

**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.

*Dan Vitale*

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

12/12/2014

\_\_\_\_\_  
Date

Calaveras

\_\_\_\_\_  
Court

FY 2014-15 Q1

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

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

Calaveras  


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 Court  
 FY 2014-15 Q1  


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 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	27	27			

<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 September									
Fiscal Year 2014/15									
	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	\$ (146,399)	\$ 127,107	\$ (4,788)				\$ 381,634	\$ 357,555	\$ 652,644
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (174)	\$ (174)	\$ (1,767)
Credit Card									
Cash on Hand	\$ 850							\$ 850	\$ 350
Cash with County									
Cash Outside of the AOC									
	\$ 0							\$ 0	\$ 108,996
<b>Total Cash</b>	<b>\$ (145,549)</b>	<b>\$ 127,107</b>	<b>\$ (4,788)</b>				<b>\$ 381,460</b>	<b>\$ 358,231</b>	<b>\$ 760,224</b>
Short Term Investment	\$ 758,168						\$ 38,135	\$ 796,304	\$ 881,992
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 758,168</b>						<b>\$ 38,135</b>	<b>\$ 796,304</b>	<b>\$ 881,992</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	\$ (310)	\$ 0	\$ 0					\$ (310)	\$ 50,812
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 97							\$ 97	\$ 288
<b>Total Receivables</b>	<b>\$ (213)</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ (213)</b>	<b>\$ 51,100</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>\$ 612,406</b>	<b>\$ 127,107</b>	<b>\$ (4,788)</b>				<b>\$ 419,596</b>	<b>\$ 1,154,322</b>	<b>\$ 1,693,316</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 4,915
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 97	\$ 97	\$ 288
Due to Other Courts			\$ 813					\$ 813	\$ 5,023
Due to State									\$ 0
TC145 Liability							\$ 44,291	\$ 44,291	\$ 44,210
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 172							\$ 172	\$ 2
Interest							\$ 37	\$ 37	\$ 61
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 172</b>	<b>\$ 0</b>	<b>\$ 813</b>				<b>\$ 44,425</b>	<b>\$ 45,410</b>	<b>\$ 54,500</b>
Civil							\$ 346,845	\$ 346,845	\$ 623,649
Criminal	\$ 0						\$ 18,700	\$ 18,700	\$ 6,973
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 5,249	\$ 5,249	\$ 4,997
Miscellaneous Trust									
<b>Total Trust Deposits</b>	<b>\$ 0</b>						<b>\$ 370,794</b>	<b>\$ 370,794</b>	<b>\$ 635,618</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 76							\$ 76	\$ 2,768
Deferred Compensation Payable	\$ 75							\$ 75	\$ 125
Deductions Payable	\$ 151							\$ 151	\$ (66)
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 302</b>							<b>\$ 302</b>	<b>\$ 2,827</b>
Revenue Collected in Advance			\$ 14,789					\$ 14,789	\$ 7,394
Liabilities For Deposits	\$ 1,746						\$ 2,968	\$ 4,714	\$ 4,367
Jury Fees - Non-Interest							\$ 150	\$ 150	\$ 150
Fees - Partial Payment & Overpayment							\$ 1,259	\$ 1,259	\$ 1,893
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,746</b>		<b>\$ 14,789</b>				<b>\$ 4,376</b>	<b>\$ 20,911</b>	<b>\$ 13,805</b>
<b>Total Liabilities</b>	<b>\$ 2,220</b>	<b>\$ 0</b>	<b>\$ 15,602</b>				<b>\$ 419,596</b>	<b>\$ 437,417</b>	<b>\$ 706,750</b>
<b>Total Fund Balance</b>	<b>\$ 610,187</b>	<b>\$ 127,107</b>	<b>\$ (20,389)</b>					<b>\$ 716,905</b>	<b>\$ 986,566</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 612,406</b>	<b>\$ 127,107</b>	<b>\$ (4,788)</b>				<b>\$ 419,596</b>	<b>\$ 1,154,322</b>	<b>\$ 1,693,316</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 September											
Fiscal Year 2014/15											
	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>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 986,017	\$ 3,108					\$ 989,125	\$ 2,056,536	\$ 854,032	\$ 2,031,454	
Improvement and Modernization Fund	\$ (1)						\$ (1)	\$ 6,148	\$ (1)	\$ 6,149	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 1,695						\$ 1,695	\$ 12,300	\$ 2,530	\$ 9,200	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 16,976						\$ 16,976	\$ 124,468	\$ 15,287	\$ 124,868	
Other Miscellaneous								\$ 50,506		\$ 50,506	
	\$ 1,004,687	\$ 3,108					\$ 1,007,795	\$ 2,249,958	\$ 871,848	\$ 2,222,177	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ (536)				\$ (536)	\$ 284,687	\$ 498	\$ 284,687	
Other AOC Grants			\$ (310)				\$ (310)	\$ 12,000		\$ 26,788	
Non-AOC Grants											
			\$ (846)				\$ (846)	\$ 296,687	\$ 498	\$ 311,475	
<b>Other Financing Sources</b>											
Interest Income	\$ 101	\$ 1					\$ 101	\$ 1,600	\$ 297	\$ 4,150	
Investment Income											
Donations											
Local Fees	\$ 5,233						\$ 5,233	\$ 23,500	\$ 5,420	\$ 20,000	
Non-Fee Revenues											
Enhanced Collections	\$ 0	\$ 19,929					\$ 19,929	\$ 125,000	\$ 29,743	\$ 142,500	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 886						\$ 886	\$ 6,500	\$ (306)	\$ 5,200	
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0		\$ 19		
	\$ 6,220	\$ 19,930					\$ 26,149	\$ 156,600	\$ 35,172	\$ 171,850	
<b>Total Revenues</b>	\$ 1,010,907	\$ 23,038	\$ (846)				\$ 1,033,098	\$ 2,703,245	\$ 907,518	\$ 2,705,502	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 360,484						\$ 360,484	\$ 1,573,514	\$ 388,917	\$ 1,715,163	
Temp Help											
Overtime											
Staff Benefits	\$ 179,354						\$ 179,354	\$ 738,071	\$ 198,582	\$ 857,720	
	\$ 539,837						\$ 539,837	\$ 2,311,585	\$ 587,499	\$ 2,572,883	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 11,270		\$ 1,093				\$ 12,363	\$ 74,200	\$ 11,973	\$ 89,850	
Printing	\$ 64		\$ 64				\$ 128	\$ 4,300	\$ 210	\$ 5,900	
Telecommunications	\$ 2,075		\$ 63				\$ 2,138	\$ 22,050	\$ 3,383	\$ 26,145	
Postage	\$ 4,442						\$ 4,442	\$ 19,100	\$ 4,395	\$ 18,975	
Insurance	\$ 658						\$ 658	\$ 3,100		\$ 1,425	
In-State Travel	\$ 800						\$ 800	\$ 8,000	\$ 665	\$ 4,600	
Out-of-State Travel											
Training								\$ 1,675	\$ 310	\$ 3,750	
Security Services	\$ 198						\$ 198				
Facility Operations	\$ 14,652		\$ 916				\$ 15,568	\$ 64,575	\$ 6,328	\$ 91,850	
Utilities											
Contracted Services	\$ 44,593		\$ 17,407				\$ 60,892	\$ 290,478	\$ 69,459	\$ 325,644	
Consulting and Professional Services	\$ 1,260						\$ 1,260	\$ 16,700	\$ 875	\$ 32,788	
Information Technology	\$ 14,087						\$ 14,087	\$ 91,200	\$ 19,321	\$ 78,000	
Major Equipment	\$ 65,000						\$ 65,000	\$ 260,596		\$ 215,000	
Other Items of Expense	\$ 101						\$ 101	\$ 3,000	\$ 257	\$ 2,400	
	\$ 159,201	\$ (1,107)	\$ 19,543				\$ 177,636	\$ 858,974	\$ 117,177	\$ 896,327	
<b>Special Items of Expense</b>											
Grand Jury											
Jury Costs	\$ 1,247						\$ 1,247	\$ 3,750		\$ 3,250	
Judgements, Settlements and Claims											
Debt Service											
Other											
<b>Capital Costs</b>											
<b>Internal Cost Recovery</b>											
<b>Prior Year Expense Adjustment</b>											
	\$ 1,247						\$ 1,247	\$ 3,750		\$ 3,250	
<b>Total Expenditures</b>	\$ 700,285	\$ (1,107)	\$ 19,543				\$ 718,721	\$ 3,174,309	\$ 704,675	\$ 3,472,460	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	\$ 310,621	\$ 24,145	\$ (20,389)				\$ 314,377	\$ (471,064)	\$ 202,843	\$ (766,958)	
<b>Operating Transfers In (Out)</b>											
								\$ 0		\$ 0	
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 299,565	\$ 102,962	\$ 0				\$ 402,528	\$ 402,528	\$ 783,723	\$ 783,723	
Ending Balance (Deficit)	\$ 610,187	\$ 127,107	\$ (20,389)				\$ 716,905	\$ (68,536)	\$ 986,566	\$ 16,765	

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

For the month ended September										
Fiscal Year 2014/15								2013/14		
	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	\$ 159.190	\$ 13.410					\$ 172.600	\$ 760.405	\$ 180.963	\$ 926.014
Traffic & Other Infractions	\$ 55.967						\$ 55.967	\$ 240.037	\$ 55.461	\$ 145.371
Other Criminal Cases	\$ 34.518						\$ 34.518	\$ 152.524	\$ 32.988	\$ 93.581
Civil	\$ 45.802	\$ 1.505					\$ 47.307	\$ 101.673	\$ 41.418	\$ 205.969
Family & Children Services	\$ 47.002	\$ 19.985					\$ 66.987	\$ 348.889	\$ 67.375	\$ 176.847
Probate, Guardianship & Mental Health Services	\$ 5.102						\$ 5.102	\$ 74.487	\$ 4.996	\$ 91.545
Juvenile Dependency Services	\$ 3.098	\$ 20.392					\$ 23.489	\$ 132.244	\$ 29.360	\$ 146.723
Juvenile Delinquency Services	\$ 2.783						\$ 2.783	\$ 12.744	\$ 5.093	\$ 42.723
Other Court Operations	\$ 51.175	\$ 15.968					\$ 67.143	\$ 294.645	\$ 64.460	\$ 305.418
Court Interpreters	\$ 6.560	\$ 2.429					\$ 8.989	\$ 40.770	\$ 10.970	\$ 27.276
Jury Services	\$ 1.477	\$ 3.120	\$ 1.247				\$ 5.844	\$ 11.256	\$ 5.419	\$ 17.700
Security		\$ 542					\$ 542			
<b>Trial Court Operations Program</b>	<b>\$ 412.672</b>	<b>\$ 77.350</b>	<b>\$ 1.247</b>				<b>\$ 491.270</b>	<b>\$ 2,169.674</b>	<b>\$ 498.503</b>	<b>\$ 2,179.167</b>
Enhanced Collections	\$ 16.256	\$ (1.182)					\$ 15.074	\$ 66.867	\$ 28.837	\$ 142.500
Other Non-Court Operations		\$ 4					\$ 4			\$ 105.942
<b>Non-Court Operations Program</b>	<b>\$ 16.256</b>	<b>\$ (1.179)</b>					<b>\$ 15.077</b>	<b>\$ 66.867</b>	<b>\$ 28.837</b>	<b>\$ 248.442</b>
Executive Office	\$ 33.067						\$ 33.067	\$ 114.327	\$ 54.170	\$ 198.653
Fiscal Services	\$ 30.894	\$ 3.652					\$ 34.546	\$ 188.844	\$ 43.381	\$ 189.969
Human Resources	\$ 21.489	\$ 0					\$ 21.489	\$ 65.122	\$ 20.891	\$ 67.560
Business & Facilities Services	\$ 846	\$ 16.545					\$ 17.392	\$ 319.146	\$ 11.057	\$ 323.895
Information Technology	\$ 24.613	\$ 81.268					\$ 105.881	\$ 250.329	\$ 47.836	\$ 264.774
<b>Court Administration Program</b>	<b>\$ 110.909</b>	<b>\$ 101.465</b>					<b>\$ 212.374</b>	<b>\$ 937.768</b>	<b>\$ 177.335</b>	<b>\$ 1,044.851</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 539.837</b>	<b>\$ 177.636</b>	<b>\$ 1.247</b>				<b>\$ 718.721</b>	<b>\$ 3,174.309</b>	<b>\$ 704.675</b>	<b>\$ 3,472.460</b>