

**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 Vites* CEO

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

05/11/2015

\_\_\_\_\_  
Date

Calaveras

\_\_\_\_\_  
Court

FY 2014-15 Q3

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Calaveras

Court

FY 2014 Q3

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	None
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions**

Calaveras  
 Court

FY2014-15 Q3  
 Fiscal Year and Ending Quarter

		Positions Filled				
		Total Authorized Court Positions <sup>1</sup> (OPTIONAL)	1st Quarter (OPTIONAL)	2nd Quarter (OPTIONAL)	3rd Quarter (OPTIONAL)	4th Quarter
Court Employee Positions	27	27	27	26		

<sup>1</sup> Total Authorized Positions (FTEs) pre-populated using information submitted in the court's FY 2010-2011 Schedule 7A.

Superior Court of California, County of Calaveras  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended March									
Fiscal Year 2014/15								2013/14	
	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	\$ (113,327)	\$ 133,064	\$ 8,498				\$ 5,332	\$ 33,567	\$ 366,544
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (683)	\$ (683)	\$ (52)
Credit Card									
Cash on Hand	\$ 850							\$ 850	\$ 850
Cash with County									
Cash Outside of the AOC	\$ 0							\$ 0	\$ 108,996
<b>Total Cash</b>	<b>\$ (112,477)</b>	<b>\$ 133,064</b>	<b>\$ 8,498</b>				<b>\$ 4,650</b>	<b>\$ 33,734</b>	<b>\$ 476,339</b>
Short Term Investment	\$ 200,252						\$ 405,576	\$ 605,827	\$ 481,962
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 200,252</b>						<b>\$ 405,576</b>	<b>\$ 605,827</b>	<b>\$ 481,962</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	\$ 0	\$ 0	\$ 0					\$ 0	\$ 55,941
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1							\$ 1	\$ 106
<b>Total Receivables</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 1</b>	<b>\$ 56,048</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>\$ 87,776</b>	<b>\$ 133,064</b>	<b>\$ 8,498</b>				<b>\$ 410,225</b>	<b>\$ 639,563</b>	<b>\$ 1,014,348</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 70	\$ 0	\$ 0				\$ 0	\$ 70	\$ 31,812
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1	\$ 1	\$ 106
Due to Other Courts								\$ 0	\$ 0
Due to State								\$ 0	\$ 0
TC145 Liability							\$ 36,769	\$ 36,769	\$ 53,622
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1							\$ 1	\$ 7
Interest							\$ 5	\$ 5	\$ 43
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 71</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 36,775</b>	<b>\$ 36,846</b>	<b>\$ 85,590</b>
Civil							\$ 341,514	\$ 341,514	\$ 347,392
Criminal	\$ 0						\$ 12,269	\$ 12,269	\$ 36,142
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 5,290	\$ 5,290	\$ 5,054
Miscellaneous Trust									
<b>Total Trust Deposits</b>	<b>\$ 0</b>						<b>\$ 359,073</b>	<b>\$ 359,073</b>	<b>\$ 388,587</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 91							\$ 91	\$ 1,603
Deferred Compensation Payable	\$ 125							\$ 125	\$ 125
Deductions Payable	\$ 134							\$ 134	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 350</b>							<b>\$ 350</b>	<b>\$ 1,728</b>
Revenue Collected in Advance			\$ 26,789					\$ 26,789	\$ 14,789
Liabilities For Deposits	\$ 1,746						\$ 2,968	\$ 4,714	\$ 4,714
Jury Fees - Non-Interest							\$ 10,150	\$ 10,150	\$ 150
Fees - Partial Payment & Overpayment							\$ 1,259	\$ 1,259	\$ 1,259
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,746</b>		<b>\$ 26,789</b>				<b>\$ 14,376</b>	<b>\$ 42,911</b>	<b>\$ 20,911</b>
<b>Total Liabilities</b>	<b>\$ 2,167</b>	<b>\$ 0</b>	<b>\$ 26,789</b>				<b>\$ 410,225</b>	<b>\$ 439,181</b>	<b>\$ 496,816</b>
<b>Total Fund Balance</b>	<b>\$ 85,609</b>	<b>\$ 133,064</b>	<b>\$ (18,290)</b>					<b>\$ 200,382</b>	<b>\$ 517,532</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 87,776</b>	<b>\$ 133,064</b>	<b>\$ 8,498</b>				<b>\$ 410,225</b>	<b>\$ 639,563</b>	<b>\$ 1,014,348</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 March										
Fiscal Year 2014/15										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2013/14	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)
		Non-Grant	Grant							
<b>REVENUES</b>										
<b>State Financing Sources</b>										
Trial Court Trust Fund	\$ 1,520,432	\$ 12,432					\$ 1,532,864	\$ 2,056,536	\$ 1,638,244	\$ 2,031,454
Improvement and Modernization Fund	\$ (1)						\$ (1)	\$ 6,148	\$ (1)	\$ 6,148
Judges' Compensation (45.25)	\$ 7,613						\$ 7,613	\$ 12,300	\$ 9,750	\$ 9,200
Court Interpreter (45.45)	\$ 90,217						\$ 90,217	\$ 124,468	\$ 72,694	\$ 124,868
Civil Coordination Reimbursement (45.55)	\$ 50,506						\$ 50,506	\$ 50,506	\$ 50,506	\$ 50,506
MOU Reimbursements (45.10 and General)										
Other Miscellaneous										
	\$ 1,668,767	\$ 12,432					\$ 1,681,199	\$ 2,248,958	\$ 1,771,193	\$ 2,222,177
<b>Grants</b>										
AB 1058 Commissioner/Facilitator			\$ 132,855				\$ 132,855	\$ 284,687	\$ 149,575	\$ 284,687
Other AOC Grants			\$ 0				\$ 0	\$ 12,000	\$ 0	\$ 26,788
Non-AOC Grants			\$ 132,855				\$ 132,855	\$ 296,687	\$ 149,575	\$ 311,475
<b>Other Financing Sources</b>										
Interest Income	\$ 831	\$ 147					\$ 978	\$ 1,600	\$ 1,899	\$ 4,150
Investment Income										
Donations										
Local Fees	\$ 16,130						\$ 16,130	\$ 23,500	\$ 17,643	\$ 20,000
Non-Fee Revenues										
Enhanced Collections	\$ 0	\$ 72,589					\$ 72,589	\$ 125,000	\$ 89,939	\$ 142,500
Escheatment								\$ 35,000		
Prior Year Revenue										
County Program - Restricted										
Reimbursement Other	\$ 3,886						\$ 3,886	\$ 6,500	\$ 5,143	\$ 5,200
Sale of Fixed Assets	\$ 0						\$ 0		\$ 87	
Other Miscellaneous										
	\$ 20,847	\$ 72,736					\$ 93,584	\$ 191,600	\$ 114,711	\$ 171,850
<b>Total Revenues</b>	<b>\$ 1,689,614</b>	<b>\$ 85,168</b>	<b>\$ 132,855</b>				<b>\$ 1,907,638</b>	<b>\$ 2,738,245</b>	<b>\$ 2,035,479</b>	<b>\$ 2,705,502</b>
<b>EXPENDITURES</b>										
<b>Personal Services</b>										
Salaries - Permanent	\$ 1,037,085	\$ 26,977	\$ 56,199				\$ 1,120,261	\$ 1,538,514	\$ 1,218,317	\$ 1,715,163
Temp Help										\$ 697
Overtime	\$ 496,308	\$ 11,060	\$ 23,806				\$ 531,174	\$ 738,071	\$ 592,345	\$ 857,720
Staff Benefits	\$ 1,533,393	\$ 38,037	\$ 80,005				\$ 1,651,435	\$ 2,276,585	\$ 1,811,359	\$ 2,572,883
<b>Operating Expenses and Equipment</b>										
General Expense	\$ 33,369	\$ 1,540	\$ 3,604				\$ 38,513	\$ 74,200	\$ 52,898	\$ 89,850
Printing	\$ 3,184		\$ 64				\$ 3,248	\$ 4,300	\$ 2,228	\$ 5,900
Telecommunications	\$ 8,386		\$ 216				\$ 8,602	\$ 22,050	\$ 15,045	\$ 26,145
Postage	\$ 11,615						\$ 11,615	\$ 19,100	\$ 13,187	\$ 18,975
Insurance	\$ 2,758						\$ 2,758	\$ 3,100	\$ 1,633	\$ 1,425
In-State Travel	\$ 1,796						\$ 1,796	\$ 8,000	\$ 1,555	\$ 4,600
Out-of-State Travel										
Training			\$ 400				\$ 400	\$ 1,675	\$ 620	\$ 3,750
Security Services	\$ 594						\$ 594		\$ 587	
Facility Operations	\$ 42,213		\$ 2,748				\$ 44,962	\$ 64,575	\$ 47,855	\$ 91,850
Utilities										
Contracted Services	\$ 140,070	\$ 8,905	\$ 49,137				\$ 198,112	\$ 290,478	\$ 215,322	\$ 325,644
Consulting and Professional Services	\$ 3,495						\$ 3,495	\$ 16,700	\$ 2,340	\$ 32,788
Information Technology	\$ 27,781						\$ 27,781	\$ 91,200	\$ 79,955	\$ 78,000
Major Equipment	\$ 104,295						\$ 104,295	\$ 260,596	\$ 55,659	\$ 215,000
Other Items of Expense	\$ 1,191						\$ 1,191	\$ 3,000	\$ 624	\$ 2,400
	\$ 380,748	\$ 10,445	\$ 56,169				\$ 447,362	\$ 858,974	\$ 489,508	\$ 896,327
<b>Special Items of Expense</b>										
Grand Jury										
Jury Costs	\$ 10,986						\$ 10,986	\$ 3,750	\$ 804	\$ 3,250
Judgements, Settlements and Claims										
Debt Service										
Other										
<b>Capital Costs</b>										
Internal Cost Recovery	\$ (22,585)	\$ 6,584	\$ 16,001				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (11,599)	\$ 6,584	\$ 16,001				\$ 10,986	\$ 3,750	\$ 804	\$ 3,250
<b>Total Expenditures</b>	<b>\$ 1,902,542</b>	<b>\$ 55,067</b>	<b>\$ 152,175</b>				<b>\$ 2,109,783</b>	<b>\$ 3,139,309</b>	<b>\$ 2,301,670</b>	<b>\$ 3,472,460</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ (212,928)</b>	<b>\$ 30,101</b>	<b>\$ (19,319)</b>				<b>\$ (202,145)</b>	<b>\$ (401,064)</b>	<b>\$ (266,191)</b>	<b>\$ (766,958)</b>
<b>Operating Transfers In (Out)</b>	<b>\$ (1,029)</b>		<b>\$ 1,029</b>				<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Fund Balance (Deficit)</b>										
Beginning Balance (Deficit)	\$ 299,565	\$ 102,962	\$ 0				\$ 402,528	\$ 402,528	\$ 783,723	\$ 783,723
Ending Balance (Deficit)	\$ 85,609	\$ 133,064	\$ (18,290)				\$ 200,382	\$ 1,464	\$ 517,532	\$ 16,765

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

For the month ended March										
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	\$ 500.373	\$ 36.574					\$ 536.946	\$ 760.405	\$ 556.633	\$ 926.014
Traffic & Other Infractions	\$ 168.937						\$ 168.937	\$ 240.037	\$ 171.340	\$ 145.371
Other Criminal Cases	\$ 102.530	\$ 6.050					\$ 108.580	\$ 152.524	\$ 102.173	\$ 93.581
Civil	\$ 138.324	\$ 3.890			\$ 0		\$ 142.214	\$ 101.673	\$ 129.499	\$ 205.969
Family & Children Services	\$ 135.093	\$ 53.015			\$ 0		\$ 188.108	\$ 348.889	\$ 204.426	\$ 176.847
Probate, Guardianship & Mental Health Services	\$ 14.719						\$ 14.719	\$ 74.487	\$ 16.063	\$ 91.545
Juvenile Dependency Services	\$ 9.409	\$ 79.557					\$ 88.966	\$ 132.244	\$ 95.907	\$ 146.723
Juvenile Delinquency Services	\$ 7.655						\$ 7.655	\$ 12.744	\$ 16.197	\$ 42.723
Other Court Operations	\$ 157.839	\$ 36.557					\$ 194.395	\$ 294.645	\$ 203.647	\$ 305.418
Court Interpreters	\$ 19.449	\$ 8.176					\$ 27.625	\$ 40.770	\$ 31.051	\$ 27.276
Jury Services	\$ 3.251	\$ 4.677	\$ 10.986				\$ 18.913	\$ 11.256	\$ 18.925	\$ 17.700
Security		\$ 938					\$ 938		\$ 41.400	
<b>Trial Court Operations Program</b>	<b>\$ 1,257,578</b>	<b>\$ 229,434</b>	<b>\$ 10,986</b>			<b>\$ 0</b>	<b>\$ 1,497,998</b>	<b>\$ 2,169,674</b>	<b>\$ 1,587,261</b>	<b>\$ 2,179,167</b>
Enhanced Collections	\$ 55.921	\$ 10.462			\$ 6.584		\$ 72.967	\$ 66.867	\$ 91.080	\$ 142.500
Other Non-Court Operations		\$ 164					\$ 164		\$ (61)	\$ 105.942
<b>Non-Court Operations Program</b>	<b>\$ 55,921</b>	<b>\$ 10,625</b>			<b>\$ 6,584</b>		<b>\$ 73,131</b>	<b>\$ 66,867</b>	<b>\$ 91,019</b>	<b>\$ 248,442</b>
Executive Office	\$ 104.518	\$ 70			\$ (6.584)		\$ 98.003	\$ 114.327	\$ 152.841	\$ 198.653
Fiscal Services	\$ 89.550	\$ 12.074					\$ 101.624	\$ 188.844	\$ 142.962	\$ 189.969
Human Resources	\$ 64.290	\$ 552					\$ 64.842	\$ 30.122	\$ 62.342	\$ 67.560
Business & Facilities Services	\$ 2.542	\$ 55.079					\$ 57.621	\$ 319.146	\$ 67.913	\$ 323.895
Information Technology	\$ 77.037	\$ 139.528					\$ 216.564	\$ 250.329	\$ 197.332	\$ 264.774
<b>Court Administration Program</b>	<b>\$ 337,937</b>	<b>\$ 207,303</b>			<b>\$ (6,584)</b>		<b>\$ 538,655</b>	<b>\$ 902,768</b>	<b>\$ 623,390</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>\$ 1,651,435</b>	<b>\$ 447,362</b>	<b>\$ 10,986</b>			<b>\$ 0</b>	<b>\$ 2,109,783</b>	<b>\$ 3,139,309</b>	<b>\$ 2,301,670</b>	<b>\$ 3,472,460</b>