

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 Vntas, CEO

Signature of Presiding Judge or Court Executive

03/02/2015

Date

Calaveras

Court

FY 2014-15 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Calaveras

Court

FY 2014-15 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

1	--- none ---
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Calaveras

Court

FY 2014-15 Q2

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)	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 December								2013/14		
	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									
ASSETS											
Operations	\$ (48.551)	\$ 121.137	\$ (75.398)				\$ 6.222	\$ 3.409	\$ 702.902		
Payroll	\$ 42.683							\$ 42.683	\$ 0		
Jury											
Revolving											
Other											
Distribution											
Civil Filing Fees							\$ 0	\$ 0	\$ 0		
Trust							\$ (918)	\$ (918)	\$ (265)		
Credit Card											
Cash on Hand	\$ 850							\$ 850	\$ 850		
Cash with County											
Cash Outside of the AOC	\$ 0							\$ 0	\$ 108.996		
Total Cash	\$ (5.019)	\$ 121.137	\$ (75.398)				\$ 5.304	\$ 46.024	\$ 812.484		
Short Term Investment	\$ 503.178							\$ 393.393	\$ 896.571		
Investment in Financial Institution											
Total Investments	\$ 503.178						\$ 393.393	\$ 896.571	\$ 785.611		
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	\$ 0	\$ 0	\$ 90.776					\$ 90.776	\$ 551		
Trust Due To/From											
Distribution Due To/From											
Civil Filing Fee Due To/From											
General Due To/From	\$ 86							\$ 86	\$ 266		
Total Receivables	\$ 86	\$ 0	\$ 90.776				\$ 0	\$ 90.862	\$ 818		
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0		
Salary and Travel Advances											
Counties											
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0		
Other Assets											
Total Other Assets											
Total Assets	\$ 498.245	\$ 121.137	\$ 15.377				\$ 398.696	\$ 1,033.456	\$ 1,598.913		
LIABILITIES AND FUND BALANCES											
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Accounts Payable - General	\$ 7.071	\$ 0	\$ 450				\$ 0	\$ 7.520	\$ 0		
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 86	\$ 86	\$ 266		
Due to Other Courts			\$ 813					\$ 813	\$ 5,023		
Due to State									\$ 0		
TC145 Liability							\$ 34.539	\$ 34.539	\$ 42,693		
Due to Other Governments	\$ 0							\$ 0	\$ 0		
AB145 Due to Other Government Agency											
Due to Other Public Agencies											
Sales and Use Tax	\$ 592							\$ 592	\$ 31		
Interest							\$ (35)	\$ (35)	\$ 71		
Miscellaneous Accts. Pay. and Accrued Liab.											
Total Accounts Payable and Accrued Liab.	\$ 7.662	\$ 0	\$ 1,263				\$ 34.590	\$ 43.515	\$ 48,084		
Civil											
Criminal	\$ 0						\$ 346.845	\$ 346.845	\$ 631,555		
Unreconciled - Civil and Criminal							\$ 7,569	\$ 7,569	\$ 20,389		
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0		
Trust Interest Payable							\$ 5,316	\$ 5,316	\$ 5,006		
Miscellaneous Trust											
Total Trust Deposits	\$ 0						\$ 359,730	\$ 359,730	\$ 656,950		
Accrued Payroll	\$ 0							\$ 0	\$ 0		
Benefits Payable	\$ 41							\$ 41	\$ 2,601		
Deferred Compensation Payable	\$ 125							\$ 125	\$ 125		
Deductions Payable	\$ (9,059)							\$ (9,059)	\$ (99)		
Payroll Clearing	\$ 0							\$ 0	\$ 0		
Total Payroll Liabilities	\$ (8,893)							\$ (8,893)	\$ 2,627		
Revenue Collected in Advance			\$ 26,789					\$ 26,789	\$ 14,789		
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		
Other Miscellaneous Liabilities											
Total Other Liabilities	\$ 1,746		\$ 26,789				\$ 4,376	\$ 32,911	\$ 20,565		
Total Liabilities	\$ 516	\$ 0	\$ 28,051				\$ 398,696	\$ 427,263	\$ 728,226		
Total Fund Balance	\$ 497,729	\$ 121,137	\$ (12,674)					\$ 606,192	\$ 870,687		
Total Liabilities and Fund Balance	\$ 498,245	\$ 121,137	\$ 15,377				\$ 398,696	\$ 1,033,456	\$ 1,598,913		

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 December											
	Fiscal Year 2014/15								2013/14		
	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	\$ 1,291,652	\$ 7,770						\$ 1,299,422	\$ 2,056,536	\$ 1,313,086	\$ 2,031,454
Improvement and Modernization Fund	\$ (1)						\$ (1)	\$ 6,148	\$ (1)	\$ (1)	\$ 6,149
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 6,034						\$ 6,034	\$ 12,300	\$ 8,044	\$ 9,200	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 57,381						\$ 57,381	\$ 124,468	\$ 41,044	\$ 124,868	
Other Miscellaneous	\$ 50,506						\$ 50,506	\$ 50,506	\$ 50,506	\$ 50,506	
	\$ 1,405,572	\$ 7,770					\$ 1,413,342	\$ 2,249,958	\$ 1,412,679	\$ 2,222,177	
Grants											
AB 1058 Commissioner/Facilitator			\$ 90,776				\$ 90,776	\$ 284,687	\$ 44,799	\$ 284,687	
Other AOC Grants			\$ 0				\$ 0	\$ 12,000	\$ 0	\$ 26,788	
Non-AOC Grants			\$ 90,776				\$ 90,776	\$ 296,687	\$ 44,799	\$ 311,475	
Other Financing Sources											
Interest Income	\$ 541	\$ 72					\$ 614	\$ 1,600	\$ 1,135	\$ 4,150	
Investment Income											
Donations											
Local Fees	\$ 11,455						\$ 11,455	\$ 23,500	\$ 11,269	\$ 20,000	
Non-Fee Revenues											
Enhanced Collections	\$ 0	\$ 47,732					\$ 47,732	\$ 125,000	\$ 49,658	\$ 142,500	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 2,273						\$ 2,273	\$ 6,500	\$ 3,683	\$ 5,200	
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0	\$ 0	\$ 87	\$ 0	
	\$ 14,269	\$ 47,804					\$ 62,073	\$ 156,600	\$ 65,832	\$ 171,850	
Total Revenues	\$ 1,419,841	\$ 55,574	\$ 90,776				\$ 1,566,191	\$ 2,703,245	\$ 1,523,310	\$ 2,705,502	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 648,672	\$ 17,534	\$ 37,768				\$ 703,974	\$ 1,573,514	\$ 777,801	\$ 1,715,163	
Temp Help											
Overtime											
Staff Benefits	\$ 331,668	\$ 7,189	\$ 16,033				\$ 354,890	\$ 738,071	\$ 395,720	\$ 857,720	
	\$ 980,339	\$ 24,723	\$ 53,801				\$ 1,058,864	\$ 2,311,585	\$ 1,173,521	\$ 2,572,883	
Operating Expenses and Equipment											
General Expense	\$ 20,706		\$ 2,302				\$ 23,008	\$ 74,200	\$ 30,514	\$ 89,850	
Printing	\$ 1,030		\$ 64				\$ 1,094	\$ 4,300	\$ 1,337	\$ 5,900	
Telecommunications	\$ 5,136		\$ 159				\$ 5,295	\$ 22,050	\$ 6,299	\$ 26,145	
Postage	\$ 8,688						\$ 8,688	\$ 19,100	\$ 7,228	\$ 18,975	
Insurance	\$ 2,758						\$ 2,758	\$ 3,100	\$ 1,633	\$ 1,425	
In-State Travel	\$ 1,724						\$ 1,724	\$ 8,000	\$ 1,453	\$ 4,600	
Out-of-State Travel											
Training			\$ 400				\$ 400	\$ 1,675	\$ 620	\$ 3,750	
Security Services	\$ 396						\$ 396	\$ 0	\$ 0	\$ 0	
Facility Operations	\$ 28,737		\$ 1,832				\$ 30,569	\$ 64,575	\$ 25,381	\$ 91,850	
Utilities											
Contracted Services	\$ 92,922	\$ 8,755	\$ 34,201				\$ 135,878	\$ 290,478	\$ 139,515	\$ 325,644	
Consulting and Professional Services	\$ 2,310						\$ 2,310	\$ 16,700	\$ 1,605	\$ 32,788	
Information Technology	\$ 14,947						\$ 14,947	\$ 91,200	\$ 31,507	\$ 78,000	
Major Equipment	\$ 74,295						\$ 74,295	\$ 260,596	\$ 14,637	\$ 215,000	
Other Items of Expense	\$ 1,053						\$ 1,053	\$ 3,000	\$ 497	\$ 2,400	
	\$ 254,702	\$ 8,755	\$ 38,959				\$ 302,415	\$ 858,974	\$ 262,228	\$ 896,327	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,247						\$ 1,247	\$ 3,750	\$ 597	\$ 3,250	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (14,682)	\$ 3,922	\$ 10,760				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (13,434)	\$ 3,922	\$ 10,760				\$ 1,247	\$ 3,750	\$ 597	\$ 3,250	
Total Expenditures	\$ 1,221,607	\$ 37,400	\$ 103,520				\$ 1,362,527	\$ 3,174,309	\$ 1,436,346	\$ 3,472,460	
Excess (Deficit) of Revenues Over Expenditures	\$ 198,234	\$ 18,175	\$(12,744)				\$ 203,665	\$(471,064)	\$ 86,964	\$(766,958)	
Operating Transfers In (Out)	\$ (70)		\$ 70				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 299,565	\$ 102,962	\$ 0				\$ 402,528	\$ 402,528	\$ 783,723	\$ 783,723	
Ending Balance (Deficit)	\$ 497,729	\$ 121,137	\$(12,674)				\$ 606,192	\$(68,536)	\$ 870,687	\$ 16,765	

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

For the month ended December										
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 310.858	\$ 22.596					\$ 333.454	\$ 760.405	\$ 359.509	\$ 926.014
Traffic & Other Infractions	\$ 110.006						\$ 110.006	\$ 240.037	\$ 109.341	\$ 145.371
Other Criminal Cases	\$ 66.981	\$ 2.200					\$ 69.181	\$ 152.524	\$ 64.430	\$ 93.581
Civil	\$ 89.131	\$ 2.555			\$ 0		\$ 91.686	\$ 101.673	\$ 82.501	\$ 205.969
Family & Children Services	\$ 92.231	\$ 37.607			\$ 0		\$ 129.837	\$ 348.889	\$ 130.939	\$ 176.847
Probate, Guardianship & Mental Health Services	\$ 9.598						\$ 9.598	\$ 74.487	\$ 10.156	\$ 91.545
Juvenile Dependency Services	\$ 6.052	\$ 51.367					\$ 57.419	\$ 132.244	\$ 60.463	\$ 146.723
Juvenile Delinquency Services	\$ 5.064						\$ 5.064	\$ 12.744	\$ 10.264	\$ 42.723
Other Court Operations	\$ 101.094	\$ 27.093					\$ 128.186	\$ 294.645	\$ 126.784	\$ 305.418
Court Interpreters	\$ 12.672	\$ 6.341					\$ 19.012	\$ 40.770	\$ 21.758	\$ 27.276
Jury Services	\$ 2.580	\$ 3.211	\$ 1.247				\$ 7.038	\$ 11.256	\$ 11.113	\$ 17.700
Security		\$ 740					\$ 740			
Trial Court Operations Program	\$ 806.268	\$ 153.708	\$ 1.247		\$ 0		\$ 961.223	\$ 2,169.674	\$ 987.260	\$ 2,179.167
Enhanced Collections	\$ 36.070	\$ 8.680			\$ 3.922		\$ 48.672	\$ 66.867	\$ 60.103	\$ 142.500
Other Non-Court Operations		\$ 4					\$ 4		\$ (61)	\$ 105.942
Non-Court Operations Program	\$ 36.070	\$ 8.684			\$ 3.922		\$ 48.676	\$ 66.867	\$ 60.041	\$ 248.442
Executive Office	\$ 66.372				\$ (3.922)		\$ 62.450	\$ 114.327	\$ 108.962	\$ 198.653
Fiscal Services	\$ 57.199	\$ 6.674					\$ 63.873	\$ 188.844	\$ 86.673	\$ 189.969
Human Resources	\$ 41.915	\$ 353					\$ 42.269	\$ 65.122	\$ 41.940	\$ 67.560
Business & Facilities Services	\$ 1.700	\$ 38.783					\$ 40.483	\$ 319.146	\$ 39.817	\$ 323.895
Information Technology	\$ 49.340	\$ 94.213					\$ 143.553	\$ 250.329	\$ 111.652	\$ 264.774
Court Administration Program	\$ 216.526	\$ 140.023			\$ (3.922)		\$ 352.628	\$ 937.768	\$ 389.044	\$ 1,044.851
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,058.864	\$ 302.415	\$ 1.247		\$ 0		\$ 1,362.527	\$ 3,174.309	\$ 1,436.346	\$ 3,472.460