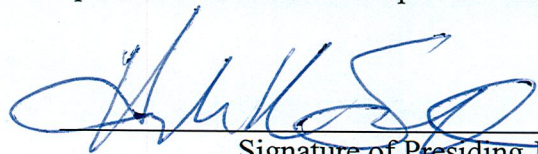


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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.



Hugh K. Swift

Signature of Presiding Judge or Court Executive

November 26, 2013

Date

Calaveras
Court

FY 2013-2014 Q1
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Calaveras

Court

FY 2013-14 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

1	----- None
2	
3	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Calaveras
 Court

FY2013-14 Q1
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	29	29			

¹ 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
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended September													
Fiscal Year 2013/14													
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	2012/13			
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
REVENUES													
State Financing Sources													
Trial Court Trust Fund	\$ 850,924	\$ 3,108					\$ 854,032	\$ 2,031,454	\$ 320,340	\$ 1,312,961			
Improvement and Modernization Fund	\$ (1)						\$ (1)	\$ 6,149	\$ (1)	\$ 6,149			
Judges' Compensation (45.25)								\$ 9,200	\$ 1,108	\$ 6,200			
Court Interpreter (45.45)	\$ 2,530						\$ 2,530						
Civil Coordination Reimbursement (45.55)								\$ 124,868	\$ 29,930	\$ 140,664			
MOU Reimbursements (45.10 and General)	\$ 15,287						\$ 15,287	\$ 50,506		\$ 39,634			
Other Miscellaneous													
	\$ 868,740	\$ 3,108					\$ 871,848	\$ 2,222,177	\$ 351,377	\$ 1,505,608			
Grants													
AB 1058 Commissioner/Facilitator			\$ 498				\$ 498	\$ 284,687	\$ (1,511)	\$ 279,077			
Other AOC Grants								\$ 26,788	\$ 8,600	\$ 20,000			
Non-AOC Grants			\$ 498				\$ 498	\$ 311,475	\$ 7,089	\$ 299,077			
Other Financing Sources													
Interest Income	\$ 295	\$ 2					\$ 297	\$ 4,160	\$ 358	\$ 7,500			
Investment Income													
Donations													
Local Fees	\$ 5,420						\$ 5,420	\$ 20,000	\$ 5,241	\$ 23,750			
Non-Fee Revenues													
Enhanced Collections		\$ 29,743					\$ 29,743	\$ 142,500	\$ 25,019	\$ 130,000			
Escheatment													
Prior Year Revenue													
County Program - Restricted													
Reimbursement Other	\$ (306)						\$ (306)	\$ 5,200	\$ 11,856	\$ 33,100			
Sale of Fixed Assets													
Other Miscellaneous	\$ 19						\$ 19		\$ 17,789				
	\$ 5,428	\$ 29,745					\$ 35,172	\$ 171,850	\$ 60,264	\$ 194,350			
Total Revenues	\$ 874,168	\$ 32,853	\$ 498				\$ 907,518	\$ 2,705,502	\$ 418,730	\$ 1,999,035			
EXPENDITURES													
Personal Services													
Salaries - Permanent	\$ 388,917						\$ 388,917	\$ 1,715,163	\$ 372,009	\$ 1,595,877			
Temp Help													
Overtime													
Staff Benefits	\$ 198,582						\$ 198,582	\$ 857,720	\$ 178,306	\$ 744,656			
	\$ 587,499						\$ 587,499	\$ 2,572,883	\$ 550,315	\$ 2,340,533			
Operating Expenses and Equipment													
General Expense	\$ 11,048		\$ 925				\$ 11,973	\$ 89,850	\$ 12,447	\$ 80,868			
Printing	\$ 210						\$ 210	\$ 5,900		\$ 7,000			
Telecommunications	\$ 3,318		\$ 65				\$ 3,383	\$ 28,145	\$ 3,672	\$ 20,065			
Postage	\$ 4,395						\$ 4,395	\$ 18,975	\$ 4,559	\$ 18,700			
Insurance								\$ 1,425		\$ 1,200			
In-State Travel			\$ 665				\$ 665	\$ 4,600	\$ 383	\$ 6,500			
Out-of-State Travel													
Training			\$ 310				\$ 310	\$ 3,750	\$ 100	\$ 3,647			
Security Services													
Facility Operations	\$ 6,328						\$ 6,328	\$ 91,850	\$ 4,244	\$ 58,800			
Utilities													
Contracted Services	\$ 43,118	\$ 8,641	\$ 17,700				\$ 69,459	\$ 325,644	\$ 41,144	\$ 347,448			
Consulting and Professional Services	\$ 875						\$ 875	\$ 32,788	\$ 16,693	\$ 25,200			
Information Technology	\$ 19,321						\$ 19,321	\$ 78,000	\$ 14,167	\$ 83,000			
Major Equipment								\$ 215,000		\$ 414,000			
Other Items of Expense	\$ 257						\$ 257	\$ 2,400	\$ 324	\$ 2,500			
	\$ 88,871	\$ 8,641	\$ 19,665				\$ 117,177	\$ 896,327	\$ 97,733	\$ 1,068,928			
Special Items of Expense													
Grand Jury													
Jury Costs								\$ 3,250	\$ 413	\$ 5,000			
Judgements, Settlements and Claims													
Debt Service													
Other													
Capital Costs													
Internal Cost Recovery													
Prior Year Expense Adjustment								\$ 3,250	\$ 467	\$ 5,000			
Total Expenditures	\$ 676,369	\$ 8,641	\$ 19,665				\$ 704,675	\$ 3,472,460	\$ 648,514	\$ 3,414,461			
Excess (Deficit) of Revenues Over Expenditures	\$ 197,798	\$ 24,212	\$ (19,167)				\$ 202,843	\$ (766,958)	\$ (229,784)	\$ (1,415,426)			
Operating Transfers In (Out)													
Fund Balance (Deficit)													
Beginning Balance (Deficit)	\$ 699,584	\$ 84,139	\$ 0				\$ 783,723	\$ 783,723	\$ 1,710,966	\$ 1,710,966			
Ending Balance (Deficit)	\$ 897,382	\$ 108,351	\$ (19,167)				\$ 986,566	\$ 16,765	\$ 1,481,182	\$ 295,540			

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

	For the month ended September							2012/13 Total Funds (Info. Purposes Only)	2012/13 Total Funds (Info. Purposes Only)
	Fiscal Year 2013/14								
	Governmental Funds					Proprietary Funds	Fiduciary Funds		
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (42,228)	\$ 108,351	\$ (56,994)				\$ 643,515	\$ 652,644	\$ 743,723
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,767)	\$ (1,767)	\$ (37,904)
Credit Card								\$ 350	\$ 350
Cash on Hand	\$ 350							\$ 350	\$ 350
Cash with County									
Cash Outside of the AOC	\$ 108,996							\$ 108,996	\$ 108,820
Total Cash	\$ 67,119	\$ 108,351	\$ (56,994)				\$ 641,748	\$ 760,224	\$ 814,989
Short Term Investment	\$ 838,552						\$ 43,440	\$ 881,992	\$ 1,371,371
Investment in Financial Institution									
Total Investments	\$ 838,552						\$ 43,440	\$ 881,992	\$ 1,371,371
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
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 568	\$ 0	\$ 50,244					\$ 50,812	\$ 44,602
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 288							\$ 288	\$ 306
Total Receivables	\$ 856	\$ 0	\$ 50,244				\$ 0	\$ 51,100	\$ 44,908
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 906,526	\$ 108,351	\$ (6,750)				\$ 685,188	\$ 1,693,316	\$ 2,231,268
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 4,915	\$ 0	\$ 0				\$ 0	\$ 4,915	\$ 0
Due to Other Funds	\$ 0						\$ 288	\$ 288	\$ 306
Due to Other Courts			\$ 5,023					\$ 5,023	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 44,210	\$ 44,210	\$ 43,839
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 2							\$ 2	\$ 1
Interest							\$ 61	\$ 61	\$ 75
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 4,917	\$ 0	\$ 5,023				\$ 44,559	\$ 54,500	\$ 44,221
Civil							\$ 623,649	\$ 623,649	\$ 673,390
Criminal	\$ 0						\$ 6,973	\$ 6,973	\$ 20,916
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 4,997	\$ 4,997	\$ 5,275
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 635,618	\$ 635,618	\$ 699,581
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 2,768							\$ 2,768	\$ 2,482
Deferred Compensation Payable	\$ 125							\$ 125	\$ 0
Deductions Payable	\$ (66)							\$ (66)	\$ (6)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 2,827							\$ 2,827	\$ 2,477
Revenue Collected in Advance			\$ 7,394					\$ 7,394	
Liabilities For Deposits	\$ 1,400						\$ 2,968	\$ 4,367	\$ 1,974
Jury Fees - Non-Interest							\$ 150	\$ 150	\$ 600
Fees - Partial Payment & Overpayment							\$ 1,893	\$ 1,893	\$ 1,234
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,400		\$ 7,394				\$ 5,010	\$ 13,805	\$ 3,808
Total Liabilities	\$ 9,144	\$ 0	\$ 12,417				\$ 685,188	\$ 706,750	\$ 750,087
Total Fund Balance	\$ 897,382	\$ 108,351	\$ (19,167)					\$ 986,566	\$ 1,481,182
Total Liabilities and Fund Balance	\$ 906,526	\$ 108,351	\$ (6,750)				\$ 685,188	\$ 1,693,316	\$ 2,231,268

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

For the month ended September										
Fiscal Year 2013/14								2012/13		
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 171,294	\$ 9,668					\$ 180,963	\$ 926,014	\$ 174,201	\$ 885,896
Traffic & Other Infractions	\$ 55,461						\$ 55,461	\$ 145,371	\$ 52,272	\$ 133,523
Other Criminal Cases	\$ 32,488	\$ 500					\$ 32,988	\$ 93,581	\$ 39,461	\$ 81,198
Civil	\$ 40,543	\$ 875					\$ 41,418	\$ 205,969	\$ 40,887	\$ 184,955
Family & Children Services	\$ 46,916	\$ 20,459					\$ 67,375	\$ 176,847	\$ 47,634	\$ 279,391
Probate, Guardianship & Mental Health Services	\$ 4,996						\$ 4,996	\$ 91,545	\$ 4,416	\$ 88,757
Juvenile Dependency Services	\$ 5,217	\$ 24,143					\$ 29,360	\$ 146,723	\$ 20,819	\$ 135,907
Juvenile Delinquency Services	\$ 4,953	\$ 140					\$ 5,093	\$ 42,723	\$ 11,179	\$ 38,407
Other Court Operations	\$ 53,938	\$ 10,522					\$ 64,460	\$ 305,418	\$ 58,078	\$ 245,073
Court Interpreters	\$ 6,420	\$ 4,549					\$ 10,970	\$ 27,276	\$ 7,344	\$ 23,068
Jury Services	\$ 3,689	\$ 1,730					\$ 5,419	\$ 17,700	\$ 5,655	\$ 19,283
Security									\$ 0	\$ 350
Trial Court Operations Program	\$ 425,917	\$ 72,587					\$ 498,503	\$ 2,179,167	\$ 461,947	\$ 2,115,808
Enhanced Collections	\$ 20,196	\$ 8,641					\$ 28,837	\$ 142,500	\$ 26,223	\$ 130,000
Other Non-Court Operations								\$ 105,942	\$ (3,674)	
Non-Court Operations Program	\$ 20,196	\$ 8,641					\$ 28,837	\$ 248,442	\$ 22,549	\$ 130,000
Executive Office	\$ 54,064	\$ 105					\$ 54,170	\$ 198,653	\$ 50,505	\$ 180,295
Fiscal Services	\$ 39,706	\$ 3,675					\$ 43,381	\$ 189,969	\$ 40,453	\$ 202,035
Human Resources	\$ 20,832	\$ 60					\$ 20,891	\$ 67,560	\$ 19,450	\$ 60,875
Business & Facilities Services	\$ 824	\$ 10,233					\$ 11,057	\$ 323,895	\$ 10,515	\$ 81,585
Information Technology	\$ 25,961	\$ 21,876					\$ 47,836	\$ 264,774	\$ 43,095	\$ 643,863
Court Administration Program	\$ 141,386	\$ 35,949					\$ 177,335	\$ 1,044,851	\$ 164,018	\$ 1,168,653
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 587,499	\$ 117,177					\$ 704,675	\$ 3,472,460	\$ 648,514	\$ 3,414,461