

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 Votis

Signature of Presiding Judge or Court Executive

03/02/2016

Date

Calaveras

Court

FY2015-16

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Calaveras

Court

FY2015-16

Fiscal Year and Ending Quarter

FOOTNOTES

1	--none--
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QUARTERLY FINANCIAL STATEMENT
 Filled Court Employee Positions

Calaveras

 Court

 FY2015-16

 Fiscal Year and Ending Quarter

	Total Authorized Court Positions ¹	Positions Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	27.2	24.2	23.2		

¹ Total Authorized Positions (FTEs) pre-populated using information submitted in the court's FY 2010-2011 Schedule 7A.

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

For the month ended December								
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					
ASSETS								
Operations	\$ (142,671)	\$ 185,794	\$ 12,245			\$ 7,261	\$ 62,629	\$ 3,409
Payroll	\$ 0						\$ 0	\$ 42,683
Jury								
Revolving								
Other								
Distribution								
Civil Filing Fees						\$ 0	\$ 0	\$ 0
Trust						\$ (5,177)	\$ (5,177)	\$ (918)
Credit Card								
Cash on Hand	\$ 850						\$ 850	\$ 850
Cash with County								
Cash Outside of the JCC	\$ 0						\$ 0	\$ 0
Cash Equivalents	\$ 503,474					\$ 106,589	\$ 610,063	\$ 896,571
Total Cash and Cash Equivalents	\$ 361,654	\$ 185,794	\$ 12,245			\$ 108,673	\$ 668,365	\$ 942,594
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	\$ 3,214	\$ 0	\$ 4,044				\$ 7,258	\$ 90,776
Trust Due To/From								
Distribution Due To/From								
Civil Filing Fee Due To/From								
General Due To/From	\$ 1						\$ 1	\$ 86
Total Receivables	\$ 3,215	\$ 0	\$ 4,044			\$ 0	\$ 7,259	\$ 90,862
Prepaid Expenses - General	\$ 0						\$ 0	\$ 0
Salary and Travel Advances								
Counties								
Total Prepaid Expenses	\$ 0						\$ 0	\$ 0
Other Assets								
Total Other Assets								
Total Assets	\$ 364,868	\$ 185,794	\$ 16,289			\$ 108,673	\$ 675,623	\$ 1,033,456
LIABILITIES AND FUND BALANCES								
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Accounts Payable - General	\$ 8,022	\$ 0	\$ 0			\$ 0	\$ 8,022	\$ 7,520
Due to Other Funds			\$ 0			\$ 1	\$ 1	\$ 86
Due to Other Courts	\$ 0		\$ 1,846				\$ 1,846	\$ 813
Due to State								
TC145 Liability						\$ 47,893	\$ 47,893	\$ 34,539
Due to Other Governments								\$ 0
AB145 Due to Other Government Agency								
Due to Other Public Agencies								
Sales and Use Tax	\$ 23						\$ 23	\$ 592
Interest						\$ 13	\$ 13	\$ (35)
Miscellaneous Accts. Pay. and Accrued Liab.								
Total Accounts Payable and Accrued Liab.	\$ 8,045	\$ 0	\$ 1,846			\$ 47,907	\$ 57,799	\$ 43,515
Civil						\$ 47,641	\$ 47,641	\$ 346,845
Criminal	\$ 0					\$ 4,502	\$ 4,502	\$ 7,569
Unreconciled - Civil and Criminal						\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC								
Trust Interest Payable						\$ 5,314	\$ 5,314	\$ 5,316
Miscellaneous Trust								
Total Trust Deposits	\$ 0					\$ 57,457	\$ 57,457	\$ 359,730
Accrued Payroll	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 37						\$ 37	\$ 41
Deferred Compensation Payable	\$ 125						\$ 125	\$ 125
Deductions Payable	\$ (499)						\$ (499)	\$ (9,059)
Payroll Clearing	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ (337)						\$ (337)	\$ (8,893)
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	\$ 150
Fees - Partial Payment & Overpayment						\$ 191	\$ 191	\$ 1,259
Uncleared Collections								
Other Miscellaneous Liabilities								
Total Other Liabilities	\$ 1,746		\$ 0			\$ 3,308	\$ 5,055	\$ 32,911
Total Liabilities	\$ 9,454	\$ 0	\$ 1,846			\$ 108,673	\$ 119,973	\$ 427,263
Total Fund Balance	\$ 355,414	\$ 185,794	\$ 14,443				\$ 555,650	\$ 606,192
Total Liabilities and Fund Balance	\$ 364,868	\$ 185,794	\$ 16,289			\$ 108,673	\$ 675,623	\$ 1,033,456

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 2015/16											
2014/15											
	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	\$ 1,342,619	\$ 7,770					\$ 1,350,389	\$ 2,159,878	\$ 1,299,422	\$ 2,056,536	
Improvement and Modernization Fund	\$ 4,312						\$ 4,312	\$ 6,148	\$ (1)	\$ 6,148	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 2,544						\$ 2,544	\$ 9,000	\$ 6,034	\$ 12,300	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 43,537						\$ 43,537	\$ 137,200	\$ 57,381	\$ 124,468	
Other Miscellaneous	\$ 50,506						\$ 50,506	\$ 50,506	\$ 50,506	\$ 50,506	
	\$ 1,443,518	\$ 7,770					\$ 1,451,288	\$ 2,362,732	\$ 1,413,342	\$ 2,249,958	
Grants											
AB 1058 Commissioner/Facilitator			\$ 41,126				\$ 41,126	\$ 284,687	\$ 90,776	\$ 284,687	
Other Judicial Council Grants			\$ 12,000				\$ 12,000	\$ 12,000	\$ 0	\$ 12,000	
Non-Judicial Council Grants											
			\$ 53,126				\$ 53,126	\$ 296,687	\$ 90,776	\$ 296,687	
Other Financing Sources											
Interest Income	\$ 273	\$ 102					\$ 375	\$ 1,200	\$ 614	\$ 1,600	
Investment Income											
Donations											
Local Fees	\$ 8,221						\$ 8,221	\$ 20,900	\$ 11,455	\$ 23,500	
Non-Fee Revenues											
Enhanced Collections		\$ 49,180					\$ 49,180	\$ 117,674	\$ 47,732	\$ 125,000	
Escheatment								\$ 25,000		\$ 35,000	
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 1,827						\$ 1,827	\$ 10,000	\$ 2,273	\$ 6,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 719						\$ 719	\$ 10,000	\$ 0		
	\$ 11,041	\$ 49,281					\$ 60,322	\$ 184,774	\$ 62,073	\$ 191,600	
Total Revenues	\$ 1,454,559	\$ 57,051	\$ 53,126				\$ 1,564,736	\$ 2,844,193	\$ 1,566,191	\$ 2,738,245	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 678,249						\$ 678,249	\$ 1,374,013	\$ 703,974	\$ 1,538,514	
Temp Help								\$ 20,800			
Overtime	\$ 39						\$ 39				
Staff Benefits	\$ 309,528						\$ 309,528	\$ 794,536	\$ 354,890	\$ 738,071	
	\$ 987,817						\$ 987,817	\$ 2,189,349	\$ 1,058,864	\$ 2,276,585	
Operating Expenses and Equipment											
General Expense	\$ 22,371		\$ 2,408				\$ 24,779	\$ 68,135	\$ 23,008	\$ 74,200	
Printing	\$ 934						\$ 934	\$ 3,000	\$ 1,094	\$ 4,300	
Telecommunications	\$ 5,126		\$ 164				\$ 5,290	\$ 16,025	\$ 5,295	\$ 22,050	
Postage	\$ 6,171						\$ 6,171	\$ 12,500	\$ 8,688	\$ 19,100	
Insurance	\$ 2,248						\$ 2,248	\$ 3,000	\$ 2,758	\$ 3,100	
In-State Travel	\$ 367		\$ 2,180				\$ 2,547	\$ 3,600	\$ 1,724	\$ 8,000	
Out-of-State Travel											
Training	\$ 256		\$ 325				\$ 581	\$ 600	\$ 400	\$ 1,675	
Security Services	\$ 396						\$ 396		\$ 396		
Facility Operations	\$ 27,402		\$ 1,864				\$ 29,265	\$ 58,600	\$ 30,569	\$ 64,575	
Utilities											
Contracted Services	\$ 84,955	\$ (6,872)	\$ 31,743				\$ 109,825	\$ 343,770	\$ 135,878	\$ 290,478	
Consulting and Professional Services	\$ 2,955						\$ 2,955	\$ 17,000	\$ 2,310	\$ 16,700	
Information Technology	\$ 20,373						\$ 20,373	\$ 93,000	\$ 14,947	\$ 91,200	
Major Equipment								\$ 178,600	\$ 74,295	\$ 260,596	
Other Items of Expense	\$ 173						\$ 173	\$ 1,500	\$ 1,053	\$ 3,000	
	\$ 173,727	\$ (6,872)	\$ 38,683				\$ 205,538	\$ 799,330	\$ 302,415	\$ 658,974	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,483						\$ 1,483	\$ 8,500	\$ 1,247	\$ 3,750	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 1,483						\$ 1,483	\$ 8,500	\$ 1,247	\$ 3,750	
Total Expenditures	\$ 1,163,027	\$ (6,872)	\$ 38,683				\$ 1,194,839	\$ 2,997,179	\$ 1,362,527	\$ 3,139,309	
Excess (Deficit) of Revenues Over Expenditures	\$ 291,531	\$ 63,924	\$ 14,443				\$ 369,897	\$ (152,986)	\$ 203,665	\$ (401,064)	
Operating Transfers In (Out)											
								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 63,883	\$ 121,870	\$ 0				\$ 185,753	\$ 185,753	\$ 402,528	\$ 402,528	
Ending Balance (Deficit)	\$ 355,414	\$ 185,794	\$ 14,443				\$ 555,650	\$ 32,767	\$ 606,192	\$ 1,464	

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

For the month ended December										
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 299,882	\$ 19,161					\$ 319,043	\$ 729,025	\$ 333,454	\$ 760,405
Traffic & Other Infractions	\$ 113,154						\$ 113,154	\$ 294,668	\$ 110,006	\$ 240,037
Other Criminal Cases	\$ 52,471	\$ 6,050					\$ 58,521	\$ 150,499	\$ 69,181	\$ 152,524
Civil	\$ 95,168	\$ 3,105					\$ 98,273	\$ 77,567	\$ 91,686	\$ 101,673
Family & Children Services	\$ 48,151	\$ 45,123					\$ 93,274	\$ 257,040	\$ 129,837	\$ 348,889
Probate, Guardianship & Mental Health Services	\$ 9,032						\$ 9,032	\$ 38,725	\$ 9,598	\$ 74,487
Juvenile Dependency Services	\$ 5,316	\$ 38,042					\$ 43,358	\$ 121,148	\$ 57,419	\$ 132,244
Juvenile Delinquency Services	\$ 5,086	\$ 210					\$ 5,296	\$ 16,067	\$ 5,064	\$ 12,744
Other Court Operations	\$ 90,608	\$ 21,085					\$ 111,693	\$ 229,468	\$ 128,186	\$ 294,645
Court Interpreters	\$ 10,390	\$ 3,546					\$ 13,936	\$ 40,537	\$ 19,012	\$ 40,770
Jury Services	\$ 2,683	\$ 2,450	\$ 1,483				\$ 6,616	\$ 20,708	\$ 7,038	\$ 11,256
Security		\$ 396					\$ 396		\$ 740	
Trial Court Operations Program	\$ 731,941	\$ 139,168	\$ 1,483				\$ 872,593	\$ 1,975,452	\$ 961,223	\$ 2,169,674
Enhanced Collections	\$ 33,227	\$ (6,872)					\$ 26,355	\$ 117,674	\$ 48,672	\$ 66,867
Other Non-Court Operations								\$ 24,433	\$ 4	
Non-Court Operations Program	\$ 33,227	\$ (6,872)					\$ 26,355	\$ 142,107	\$ 48,676	\$ 66,867
Executive Office	\$ 67,952	\$ 72					\$ 68,023	\$ 122,066	\$ 62,450	\$ 114,327
Fiscal Services	\$ 63,237	\$ 7,750					\$ 70,987	\$ 206,796	\$ 63,873	\$ 188,844
Human Resources	\$ 39,045	\$ 931					\$ 39,975	\$ 67,307	\$ 42,269	\$ 30,122
Business & Facilities Services	\$ 1,595	\$ 35,637					\$ 37,232	\$ 74,250	\$ 40,483	\$ 319,146
Information Technology	\$ 50,820	\$ 28,853					\$ 79,673	\$ 409,201	\$ 143,553	\$ 250,329
Court Administration Program	\$ 222,649	\$ 73,242					\$ 295,891	\$ 879,620	\$ 352,628	\$ 902,768
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 987,817	\$ 205,538	\$ 1,483				\$ 1,194,839	\$ 2,997,179	\$ 1,362,527	\$ 3,139,309