

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

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.

Kare Camper

Signature of Presiding Judge or Court Executive

4/24/2017

Date

Calaveras
Court

FY 2016-2017 Q3
Fiscal Year and Ending Quarter

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

For the month ended March									
Fiscal Year 2016/17									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	2015/16 Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (101,015)	\$ 151,357	\$ (33,955)				\$ 4,539	\$ 20,926	\$ 47,278
Payroll	\$ 0							\$ 0	\$ 0
Jury Revolving Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (2,495)	\$ (2,495)	\$ (4,162)
Cash on Hand	\$ 850							\$ 850	\$ 850
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC	\$ 388,810						\$ 80,336	\$ 469,146	\$ 343,354
Cash Equivalents							\$ 82,379	\$ 488,427	\$ 387,319
Total Cash and Cash Equivalents	\$ 288,646	\$ 151,357	\$ (33,955)						
Short-Term Investment Investments									
Total Investments									
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									
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 2	\$ 0	\$ 37,009					\$ 37,011	\$ 2,946
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 8							\$ 8	\$ 1
Total Receivables	\$ 10	\$ 0	\$ 37,009				\$ 0	\$ 37,019	\$ 2,947
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 288,656	\$ 151,357	\$ 3,055				\$ 82,379	\$ 525,446	\$ 390,266
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 718	\$ 0	\$ 0				\$ 0	\$ 718	\$ 3,670
Due to Other Funds	\$ 0						\$ 8	\$ 8	\$ 1
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 1,846
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 34,991	\$ 34,991	\$ 47,551
Due to Other Governments									
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 30							\$ 30	\$ 34
Interest							\$ 30	\$ 30	\$ 13
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 747	\$ 0	\$ 0				\$ 35,029	\$ 35,777	\$ 53,115
Civil							\$ 30,779	\$ 30,779	\$ 54,933
Criminal	\$ 0						\$ 7,841	\$ 7,841	\$ 7,283
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 5,421	\$ 5,421	\$ 5,328
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 44,042	\$ 44,042	\$ 67,524
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 25							\$ 25	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 125
Deductions Payable	\$ 0							\$ 0	\$ (486)
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 25							\$ 25	\$ (361)
Revenue Collected in Advance			\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 1,746						\$ 2,968	\$ 4,714	\$ 4,714
Jury Fees - Non-Interest							\$ 150	\$ 150	\$ 150
Fees - Partial Payment & Overpayment							\$ 191	\$ 191	\$ 191
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,746		\$ 0				\$ 3,308	\$ 5,055	\$ 5,055
Total Liabilities	\$ 2,519	\$ 0	\$ 0				\$ 82,379	\$ 84,898	\$ 125,334
Total Fund Balance	\$ 286,137	\$ 151,357	\$ 3,055					\$ 440,548	\$ 264,933
Total Liabilities and Fund Balance	\$ 288,656	\$ 151,357	\$ 3,055				\$ 82,379	\$ 525,446	\$ 390,266

Superior Court of California, County of Calaveras
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balance:
 (Unaudited)

For the month ended March										
Fiscal Year 2016/17										
2015/16										
	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				
Non-Grant		Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 1,671,082	\$ 12,432					\$ 1,683,514	\$ 2,187,360	\$ 1,591,130	\$ 2,159,878
Improvement and Modernization Fund								\$ 6,148	\$ 5,605	\$ 6,148
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 8,241						\$ 8,241	\$ 13,000	\$ 7,273	\$ 9,000
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 112,594						\$ 112,594	\$ 138,499	\$ 90,706	\$ 137,200
Other Miscellaneous	\$ 50,506						\$ 50,506	\$ 50,506	\$ 50,506	\$ 50,506
	\$ 1,842,423	\$ 12,432					\$ 1,854,855	\$ 2,395,513	\$ 1,745,220	\$ 2,362,732
Grants										
AB 1058 Commissioner/Facilitator			\$ 167,409				\$ 167,409	\$ 232,785	\$ 128,901	\$ 284,687
Other Judicial Council Grants			\$ 7,260				\$ 7,260	\$ 3,500	\$ 13,680	\$ 12,000
Non-Judicial Council Grants										
			\$ 174,669				\$ 174,669	\$ 236,285	\$ 142,581	\$ 296,687
Other Financing Sources										
Interest Income	\$ 1,576	\$ 479					\$ 2,054	\$ 1,000	\$ 986	\$ 1,200
Investment Income										
Donations										
Local Fees	\$ 16,444						\$ 16,444	\$ 19,700	\$ 15,050	\$ 20,900
Non-Fee Revenues										
Enhanced Collections		\$ 90,147					\$ 90,147	\$ 150,383	\$ 77,442	\$ 117,674
Escheatment										\$ 25,000
Prior Year Revenue										
County Program - Restricted										
Reimbursement Other	\$ 6,212						\$ 6,212	\$ 5,500	\$ 3,840	\$ 10,000
Sale of Fixed Assets	\$ 3,688						\$ 3,688	\$ 5,000	\$ 2,369	\$ 10,000
Other Miscellaneous	\$ 27,920	\$ 90,626					\$ 118,546	\$ 181,583	\$ 99,687	\$ 184,774
Total Revenues	\$ 1,870,343	\$ 103,058	\$ 174,669				\$ 2,148,069	\$ 2,813,381	\$ 1,987,488	\$ 2,844,193
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 929,643	\$ 34,484	\$ 84,333				\$ 1,048,460	\$ 1,374,618	\$ 1,066,135	\$ 1,374,013
Temp Help	\$ 99						\$ 99	\$ 20,800	\$ 39	\$ 20,800
Overtime	\$ 429,468	\$ 14,138	\$ 32,739				\$ 476,346	\$ 719,892	\$ 484,552	\$ 794,536
Staff Benefits	\$ 1,359,210	\$ 48,622	\$ 117,072				\$ 1,524,905	\$ 2,115,310	\$ 1,550,726	\$ 2,189,349
Operating Expenses and Equipment										
General Expense	\$ 31,774	\$ 121	\$ 4,973				\$ 36,868	\$ 62,000	\$ 40,915	\$ 68,135
Printing	\$ 3,067						\$ 3,067	\$ 3,000	\$ 2,318	\$ 3,000
Telecommunications	\$ 5,535		\$ 216				\$ 5,751	\$ 13,500	\$ 7,390	\$ 16,025
Postage	\$ 8,815						\$ 8,815	\$ 12,800	\$ 8,811	\$ 12,500
Insurance	\$ 2,048						\$ 2,048	\$ 2,500	\$ 2,248	\$ 3,000
In-State Travel	\$ 2,426		\$ 1,709				\$ 4,135	\$ 4,500	\$ 2,547	\$ 3,600
Out-of-State Travel										
Training	\$ 163		\$ 555				\$ 718	\$ 700	\$ 581	\$ 600
Security Services	\$ 600						\$ 600		\$ 594	
Facility Operations	\$ 40,925		\$ 2,819				\$ 43,744	\$ 59,050	\$ 43,906	\$ 58,600
Utilities										
Contracted Services	\$ 153,207	\$ 16,543	\$ 17,705				\$ 187,454	\$ 332,700	\$ 192,339	\$ 343,770
Consulting and Professional Services	\$ 4,475						\$ 4,475	\$ 6,300	\$ 4,500	\$ 17,000
Information Technology	\$ 41,067	\$ 0					\$ 41,067	\$ 113,000	\$ 47,685	\$ 93,000
Major Equipment	\$ 286						\$ 286	\$ 500	\$ 173	\$ 1,500
Other Items of Expense	\$ 294,386	\$ 16,664	\$ 27,976				\$ 339,026	\$ 661,550	\$ 354,006	\$ 799,330
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 6,959						\$ 6,959	\$ 9,000	\$ 3,577	\$ 8,500
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (33,139)	\$ 9,725	\$ 23,414				\$ 0	\$ 0		\$ 0
Prior Year Expense Adjustment	\$ (26,180)	\$ 9,725	\$ 23,414				\$ 6,959	\$ 9,000	\$ 3,577	\$ 8,500
Total Expenditures	\$ 1,627,416	\$ 75,010	\$ 168,463				\$ 1,870,890	\$ 2,785,860	\$ 1,908,309	\$ 2,997,179
Excess (Deficit) of Revenues Over Expenditures	\$ 242,927	\$ 28,048	\$ 6,206				\$ 277,180	\$ 27,521	\$ 79,180	\$ (152,986)
Operating Transfers In (Out)	\$ 3,151		\$ (3,151)				\$ 0	\$ 0		\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 40,059	\$ 123,309	\$ 0				\$ 163,368	\$ 163,368	\$ 185,753	\$ 185,753
Ending Balance (Deficit)	\$ 286,137	\$ 151,357	\$ 3,055				\$ 440,548	\$ 190,889	\$ 264,933	\$ 32,767

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

For the month ended March										
Fiscal Year 2016/17								2015/16		
	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	\$ 383,812	\$ 40,622					\$ 424,434	\$ 635,136	\$ 490,326	\$ 729,025
Traffic & Other Infractions	\$ 126,704	\$ 5					\$ 126,709	\$ 180,988	\$ 169,796	\$ 294,668
Other Criminal Cases	\$ 68,878	\$ 10,735					\$ 79,613	\$ 148,202	\$ 91,666	\$ 150,499
Civil	\$ 195,505	\$ 4,506					\$ 200,011	\$ 316,938	\$ 163,780	\$ 77,567
Family & Children Services	\$ 107,617	\$ 47,644			\$ 0		\$ 155,261	\$ 230,698	\$ 143,730	\$ 257,040
Probate, Guardianship & Mental Health Services	\$ 4,755	\$ 6					\$ 4,761	\$ 27,376	\$ 12,433	\$ 38,725
Juvenile Dependency Services	\$ 856	\$ 65,528					\$ 66,384	\$ 99,364	\$ 65,397	\$ 121,148
Juvenile Delinquency Services	\$ 856	\$ 2,341					\$ 3,197	\$ 4,864	\$ 7,151	\$ 16,067
Other Court Operations	\$ 224,882	\$ 24,801					\$ 249,682	\$ 282,055	\$ 183,835	\$ 229,468
Court Interpreters	\$ 17,170	\$ 8,876					\$ 26,046	\$ 40,280	\$ 25,615	\$ 40,537
Jury Services	\$ 899	\$ 3,751	\$ 6,959				\$ 11,609	\$ 16,916	\$ 20,432	\$ 20,708
Security		\$ 1,033					\$ 1,033		\$ 594	
Trial Court Operations Program	\$ 1,131,934	\$ 209,846	\$ 6,959		\$ 0		\$ 1,348,740	\$ 1,982,817	\$ 1,374,756	\$ 1,975,452
Enhanced Collections	\$ 64,530	\$ 16,543			\$ 9,725		\$ 90,797	\$ 132,818	\$ 66,376	\$ 117,674
Other Non-Court Operations		\$ 419					\$ 419	\$ (166,248)	\$ 346	\$ 24,433
Non-Court Operations Program	\$ 64,530	\$ 16,961			\$ 9,725		\$ 91,216	\$ (33,430)	\$ 66,722	\$ 142,107
Executive Office	\$ 94,815	\$ 866			\$ (9,725)		\$ 85,956	\$ 124,396	\$ 108,658	\$ 122,066
Fiscal Services	\$ 79,929	\$ 11,016					\$ 90,945	\$ 289,953	\$ 110,372	\$ 206,796
Human Resources	\$ 66,593	\$ 449					\$ 67,043	\$ 68,226	\$ 61,727	\$ 67,307
Business & Facilities Services	\$ 2,459	\$ 51,328					\$ 53,787	\$ 65,836	\$ 54,430	\$ 74,250
Information Technology	\$ 84,644	\$ 48,560					\$ 133,204	\$ 288,062	\$ 131,644	\$ 409,201
Court Administration Program	\$ 328,440	\$ 112,219			\$ (9,725)		\$ 430,935	\$ 836,473	\$ 466,831	\$ 879,620
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,524,905	\$ 339,026	\$ 6,959		\$ 0		\$ 1,870,890	\$ 2,785,860	\$ 1,908,309	\$ 2,997,179