

| For the month ended Mar | | | | | | | | | |
|------------------------------------------------|-------------------|----------------------------------|--------------------------|------------------------|-------------------------------|----------------------|-------------------------|----------------------|-----------------------|
| Fiscal Year 2010/11 | | | | | | | | 2009/10 | |
| | Personal Services | Operating Expenses and Equipment | Special Items of Expense | Internal Cost Recovery | Prior Year Expense Adjustment | Total Actual Expense | Current Budget (Annual) | Total Actual Expense | Final Budget (Annual) |
| PROGRAM EXPENDITURES: | | | | | | | | | |
| Judges & Courtroom Support | \$ 558,539 | \$ 46,979 | | | | \$ 605,519 | \$ 881,717 | \$ 627,013 | \$ 954,288 |
| Traffic & Other Infractions | \$ 70,423 | \$ 1,253 | | | | \$ 71,676 | \$ 132,965 | \$ 71,115 | \$ 128,805 |
| Other Criminal Cases | \$ 82,198 | \$ (917) | | | | \$ 81,281 | \$ 103,743 | \$ 83,600 | \$ 105,319 |
| Civil | \$ 124,897 | \$ 16,174 | | | | \$ 141,071 | \$ 212,564 | \$ 148,462 | \$ 205,465 |
| Family & Children Services | \$ 104,553 | \$ 141,954 | | | | \$ 246,507 | \$ 333,246 | \$ 234,584 | \$ 388,075 |
| Probate, Guardianship & Mental Health Services | \$ 10,791 | | | | | \$ 10,791 | \$ 85,993 | \$ 10,486 | \$ 82,672 |
| Juvenile Dependency Services | \$ 19,414 | \$ 56,603 | | | | \$ 76,016 | \$ 116,783 | \$ 75,075 | \$ 110,156 |
| Juvenile Delinquency Services | \$ 19,418 | \$ 3,779 | | | | \$ 23,197 | \$ 37,903 | \$ 17,966 | \$ 46,356 |
| Other Court Operations | \$ 133,624 | \$ 32,785 | | | | \$ 166,408 | \$ 360,418 | \$ 155,811 | \$ 244,760 |
| Court Interpreters | \$ 4,685 | \$ 10,533 | | | | \$ 15,218 | \$ 19,267 | \$ 13,782 | \$ 33,599 |
| Jury Services | \$ 29,051 | \$ 22,666 | \$ 5,963 | | | \$ 57,679 | \$ 77,637 | \$ 51,248 | \$ 84,590 |
| Security | | \$ 220,055 | | | | \$ 220,055 | \$ 342,505 | \$ 205,301 | \$ 292,370 |
| Trial Court Operations Program | \$ 1,157,593 | \$ 551,863 | \$ 5,963 | | | \$ 1,715,419 | \$ 2,704,741 | \$ 1,694,442 | \$ 2,676,455 |
| Enhanced Collections | \$ 103,505 | \$ 41,452 | | | | \$ 144,957 | \$ 149,735 | \$ 151,203 | \$ 158,401 |
| Other Non-Court Operations | \$ (1) | \$ 256 | \$ 1,774 | | | \$ 2,029 | | \$ 2,860 | \$ 16,534 |
| Non-Court Operations Program | \$ 103,504 | \$ 41,708 | \$ 1,774 | | | \$ 146,986 | \$ 149,735 | \$ 154,063 | \$ 174,935 |
| Executive Office | \$ 141,582 | \$ 777 | | | | \$ 142,358 | \$ 173,647 | \$ 142,572 | \$ 172,359 |
| Fiscal Services | \$ 124,697 | \$ 23,443 | | | | \$ 148,141 | \$ 233,903 | \$ 155,437 | \$ 215,968 |
| Human Resources | \$ 62,188 | \$ 16,980 | | | | \$ 79,169 | \$ 73,166 | \$ 60,403 | \$ 77,983 |
| Business & Facilities Services | \$ 2,559 | \$ 20,961 | | | | \$ 23,520 | \$ 116,350 | \$ 65,649 | \$ 74,320 |
| Information Technology | \$ 73,385 | \$ 90,433 | | | | \$ 163,819 | \$ 235,198 | \$ 157,554 | \$ 214,188 |
| Court Administration Program | \$ 404,411 | \$ 152,595 | | | | \$ 557,007 | \$ 832,264 | \$ 581,615 | \$ 754,818 |
| Prior Year Adjustments Not Posted to a Program | | | | | | | | | |
| Total | \$ 1,665,508 | \$ 746,167 | \$ 7,737 | | | \$ 2,419,412 | \$ 3,686,740 | \$ 2,430,120 | \$ 3,606,208 |