

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

08/18/2011

Date

Calaveras Superior Court

Court

FY 2010 Q1

Fiscal Year and Ending Quarter

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

For the month ended Sep									
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	\$ (111,005)	\$ 95,405	\$ (50,555)				\$ 2,472	\$ (63,684)	\$ 174,618
Payroll	\$ 50,599							\$ 50,599	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 50,086
Trust							\$ 186,346	\$ 186,346	\$ 154,326
Credit Card									
Cash on Hand	\$ 350							\$ 350	\$ 350
Cash with County	\$ 108,175							\$ 108,175	\$ 107,439
Total Cash	\$ 48,119	\$ 95,405	\$ (50,555)				\$ 188,818	\$ 281,786	\$ 486,820
Short Term Investment	\$ 1,470,582	\$ 0					\$ 57,962	\$ 1,528,544	\$ 1,793,635
Investment in Financial Institution									
Total Investments	\$ 1,470,582	\$ 0					\$ 57,962	\$ 1,528,544	\$ 1,793,635
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 97							\$ 97	\$ 108
Due From Other Governments									
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ (3,878)
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	\$ 97	\$ 0	\$ 0				\$ 0	\$ 97	\$ (3,769)
Prepaid Expenses - General	\$ 157,861							\$ 157,861	\$ (43,209)
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 157,861							\$ 157,861	\$ (43,209)
Other Assets									
Total Other Assets									
Total Assets	\$ 1,676,659	\$ 95,405	\$ (50,555)				\$ 246,780	\$ 1,968,289	\$ 2,233,477
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 3,419	\$ 0	\$ 0				\$ 2,928	\$ 6,347	\$ 140
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 97	\$ 97	\$ 108
Due to Other Courts			\$ (5,276)					\$ (5,276)	\$ (3,927)
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 60,425	\$ 60,425	\$ 50,086
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 54							\$ 54	\$ 86
Interest							\$ 35	\$ 35	\$ 23
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 3,473	\$ 0	\$ (5,276)				\$ 63,485	\$ 61,683	\$ 46,517
Civil							\$ 66,301	\$ 66,301	\$ 61,241
Criminal	\$ 0						\$ 108,545	\$ 108,545	\$ 84,432
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 5,946	\$ 5,946	\$ 5,879
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 180,791	\$ 180,791	\$ 151,552
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (280)							\$ (280)	\$ (61)
Deferred Compensation Payable	\$ (3,028)							\$ (3,028)	\$ (3,266)
Deductions Payable	\$ (24,111)							\$ (24,111)	\$ (8)
Payroll Clearing	\$ 0							\$ 0	
Total Payroll Liabilities	\$ (27,418)							\$ (27,418)	\$ (3,335)
Revenue Collected in Advance									
Liabilities For Deposits	\$ 739						\$ 103	\$ 842	\$ 842
Jury Fees - Non-Interest							\$ 2,400	\$ 2,400	\$ 2,400
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 739						\$ 2,503	\$ 3,242	\$ 3,242
Total Liabilities	\$ (23,206)	\$ 0	\$ (5,276)				\$ 246,780	\$ 218,298	\$ 197,977
Fund Balance - Restricted	\$ 318,289	\$ 82,772	\$ 0					\$ 401,061	\$ 314,635
Fund Balance - Unrestricted									
Designated	\$ 1,707,924							\$ 1,707,924	\$ 2,029,700
Undesignated	\$ (236,197)	\$ 459	\$ 0					\$ (235,738)	\$ (235,221)
Excess (Deficit) of Rev. Over Expenses/Op.	\$ (90,150)	\$ 12,174	\$ (45,280)					\$ (123,256)	\$ (73,614)
Total Fund Balance	\$ 1,699,866	\$ 95,405	\$ (45,280)					\$ 1,749,991	\$ 2,035,500
Total Liabilities and Fund Balance	\$ 1,676,659	\$ 95,405	\$ (50,555)				\$ 246,780	\$ 1,968,289	\$ 2,233,477

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

For the month ended Sep											
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							Debt Service
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 536,934					\$ 536,934	\$ 2,806,460	\$ 621,606	\$ 2,589,320		
Trial Court Improvement Fund	\$ (227)					\$ (227)	\$ 6,149		\$ 6,149		
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)	\$ 2,751					\$ 2,751	\$ 11,000	\$ 2,751	\$ 11,000		
Court Interpreter (45.45)							\$ 18,900	\$ 3,559	\$ 33,600		
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 21,799					\$ 21,799	\$ 135,907	\$ 27,723	\$ 134,049		
Other Miscellaneous											
	\$ 561,257					\$ 561,257	\$ 2,978,416	\$ 655,639	\$ 2,774,118		
Grants											
AB 1058 Commissioner/Facilitator			\$ (20,423)			\$ (20,423)	\$ 286,960	\$ (21,567)	\$ 287,134		
Other AOC Grants			\$ (4,725)			\$ (4,725)	\$ 20,000	\$ (2,070)	\$ 20,000		
Non-AOC Grants											
			\$ (25,148)			\$ (25,148)	\$ 306,960	\$ (23,638)	\$ 307,134		
Other Financing Sources											
Interest Income	\$ 495	\$ 0				\$ 495	\$ 10,800	\$ 92	\$ 21,180		
Investment Income											
Donations											
Local Fees	\$ 6,205					\$ 6,205	\$ 26,900	\$ 5,666	\$ 29,020		
Non-Fee Revenues	\$ 188					\$ 188	\$ 6,700	\$ 185	\$ 1,750		
Enhanced Collections		\$ 31,893				\$ 31,893	\$ 125,000	\$ 30,743	\$ 129,100		
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 5,725					\$ 5,725	\$ 5,000	\$ 56	\$ 1,200		
Sale of Fixed Assets											
Other Miscellaneous								\$ 82			
	\$ 12,612	\$ 31,893				\$ 44,505	\$ 174,400	\$ 36,824	\$ 182,250		
Total Revenues	\$ 573,869	\$ 31,893	\$ (25,148)			\$ 580,615	\$ 3,459,776	\$ 668,826	\$ 3,263,502		
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 338,596					\$ 338,596	\$ 1,695,312	\$ 348,948	\$ 1,723,174		
Temp Help											
Overtime								\$ 17			
Staff Benefits	\$ 130,986					\$ 130,986	\$ 747,364	\$ 140,375	\$ 727,451		
	\$ 469,582					\$ 469,582	\$ 2,442,676	\$ 489,340	\$ 2,450,625		
Operating Expenses and Equipment											
General Expense	\$ 8,519		\$ 868			\$ 9,387	\$ 80,686	\$ 14,794	\$ 113,885		
Printing							\$ 8,675	\$ 871	\$ 10,125		
Telecommunications	\$ 5,010		\$ 37			\$ 5,048	\$ 20,988	\$ 4,703	\$ 20,633		
Postage	\$ 4,620					\$ 4,620	\$ 18,025	\$ 4,767	\$ 19,800		
Insurance							\$ 1,200	\$ 560	\$ 1,250		
In-State Travel	\$ 182					\$ 182	\$ 6,908	\$ 62	\$ 5,701		
Out-of-State Travel									\$ 1,200		
Training			\$ 445			\$ 445	\$ 2,500	\$ 35	\$ 4,700		
Security Services	\$ 67,963		\$ 3,489			\$ 71,452	\$ 342,505	\$ 84,901	\$ 291,270		
Facility Operations	\$ (239)					\$ (239)	\$ 79,350	\$ 19,552	\$ 48,279		
Utilities											
Contracted Services	\$ 70,674	\$ 19,719	\$ 16,394			\$ 106,787	\$ 507,727	\$ 98,975	\$ 510,200		
Consulting and Professional Services	\$ 600		\$ (1,101)			\$ (501)	\$ 39,500	\$ 1,740	\$ 24,000		
Information Technology	\$ 30,269					\$ 30,269	\$ 101,150	\$ 20,925	\$ 99,940		
Major Equipment							\$ 23,000				
Other Items of Expense	\$ 548					\$ 548	\$ 3,850	\$ 683	\$ 1,600		
	\$ 188,146	\$ 19,719	\$ 20,132			\$ 227,997	\$ 1,236,064	\$ 252,568	\$ 1,152,583		
Special Items of Expense											
Grand Jury								\$ 41			
Jury Costs	\$ 4,517					\$ 4,517	\$ 8,000	\$ 491	\$ 3,000		
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 1,774					\$ 1,774					
Internal Cost Recovery							\$ 0		\$ 0		
Prior Year Expense Adjustment											
	\$ 6,291					\$ 6,291	\$ 8,000	\$ 532	\$ 3,000		
Total Expenditures	\$ 664,019	\$ 19,719	\$ 20,132			\$ 703,871	\$ 3,686,740	\$ 742,439	\$ 3,606,208		
Excess (Deficit) of Revenues Over Expenditures	\$ (90,150)	\$ 12,174	\$ (45,280)			\$ (123,256)	\$ (226,964)	\$ (73,614)	\$ (342,706)		
Operating Transfers In (Out)							\$ 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)	\$ 1,699,866	\$ 95,405	\$ (45,280)			\$ 1,749,991	\$ 1,646,283	\$ 2,035,500	\$ 1,766,408		

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

For the month ended Sep									
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	\$ 157,683	\$ 13,907				\$ 171,590	\$ 881,717	\$ 188,171	\$ 954,288
Traffic & Other Infractions	\$ 20,291	\$ 626				\$ 20,917	\$ 132,965	\$ 20,219	\$ 128,805
Other Criminal Cases	\$ 23,547	\$ (4,740)				\$ 18,807	\$ 103,743	\$ 25,272	\$ 105,319
Civil	\$ 38,425	\$ 5,008				\$ 43,433	\$ 212,564	\$ 45,983	\$ 205,465
Family & Children Services	\$ 29,077	\$ 35,587				\$ 64,663	\$ 333,246	\$ 64,030	\$ 388,075
Probate, Guardianship & Mental Health Services	\$ 3,071					\$ 3,071	\$ 85,993	\$ 3,129	\$ 82,672
Juvenile Dependency Services	\$ 5,473	\$ 17,176				\$ 22,649	\$ 116,783	\$ 17,943	\$ 110,156
Juvenile Delinquency Services	\$ 5,474	\$ 3,639				\$ 9,113	\$ 37,903	\$ 3,484	\$ 46,356
Other Court Operations	\$ 37,309	\$ 11,859				\$ 49,168	\$ 360,418	\$ 43,213	\$ 244,760
Court Interpreters	\$ 1,308	\$ 4,592				\$ 5,899	\$ 19,267	\$ 4,203	\$ 33,599
Jury Services	\$ 9,695	\$ 17,888	\$ 4,517			\$ 32,100	\$ 77,637	\$ 22,730	\$ 84,590
Security		\$ 71,796				\$ 71,796	\$ 342,505	\$ 85,157	\$ 292,370
Trial Court Operations Program	\$ 331,352	\$ 177,337	\$ 4,517			\$ 513,206	\$ 2,704,741	\$ 523,535	\$ 2,676,455
Enhanced Collections	\$ 28,860	\$ 19,719				\$ 48,579	\$ 149,735	\$ 49,316	\$ 158,401
Other Non-Court Operations	\$ (1)	\$ 224	\$ 1,774			\$ 1,998		\$ 2,754	\$ 16,534
Non-Court Operations Program	\$ 28,859	\$ 19,943	\$ 1,774			\$ 50,577	\$ 149,735	\$ 52,071	\$ 174,935
Executive Office	\$ 40,509	\$ 65				\$ 40,574	\$ 173,647	\$ 40,499	\$ 172,359
Fiscal Services	\$ 34,942	\$ 5,172				\$ 40,114	\$ 233,903	\$ 46,454	\$ 215,968
Human Resources	\$ 12,886	\$ 4,967				\$ 17,852	\$ 73,166	\$ 18,044	\$ 77,983
Business & Facilities Services	\$ 897	\$ 8,540				\$ 9,438	\$ 116,350	\$ 27,721	\$ 74,320
Information Technology	\$ 20,138	\$ 11,972				\$ 32,110	\$ 235,198	\$ 34,116	\$ 214,188
Court Administration Program	\$ 109,371	\$ 30,717				\$ 140,088	\$ 832,264	\$ 166,834	\$ 754,818
Prior Year Adjustments Not Posted to a Program									
Total	\$ 469,582	\$ 227,997	\$ 6,291			\$ 703,871	\$ 3,686,740	\$ 742,439	\$ 3,606,208