

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 Vatis

Signature of Presiding Judge or Court Executive

September 3, 2014

Date

Calaveras Superior Court

Court

FY 2013-14 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Calaveras
Court

FY 2013-14 Q4
Fiscal Year and Ending Quarter

FOOTNOTES

1	--- none
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Calaveras

Court

FY 2013-14 Q4

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	27	27	27

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
 Balance Sheet
 (Unaudited)

For the month ended June									
Fiscal Year 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						
ASSETS									
Operations	\$ (97,059)	\$ 108,816	\$ 0				\$ 377,959	\$ 389,716	\$ 701,394
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (82)	\$ (82)	\$ (178)
Credit Card									
Cash on Hand	\$ 850							\$ 850	\$ 350
Cash with County									
Cash Outside of the AOC	\$ 0							\$ 0	\$ 108,996
Total Cash	\$ (96,209)	\$ 108,816	\$ 0				\$ 377,877	\$ 390,484	\$ 810,593
Short Term Investment	\$ 428,171							\$ 0	\$ 428,171
Investment in Financial Institution									
Total Investments	\$ 428,171							\$ 0	\$ 654,125
Accrued Revenue	\$ 715	\$ 32						\$ 0	\$ 463
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 44,021							\$ 44,021	\$ 176,948
Due From Other Governments		\$ 8,129						\$ 8,129	\$ 0
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 5,041
Due From State	\$ 27,599	\$ 1,554	\$ 62,371					\$ 91,524	\$ 162,799
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 128							\$ 128	\$ 337
Total Receivables	\$ 72,463	\$ 9,715	\$ 62,371				\$ 0	\$ 144,548	\$ 345,587
Prepaid Expenses - General	\$ 0								\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 404,425	\$ 118,531	\$ 62,371				\$ 377,877	\$ 963,204	\$ 1,810,275
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 10,693	\$ 15,569	\$ 0					\$ 26,261	\$ 9,162
Accounts Payable - General	\$ 5,612	\$ 0	\$ 611				\$ 0	\$ 8,222	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 44,021				\$ 128	\$ 44,149	\$ 177,284
Due to Other Courts			\$ 2,950					\$ 2,950	\$ 6,376
Due to State	\$ 0							\$ 0	\$ 3,164
TC145 Liability							\$ 0	\$ 0	\$ 50,157
Due to Other Governments	\$ 697							\$ 697	\$ 595
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 172							\$ 172	\$ 0
Interest							\$ 0	\$ 0	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 17,173	\$ 15,569	\$ 47,582				\$ 128	\$ 80,451	\$ 246,739
Civil							\$ 347,487	\$ 347,487	\$ 631,845
Criminal	\$ 0						\$ 20,703	\$ 20,703	\$ 44,149
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 5,183	\$ 5,183	\$ 4,989
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 373,373	\$ 373,373	\$ 680,983
Accrued Payroll	\$ 7,806							\$ 7,806	\$ 0
Benefits Payable	\$ 2,435							\$ 2,435	\$ 4,020
Deferred Compensation Payable	\$ 5,068							\$ 5,068	\$ 2,301
Deductions Payable	\$ 24,952							\$ 24,952	\$ 26,889
Payroll Clearing	\$ 45,680							\$ 45,680	\$ 52,450
Total Payroll Liabilities	\$ 85,941							\$ 85,941	\$ 85,660
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	\$ 1,259
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,746		\$ 14,789				\$ 4,376	\$ 20,911	\$ 13,171
Total Liabilities	\$ 104,860	\$ 15,569	\$ 62,371				\$ 377,877	\$ 560,678	\$ 1,026,562
Total Fund Balance	\$ 299,565	\$ 102,962	\$ 0					\$ 402,528	\$ 783,723
Total Liabilities and Fund Balance	\$ 404,425	\$ 118,531	\$ 62,371				\$ 377,877	\$ 963,204	\$ 1,810,275

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

	For the month ended June									
	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	\$ 708,362	\$ 49,457					\$ 757,820	\$ 926,014	\$ 762,180	\$ 885,896
Traffic & Other Infractions	\$ 234,856						\$ 234,856	\$ 145,371	\$ 230,609	\$ 133,523
Other Criminal Cases	\$ 137,322	\$ 1,600					\$ 138,922	\$ 93,581	\$ 143,106	\$ 81,198
Civil	\$ 175,153	\$ 4,625			\$ 0		\$ 179,778	\$ 205,969	\$ 175,010	\$ 184,955
Family & Children Services	\$ 202,480	\$ 76,441			\$ 0		\$ 278,922	\$ 176,847	\$ 284,710	\$ 279,391
Probate, Guardianship & Mental Health Services	\$ 22,070						\$ 22,070	\$ 91,545	\$ 18,864	\$ 88,757
Juvenile Dependency Services	\$ 5,133	\$ 116,840					\$ 121,973	\$ 146,723	\$ 116,906	\$ 135,907
Juvenile Delinquency Services	\$ 21,224	\$ 210					\$ 21,434	\$ 42,723	\$ 25,408	\$ 38,407
Other Court Operations	\$ 230,588	\$ 48,320					\$ 278,908	\$ 305,418	\$ 259,766	\$ 245,073
Court Interpreters	\$ 28,293	\$ 12,352					\$ 40,645	\$ 27,276	\$ 33,335	\$ 23,068
Jury Services	\$ 15,842	\$ 13,794	\$ 1,978				\$ 31,614	\$ 17,700	\$ 29,404	\$ 19,283
Security		\$ 41,598					\$ 41,598		\$ 0	\$ 350
Trial Court Operations Program	\$ 1,781,324	\$ 365,237	\$ 1,978		\$ 0		\$ 2,148,539	\$ 2,179,167	\$ 2,079,298	\$ 2,115,808
Enhanced Collections	\$ 102,515	\$ 56,611					\$ 159,126	\$ 142,500	\$ 125,345	\$ 130,000
Other Non-Court Operations	\$ (61)	\$ 64					\$ 3	\$ 105,942	\$ 1,012	
Non-Court Operations Program	\$ 102,454	\$ 56,675					\$ 159,129	\$ 248,442	\$ 126,356	\$ 130,000
Executive Office	\$ 175,785	\$ 55,949					\$ 231,734	\$ 198,653	\$ 225,699	\$ 180,295
Fiscal Services	\$ 176,716	\$ 20,605					\$ 197,321	\$ 189,969	\$ 177,666	\$ 202,035
Human Resources	\$ 83,335	\$ 627					\$ 83,961	\$ 67,560	\$ 83,682	\$ 60,875
Business & Facilities Services	\$ 3,329	\$ 102,416					\$ 105,746	\$ 323,895	\$ 88,064	\$ 81,585
Information Technology	\$ 112,807	\$ 148,029					\$ 260,837	\$ 264,774	\$ 218,278	\$ 643,863
Court Administration Program	\$ 551,973	\$ 327,626					\$ 879,599	\$ 1,044,851	\$ 793,390	\$ 1,168,653
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,435,751	\$ 749,538	\$ 1,978		\$ 0		\$ 3,187,267	\$ 3,472,460	\$ 2,999,045	\$ 3,414,461

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 June											
Fiscal Year 2013/14											
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,115,078	\$ 18,648					\$ 2,133,726	\$ 2,031,454	\$ 1,352,570	\$ 1,312,991	
Improvement and Modernization Fund	\$ 6,148						\$ 6,148	\$ 6,148	\$ 6,148	\$ 6,149	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 12,316						\$ 12,316	\$ 9,200	\$ 9,817	\$ 6,200	
Civil Coordination Reimbursement (45.55)	\$ 122,505						\$ 122,505	\$ 124,868	\$ 137,997	\$ 140,664	
MOU Reimbursements (45.10 and General)	\$ 50,506						\$ 50,506	\$ 50,506	\$ 91,363	\$ 39,634	
Other Miscellaneous											
	\$ 2,306,553	\$ 18,648					\$ 2,325,201	\$ 2,222,177	\$ 1,597,895	\$ 1,505,608	
Grants											
AB 1058 Commissioner/Facilitator			\$ 274,683				\$ 274,683	\$ 284,687	\$ 269,369	\$ 279,077	
Other AOC Grants	\$ 0		\$ 1,500				\$ 1,500	\$ 28,786	\$ 18,670	\$ 20,000	
Non-AOC Grants			\$ 50,000				\$ 50,000				
	\$ 0		\$ 326,183				\$ 326,183	\$ 311,475	\$ 288,039	\$ 299,077	
Other Financing Sources											
Interest Income	\$ 2,549	\$ 210					\$ 2,759	\$ 4,150	\$ 5,445	\$ 7,500	
Investment Income											
Donations											
Local Fees	\$ 24,066						\$ 24,066	\$ 20,000	\$ 39,316	\$ 23,750	
Non-Fee Revenues											
Enhanced Collections	\$ 0	\$ 120,189					\$ 120,189	\$ 142,500	\$ 101,304	\$ 130,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 7,057						\$ 7,057	\$ 5,200	\$ 39,282	\$ 33,100	
Sale of Fixed Assets											
Other Miscellaneous	\$ 617						\$ 617		\$ 522		
	\$ 34,289	\$ 120,398					\$ 154,688	\$ 171,850	\$ 185,959	\$ 194,350	
Total Revenues	\$ 2,340,842	\$ 139,046	\$ 326,183				\$ 2,806,071	\$ 2,705,502	\$ 2,071,902	\$ 1,999,035	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,474,401	\$ 45,245	\$ 124,948				\$ 1,644,595	\$ 1,715,163	\$ 1,626,174	\$ 1,595,877	
Temp Help	\$ 812						\$ 812				
Overtime	\$ 721,465	\$ 18,550	\$ 50,329				\$ 790,344	\$ 857,720	\$ 778,478	\$ 744,656	
Staff Benefits	\$ 2,196,679	\$ 63,796	\$ 175,277				\$ 2,435,751	\$ 2,672,883	\$ 2,406,652	\$ 2,340,539	
Operating Expenses and Equipment											
General Expense	\$ 79,750		\$ 4,855				\$ 84,605	\$ 89,850	\$ 71,074	\$ 80,888	
Printing	\$ 4,078						\$ 4,078	\$ 5,900	\$ 5,028	\$ 7,000	
Telecommunications	\$ 20,374		\$ 410				\$ 20,784	\$ 26,145	\$ 17,200	\$ 20,065	
Postage	\$ 17,839						\$ 17,839	\$ 18,975	\$ 19,544	\$ 18,700	
Insurance	\$ 2,987						\$ 2,987	\$ 1,425	\$ 1,358	\$ 1,200	
In-State Travel	\$ 1,597		\$ 1,453				\$ 3,051	\$ 4,600	\$ 2,961	\$ 6,500	
Out-of-State Travel											
Training			\$ 620				\$ 620	\$ 3,750	\$ 3,503	\$ 3,647	
Security Services	\$ 785						\$ 785				
Facility Operations	\$ 67,471		\$ 2,443				\$ 69,914	\$ 91,850	\$ 56,753	\$ 58,800	
Utilities											
Contracted Services	\$ 195,118	\$ 56,428	\$ 123,382				\$ 374,928	\$ 325,644	\$ 305,456	\$ 347,448	
Consulting and Professional Services	\$ 4,475						\$ 4,475	\$ 32,788	\$ 21,768	\$ 25,200	
Information Technology	\$ 88,497						\$ 88,497	\$ 78,000	\$ 84,463	\$ 83,000	
Major Equipment	\$ 75,659						\$ 75,659	\$ 215,000		\$ 414,000	
Other Items of Expense	\$ 1,316						\$ 1,316	\$ 2,400	\$ 2,044	\$ 2,500	
	\$ 559,947	\$ 56,428	\$ 133,163				\$ 749,538	\$ 896,321	\$ 591,171	\$ 1,068,928	
Special Items of Expense											
Grand Jury									\$ 54		
Jury Costs	\$ 1,978						\$ 1,978	\$ 3,250	\$ 1,198	\$ 5,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (35,055)		\$ 35,055				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (33,078)		\$ 35,055				\$ 1,978	\$ 3,250	\$ 1,222	\$ 5,000	
Total Expenditures	\$ 2,723,648	\$ 120,223	\$ 343,496				\$ 3,187,267	\$ 3,472,460	\$ 2,999,045	\$ 3,414,461	
Excess (Deficit) of Revenues Over Expenditures	\$ (382,706)	\$ 18,823	\$ (17,313)				\$ (381,195)	\$ (766,958)	\$ (927,243)	\$ (1,415,426)	
Operating Transfers In (Out)	\$ (17,313)		\$ 17,313				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 699,584	\$ 84,139	\$ 0				\$ 783,723	\$ 783,723	\$ 1,710,966	\$ 1,710,966	
Ending Balance (Deficit)	\$ 299,565	\$ 102,962	\$ 0				\$ 402,628	\$ 16,705	\$ 783,723	\$ 295,540	

