

**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 Viteri* CEO

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

05/24/2016

\_\_\_\_\_  
Date

Calaveras

\_\_\_\_\_  
Court

FY 2015-16 Q3

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

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

Calaveras  
 Court

FY 2015-16 Q3  
 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)	27.2	24.2	23.2	25.2	

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Calaveras

Court

FY 2015-16 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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

For the month ended March								
Fiscal Year 2015/16								2014/15
	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project				
		Non-Grant	Grant					
<b>ASSETS</b>								
Operations	\$ (171,520)	\$ 198,008	\$ 12,278			\$ 8,513	\$ 47,278	\$ 33,567
Payroll	\$ 0						\$ 0	\$ 0
Jury Revolving								
Other Distribution								
Civil Filing Fees						\$ 0	\$ 0	\$ 0
Trust						\$ (4,162)	\$ (4,162)	\$ (683)
Credit Card							\$ 850	\$ 850
Cash on Hand	\$ 850							
Cash with County								
Cash Outside of the JCC	\$ 0						\$ 0	\$ 0
Cash Equivalents	\$ 229,306					\$ 114,048	\$ 343,354	\$ 605,827
<b>Total Cash and Cash Equivalents</b>	<b>\$ 58,636</b>	<b>\$ 198,008</b>	<b>\$ 12,278</b>			<b>\$ 118,398</b>	<b>\$ 387,319</b>	<b>\$ 639,562</b>
Short-Term Investment								
Investments								
<b>Total Investments</b>								
Accrued Revenue	\$ 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								
Due From Other Courts	\$ 0						\$ 0	\$ 0
Due From State	\$ 2	\$ 0	\$ 2,944				\$ 2,946	\$ 0
Trust Due To/From								
Distribution Due To/From								
Civil Filing Fee Due To/From	\$ 1						\$ 1	\$ 1
General Due To/From	\$ 3						\$ 0	\$ 1
<b>Total Receivables</b>	<b>\$ 3</b>	<b>\$ 0</b>	<b>\$ 2,944</b>				<b>\$ 0</b>	<b>\$ 1</b>
Prepaid Expenses - General	\$ 0							
Salary and Travel Advances								
Counties								
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							
Other Assets								
<b>Total Other Assets</b>								
<b>Total Assets</b>	<b>\$ 58,639</b>	<b>\$ 198,008</b>	<b>\$ 15,222</b>			<b>\$ 118,398</b>	<b>\$ 390,266</b>	<b>\$ 639,563</b>
<b>LIABILITIES AND FUND BALANCES</b>								
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Accounts Payable - General	\$ 3,460	\$ 0	\$ 210			\$ 0	\$ 3,670	\$ 70
Due to Other Funds	\$ 0					\$ 1	\$ 1	\$ 1
Due to Other Courts	\$ 0		\$ 1,846				\$ 1,846	\$ 0
Due to State								
TC145 Liability						\$ 47,551	\$ 47,551	\$ 36,769
Due to Other Governments								\$ 0
AB145 Due to Other Government Agency								
Due to Other Public Agencies								
Sales and Use Tax	\$ 34						\$ 34	\$ 1
Interest						\$ 13	\$ 13	\$ 9
Miscellaneous Accts. Pay. and Accrued Liab.								
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 3,494</b>	<b>\$ 0</b>	<b>\$ 2,056</b>			<b>\$ 47,565</b>	<b>\$ 53,115</b>	<b>\$ 36,848</b>
Civil						\$ 54,933	\$ 54,933	\$ 341,514
Criminal	\$ 0					\$ 7,263	\$ 7,263	\$ 12,269
Unreconciled - Civil and Criminal						\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC								
Trust Interest Payable						\$ 5,328	\$ 5,328	\$ 5,290
Miscellaneous Trust								
<b>Total Trust Deposits</b>	<b>\$ 0</b>					<b>\$ 67,524</b>	<b>\$ 67,524</b>	<b>\$ 359,073</b>
Accrued Payroll	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 0						\$ 0	\$ 91
Deferred Compensation Payable	\$ 125						\$ 125	\$ 125
Deductions Payable	\$ (486)						\$ (486)	\$ 134
Payroll Clearing	\$ 0						\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (361)</b>						<b>\$ (361)</b>	<b>\$ 350</b>
Revenue Collected in Advance	\$ 0		\$ 0				\$ 0	\$ 26,789
Liabilities For Deposits	\$ 1,746					\$ 2,968	\$ 4,714	\$ 4,714
Jury Fees - Non-Interest						\$ 150	\$ 150	\$ 10,150
Fees - Partial Payment & Overpayment						\$ 191	\$ 191	\$ 1,259
Uncleared Collections								
Other Miscellaneous Liabilities								
<b>Total Other Liabilities</b>	<b>\$ 1,746</b>		<b>\$ 0</b>			<b>\$ 3,308</b>	<b>\$ 5,055</b>	<b>\$ 42,911</b>
<b>Total Liabilities</b>	<b>\$ 4,880</b>	<b>\$ 0</b>	<b>\$ 2,056</b>			<b>\$ 118,398</b>	<b>\$ 125,334</b>	<b>\$ 439,181</b>
<b>Total Fund Balance</b>	<b>\$ 53,759</b>	<b>\$ 198,008</b>	<b>\$ 13,166</b>				<b>\$ 264,933</b>	<b>\$ 200,382</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 58,639</b>	<b>\$ 198,008</b>	<b>\$ 15,222</b>			<b>\$ 118,398</b>	<b>\$ 390,266</b>	<b>\$ 639,563</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 2015/16													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2014/15			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
<b>REVENUES</b>													
<b>State Financing Sources</b>													
Trial Court Trust Fund	\$ 1,578,698	\$ 12,432					\$ 1,591,130	\$ 2,159,878	\$ 1,532,864	\$ 2,056,538			
Improvement and Modernization Fund	\$ 5,605						\$ 5,605	\$ 6,148	\$ (1)	\$ 6,148			
Judges' Compensation (45.25)													
Court Interpreter (45.45)	\$ 7,273						\$ 7,273	\$ 9,000	\$ 7,613	\$ 12,300			
Civil Coordination Reimbursement (45.55)													
MOU Reimbursements (45.10 and General)	\$ 90,706						\$ 90,706	\$ 137,200	\$ 90,217	\$ 124,468			
Other Miscellaneous	\$ 50,506						\$ 50,506	\$ 50,506	\$ 50,506	\$ 50,506			
	\$ 1,732,788	\$ 12,432					\$ 1,745,220	\$ 2,362,732	\$ 1,681,199	\$ 2,249,958			
<b>Grants</b>													
AB 1058 Commissioner/Facilitator	\$ (5,605)		\$ 134,506				\$ 128,901	\$ 284,687	\$ 132,855	\$ 284,687			
Other Judicial Council Grants			\$ 13,680				\$ 13,680	\$ 12,000	\$ 0	\$ 12,000			
Non-Judicial Council Grants	\$ (5,605)		\$ 148,186				\$ 142,581	\$ 296,687	\$ 132,855	\$ 296,687			
<b>Other Financing Sources</b>													
Interest Income	\$ 725	\$ 261					\$ 986	\$ 1,200	\$ 978	\$ 1,600			
Investment Income													
Donations													
Local Fees	\$ 15,050						\$ 15,050	\$ 20,900	\$ 16,130	\$ 23,500			
Non-Fee Revenues													
Enhanced Collections		\$ 77,442					\$ 77,442	\$ 117,674	\$ 72,589	\$ 125,000			
Escheatment								\$ 25,000		\$ 35,000			
Prior Year Revenue													
County Program - Restricted	\$ 3,840						\$ 3,840	\$ 10,000	\$ 3,886	\$ 6,500			
Reimbursement Other													
Sale of Fixed Assets	\$ 2,369						\$ 2,369	\$ 10,000	\$ 0	\$ 0			
Other Miscellaneous	\$ 21,984	\$ 77,703					\$ 99,687	\$ 184,774	\$ 93,584	\$ 191,600			
<b>Total Revenues</b>	<b>\$ 1,749,167</b>	<b>\$ 90,135</b>	<b>\$ 148,186</b>				<b>\$ 1,987,488</b>	<b>\$ 2,844,193</b>	<b>\$ 1,907,638</b>	<b>\$ 2,738,245</b>			
<b>EXPENDITURES</b>													
<b>Personal Services</b>													
Salaries - Permanent	\$ 1,007,013		\$ 59,122				\$ 1,066,135	\$ 1,374,013	\$ 1,120,261	\$ 1,538,514			
Temp Help	\$ 39						\$ 39	\$ 20,800					
Overtime	\$ 463,822		\$ 20,730				\$ 484,552	\$ 794,536	\$ 531,174	\$ 738,071			
Staff Benefits	\$ 1,470,874		\$ 79,852				\$ 1,550,726	\$ 2,189,349	\$ 1,651,435	\$ 2,276,585			
<b>Operating Expenses and Equipment</b>													
General Expense	\$ 36,123		\$ 4,792				\$ 40,915	\$ 68,135	\$ 38,513	\$ 74,200			
Printing	\$ 2,318						\$ 2,318	\$ 3,000	\$ 3,248	\$ 4,300			
Telecommunications	\$ 7,143		\$ 247				\$ 7,390	\$ 16,025	\$ 8,602	\$ 22,050			
Postage	\$ 8,811						\$ 8,811	\$ 12,500	\$ 11,615	\$ 19,100			
Insurance	\$ 2,248						\$ 2,248	\$ 3,000	\$ 2,758	\$ 3,100			
In-State Travel	\$ 367		\$ 2,180				\$ 2,547	\$ 3,600	\$ 1,796	\$ 8,000			
Out-of-State Travel													
Training	\$ 256		\$ 325				\$ 581	\$ 600	\$ 400	\$ 1,675			
Security Services	\$ 594						\$ 594		\$ 594				
Facility Operations	\$ 41,102		\$ 2,803				\$ 43,906	\$ 58,600	\$ 44,962	\$ 64,575			
Utilities													
Contracted Services	\$ 133,520	\$ 13,997	\$ 44,821				\$ 192,339	\$ 343,770	\$ 198,112	\$ 290,478			
Consulting and Professional Services	\$ 4,500						\$ 4,500	\$ 17,000	\$ 3,495	\$ 16,700			
Information Technology	\$ 47,685						\$ 47,685	\$ 93,000	\$ 27,781	\$ 91,200			
Major Equipment								\$ 178,600	\$ 104,295	\$ 260,596			
Other Items of Expense	\$ 173						\$ 173	\$ 1,500	\$ 1,191	\$ 3,000			
	\$ 284,840	\$ 13,997	\$ 55,168				\$ 354,006	\$ 799,330	\$ 447,362	\$ 858,974			
<b>Special Items of Expense</b>													
Grand Jury													
Jury Costs	\$ 3,577						\$ 3,577	\$ 8,500	\$ 10,986	\$ 3,750			
Judgements, Settlements and Claims													
Debt Service													
Other													
<b>Capital Costs</b>													
Internal Cost Recovery								\$ 0	\$ 0	\$ 0			
Prior Year Expense Adjustment	\$ 3,577						\$ 3,577	\$ 8,500	\$ 10,986	\$ 3,750			
<b>Total Expenditures</b>	<b>\$ 1,759,291</b>	<b>\$ 13,997</b>	<b>\$ 135,020</b>				<b>\$ 1,908,309</b>	<b>\$ 2,997,179</b>	<b>\$ 2,109,783</b>	<b>\$ 3,139,309</b>			
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ (10,124)</b>	<b>\$ 76,138</b>	<b>\$ 13,166</b>				<b>\$ 79,180</b>	<b>\$ (152,986)</b>	<b>\$ (202,145)</b>	<b>\$ (401,064)</b>			
<b>Operating Transfers In (Out)</b>								\$ 0	\$ 0	\$ 0			
<b>Fund Balance (Deficit)</b>													
Beginning Balance (Deficit)	\$ 63,883	\$ 121,870	\$ 0				\$ 185,753	\$ 185,753	\$ 402,528	\$ 402,528			
Ending Balance (Deficit)	\$ 53,759	\$ 198,008	\$ 13,166				\$ 264,933	\$ 32,767	\$ 200,382	\$ 1,464			

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

For the month ended March										
Fiscal Year 2015/16								2014/15		
	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	\$ 452.974	\$ 37.351					\$ 490.326	\$ 729.025	\$ 536.946	\$ 760.405
Traffic & Other Infractions	\$ 169.796						\$ 169.796	\$ 294.668	\$ 168.937	\$ 240.037
Other Criminal Cases	\$ 81.738	\$ 9.927					\$ 91.666	\$ 150.499	\$ 108.580	\$ 152.524
Civil	\$ 159.086	\$ 4.694					\$ 163.780	\$ 77.567	\$ 142.214	\$ 101.673
Family & Children Services	\$ 82.539	\$ 61.191					\$ 143.730	\$ 257.040	\$ 188.108	\$ 348.889
Probate, Guardianship & Mental Health Services	\$ 12.433						\$ 12.433	\$ 38.725	\$ 14.719	\$ 74.487
Juvenile Dependency Services	\$ 6.913	\$ 58.484					\$ 65.397	\$ 121.148	\$ 88.966	\$ 132.244
Juvenile Delinquency Services	\$ 6.690	\$ 462					\$ 7.151	\$ 16.067	\$ 7.655	\$ 12.744
Other Court Operations	\$ 156.242	\$ 27.594					\$ 183.835	\$ 229.468	\$ 194.395	\$ 294.645
Court Interpreters	\$ 16.398	\$ 9.217					\$ 25.615	\$ 40.537	\$ 27.625	\$ 40.770
Jury Services	\$ 4.203	\$ 12.652	\$ 3.577				\$ 20.432	\$ 20.708	\$ 18.913	\$ 11.256
Security		\$ 594					\$ 594		\$ 938	
<b>Trial Court Operations Program</b>	<b>\$ 1,149.012</b>	<b>\$ 222.166</b>	<b>\$ 3.577</b>				<b>\$ 1,374.756</b>	<b>\$ 1,975.452</b>	<b>\$ 1,497.998</b>	<b>\$ 2,169.674</b>
Enhanced Collections	\$ 52.379	\$ 13.997					\$ 66.376	\$ 117.674	\$ 72.967	\$ 66.867
Other Non-Court Operations		\$ 346					\$ 346	\$ 24.433	\$ 164	
<b>Non-Court Operations Program</b>	<b>\$ 52.379</b>	<b>\$ 14.343</b>					<b>\$ 66.722</b>	<b>\$ 142.107</b>	<b>\$ 73.131</b>	<b>\$ 66.867</b>
Executive Office	\$ 107.962	\$ 695					\$ 108.658	\$ 122.066	\$ 98.003	\$ 114.327
Fiscal Services	\$ 98.132	\$ 12.240					\$ 110.372	\$ 206.796	\$ 101.624	\$ 188.844
Human Resources	\$ 60.524	\$ 1.204					\$ 61.727	\$ 67.307	\$ 64.842	\$ 30.122
Business & Facilities Services	\$ 2.448	\$ 51.982					\$ 54.430	\$ 74.250	\$ 57.621	\$ 319.146
Information Technology	\$ 80.269	\$ 51.375					\$ 131.644	\$ 409.201	\$ 216.564	\$ 250.329
<b>Court Administration Program</b>	<b>\$ 349.335</b>	<b>\$ 117.496</b>					<b>\$ 466.831</b>	<b>\$ 879.620</b>	<b>\$ 538.655</b>	<b>\$ 902.768</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,550.726</b>	<b>\$ 354.006</b>	<b>\$ 3.577</b>				<b>\$ 1,908.309</b>	<b>\$ 2,997.179</b>	<b>\$ 2,109.783</b>	<b>\$ 3,139.309</b>