

## 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 Vitis, CEO*

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Signature of Presiding Judge or Court Executive

08/15/2016

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Date

Calaveras

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Court

FY2015-16 Q4

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Calaveras

Court

FY 2015-16 Q4

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Calaveras  
 Court

FY 2015-16 Q4  
 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        | 25.2        |

<sup>1</sup> 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 2015/16                             |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
|   | Governmental Funds |                   |                   |                 |              | Proprietary Funds | Fiduciary Funds  | Total Funds<br>(Info. Purposes Only) | Total Funds<br>(Info. Purposes Only) |
|   | General            | Special Revenue   |                   | Capital Project | Debt Service |                   |                  |                                      |                                      |
| Non-Grant                                       |                    | Grant             |                   |                 |              |                   |                  |                                      |                                      |
| <b>ASSETS</b>                                   |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| Operations                                      | \$ (278.057)       | \$ 160.142        | \$ 22.571         |                 |              |                   | \$ 4.731         | \$ (90.614)                          | \$ 75.497                            |
| Payroll   | \$ 0               |                   |                   |                 |              |                   |                  | \$ 0                                 | \$ 0                                 |
| Jury  |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| Revolving                                       |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| Other   |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| Distribution                                    |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| Civil Filing Fees                               |                    |                   |                   |                 |              |                   | \$ 0             | \$ 0                                 | \$ 0                                 |
| Trust   |                    |                   |                   |                 |              |                   | \$ (3.075)       | \$ (3.075)                           | \$ (12.604)                          |
| Credit Card                                     |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| Cash on Hand                                    | \$ 850             |                   |                   |                 |              |                   |                  | \$ 850                               | \$ 850                               |
| Cash with County                                |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| Cash Outside of the JCC                         | \$ 0               |                   |                   |                 |              |                   |                  | \$ 0                                 | \$ 0                                 |
| Cash Equivalents                                | \$ 327.568         |                   |                   |                 |              |                   | \$ 72.307        | \$ 399.875                           | \$ 653.307                           |
| <b>Total Cash and Cash Equivalents</b>          | <b>\$ 50.361</b>   | <b>\$ 160.142</b> | <b>\$ 22.571</b>  |                 |              |                   | <b>\$ 73.962</b> | <b>\$ 307.036</b>                    | <b>\$ 717.050</b>                    |
| Short-Term Investment                           |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| Investments                                     |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| <b>Total Investments</b>                        |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| Accrued Revenue                                 | \$ 151             | \$ 237            |                   |                 |              |                   | \$ 0             | \$ 388                               | \$ 691                               |
| Accounts Receivable - General                   |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| Dishonored Checks                               |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| Due From Employee                               |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| Civil Jury Fees                                 |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| Trust   |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| Due From Other Funds                            | \$ 180.435         |                   |                   |                 |              |                   |                  | \$ 180.435                           | \$ 38.438                            |
| Due From Other Governments                      |                    |                   |                   |                 |              |                   |                  |                                      | \$ 0                                 |
| Due From Other Courts                           | \$ 0               |                   |                   |                 |              |                   | \$ 0             | \$ 0                                 | \$ 1.914                             |
| Due From State                                  | \$ 9.493           | \$ 1.554          | \$ 79.585         |                 |              |                   |                  | \$ 90.632                            | \$ 74.484                            |
| Trust Due To/From                               |                    |                   |                   |                 |              |                   |                  |                                      | \$ 0                                 |
| Distribution Due To/From                        |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| Civil Filing Fee Due To/From                    |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| General Due To/From                             | \$ 3               |                   |                   |                 |              |                   |                  | \$ 3                                 | \$ 1                                 |
| <b>Total Receivables</b>                        | <b>\$ 190.082</b>  | <b>\$ 1.791</b>   | <b>\$ 79.585</b>  |                 |              |                   | <b>\$ 0</b>      | <b>\$ 271.459</b>                    | <b>\$ 115.528</b>                    |
| Prepaid Expenses - General                      | \$ 0               |                   |                   |                 |              |                   |                  | \$ 0                                 | \$ 0                                 |
| Salary and Travel Advances                      |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| Counties  |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| <b>Total Prepaid Expenses</b>                   | <b>\$ 0</b>        |                   |                   |                 |              |                   |                  | <b>\$ 0</b>                          | <b>\$ 0</b>                          |
| Other Assets                                    |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| <b>Total Other Assets</b>                       |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| <b>Total Assets</b>                             | <b>\$ 240.444</b>  | <b>\$ 161.933</b> | <b>\$ 102.156</b> |                 |              |                   | <b>\$ 73.962</b> | <b>\$ 578.495</b>                    | <b>\$ 832.578</b>                    |
| <b>LIABILITIES AND FUND BALANCES</b>            |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| Accrued Liabilities                             | \$ 1.838           | \$ 38.624         | \$ 598            |                 |              |                   |                  | \$ 41.059                            | \$ 6.977                             |
| Accounts Payable - General                      | \$ 15.059          | \$ 0              | \$ 0              |                 |              |                   | \$ 0             | \$ 15.059                            | \$ 46.033                            |
| Due to Other Funds                              | \$ 91.235          |                   | \$ 89.200         |                 |              |                   | \$ 3             | \$ 180.439                           | \$ 38.440                            |
| Due to Other Courts                             | \$ 1.853           | \$ 0              | \$ 12.358         |                 |              |                   |                  | \$ 14.211                            | \$ 7.469                             |
| Due to State                                    | \$ 44.088          |                   |                   |                 |              |                   |                  | \$ 44.088                            | \$ 44.865                            |
| TC145 Liability                                 |                    |                   |                   |                 |              |                   | \$ 42.299        | \$ 42.299                            | \$ 0                                 |
| Due to Other Governments                        |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| AB145 Due to Other Government Agency            |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| Due to Other Public Agencies                    |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| Sales and Use Tax                               | \$ 7               |                   |                   |                 |              |                   |                  | \$ 7                                 | \$ 140                               |
| Interest  |                    |                   |                   |                 |              |                   | \$ 11            | \$ 11                                | \$ 2                                 |
| Miscellaneous Accts. Pay. and Accrued Liab.     |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| <b>Total Accounts Payable and Accrued Liab.</b> | <b>\$ 154.081</b>  | <b>\$ 38.624</b>  | <b>\$ 102.156</b> |                 |              |                   | <b>\$ 42.313</b> | <b>\$ 337.173</b>                    | <b>\$ 143.925</b>                    |
| Civil   |                    |                   |                   |                 |              |                   | \$ 17.504        | \$ 17.504                            | \$ 330.986                           |
| Criminal  | \$ 0               |                   |                   |                 |              |                   | \$ 5.471         | \$ 5.471                             | \$ 8.570                             |
| Unreconciled - Civil and Criminal               |                    |                   |                   |                 |              |                   | \$ 0             | \$ 0                                 | \$ 0                                 |
| Trust Held Outside of the JCC                   |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| Trust Interest Payable                          |                    |                   |                   |                 |              |                   | \$ 5.366         | \$ 5.366                             | \$ 5.301                             |
| Miscellaneous Trust                             |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| <b>Total Trust Deposits</b>                     | <b>\$ 0</b>        |                   |                   |                 |              |                   | <b>\$ 28.341</b> | <b>\$ 28.341</b>                     | <b>\$ 344.857</b>                    |
| Accrued Payroll                                 | \$ 26.943          |                   |                   |                 |              |                   |                  | \$ 26.943                            | \$ 13.705                            |
| Benefits Payable                                | \$ 2.295           |                   |                   |                 |              |                   |                  | \$ 2.295                             | \$ 2.034                             |
| Deferred Compensation Payable                   | \$ 1.735           |                   |                   |                 |              |                   |                  | \$ 1.735                             | \$ 2.083                             |
| Deductions Payable                              | \$ 13.584          |                   |                   |                 |              |                   |                  | \$ 13.584                            | \$ 22.958                            |
| Payroll Clearing                                | \$ 0               |                   |                   |                 |              |                   |                  | \$ 0                                 | \$ 41.799                            |
| <b>Total Payroll Liabilities</b>                | <b>\$ 44.558</b>   |                   |                   |                 |              |                   |                  | <b>\$ 44.558</b>                     | <b>\$ 82.578</b>                     |
| Revenue Collected in Advance                    | \$ 0               |                   | \$ 0              |                 |              |                   |                  | \$ 0                                 | \$ 70.410                            |
| 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                 |                    |                   |                   |                 |              |                   |                  |                                      |                                      |
| <b>Total Other Liabilities</b>                  | <b>\$ 1.746</b>    |                   | <b>\$ 0</b>       |                 |              |                   | <b>\$ 3.308</b>  | <b>\$ 5.055</b>                      | <b>\$ 75.465</b>                     |
| <b>Total Liabilities</b>                        | <b>\$ 200.385</b>  | <b>\$ 38.624</b>  | <b>\$ 102.156</b> |                 |              |                   | <b>\$ 73.962</b> | <b>\$ 415.127</b>                    | <b>\$ 646.825</b>                    |
| <b>Total Fund Balance</b>                       | <b>\$ 40.059</b>   | <b>\$ 123.309</b> | <b>\$ 0</b>       |                 |              |                   |                  | <b>\$ 163.368</b>                    | <b>\$ 185.753</b>                    |
| <b>Total Liabilities and Fund Balance</b>       | <b>\$ 240.444</b>  | <b>\$ 161.933</b> | <b>\$ 102.156</b> |                 |              |                   | <b>\$ 73.962</b> | <b>\$ 578.495</b>                    | <b>\$ 832.578</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 June                              |                     |                   |                   |                  |              |                   |                 |                                      |                            |                                      |                          |
|---|---------------------|-------------------|-------------------|------------------|--------------|-------------------|-----------------|--------------------------------------|----------------------------|--------------------------------------|--------------------------|
|   | Fiscal Year 2015/16 |                   |                   |                  |              |                   |                 | 2014/15                              |                            |                                      |                          |
|   | Governmental Funds  |                   |                   |                  |              | Proprietary Funds | Fiduciary Funds | Total Funds<br>(Info. Purposes Only) | Current Budget<br>(Annual) | Total Funds<br>(Info. Purposes Only) | Final Budget<br>(Annual) |
|   | General             | Special Revenue   |                   | Capital Projects | Debt Service |                   |                 |                                      |                            |                                      |                          |
|   |                     |                   |                   |                  |              |                   |                 |                                      |                            |                                      |                          |
| <b>REVENUES</b>                                       |                     |                   |                   |                  |              |                   |                 |                                      |                            |                                      |                          |
| <b>State Financing Sources</b>                        |                     |                   |                   |                  |              |                   |                 |                                      |                            |                                      |                          |
| Trial Court Trust Fund                                | \$ 2,122,933        | \$ 18,648         |                   |                  |              |                   |                 | \$ 2,141,581                         | \$ 2,159,878               | \$ 2,044,547                         | \$ 2,056,536             |
| Improvement and Modernization Fund                    | \$ 11,754           |                   |                   |                  |              |                   |                 | \$ 11,754                            | \$ 6,148                   | \$ 3,503                             | \$ 6,148                 |
| Judges' Compensation (45.25)                          |                     |                   |                   |                  |              |                   |                 |                                      |                            |                                      |                          |
| Court Interpreter (45.45)                             | \$ 11,873           |                   |                   |                  |              |                   |                 | \$ 11,873                            | \$ 9,000                   | \$ 9,539                             | \$ 12,300                |
| Civil Coordination Reimbursement (45.55)              |                     |                   |                   |                  |              |                   |                 |                                      |                            |                                      |                          |
| MOU Reimbursements (45.10 and General)                | \$ 129,028          |                   |                   |                  |              |                   |                 | \$ 129,028                           | \$ 137,200                 | \$ 130,233                           | \$ 124,468               |
| Other Miscellaneous                                   | \$ 50,506           |                   |                   |                  |              |                   |                 | \$ 50,506                            | \$ 50,506                  | \$ 50,506                            | \$ 50,506                |
|   | \$ 2,326,094        | \$ 18,648         |                   |                  |              |                   |                 | \$ 2,344,742                         | \$ 2,362,732               | \$ 2,238,328                         | \$ 2,249,958             |
| <b>Grants</b>   |                     |                   |                   |                  |              |                   |                 |                                      |                            |                                      |                          |
| AB 1058 Commissioner/Facilitator                      | \$ (5,605)          |                   | \$ 282,425        |                  |              |                   |                 | \$ 276,820                           | \$ 284,687                 | \$ 273,106                           | \$ 284,687               |
| Other Judicial Council Grants                         |                     |                   | \$ 20,500         |                  |              |                   |                 | \$ 20,500                            | \$ 12,000                  | \$ 29,289                            | \$ 12,000                |
| Non-Judicial Council Grants                           | \$ (5,605)          |                   | \$ 302,925        |                  |              |                   |                 | \$ 297,320                           | \$ 296,687                 | \$ 302,395                           | \$ 296,687               |
| <b>Other Financing Sources</b>                        |                     |                   |                   |                  |              |                   |                 |                                      |                            |                                      |                          |
| Interest Income                                       | \$ 1,253            | \$ 653            |                   |                  |              |                   |                 | \$ 1,906                             | \$ 1,200                   | \$ 1,367                             | \$ 1,600                 |
| Investment Income                                     |                     |                   |                   |                  |              |                   |                 |                                      |                            |                                      |                          |
| Donations   |                     |                   |                   |                  |              |                   |                 |                                      |                            |                                      |                          |
| Local Fees  | \$ 20,698           |                   |                   |                  |              |                   |                 | \$ 20,698                            | \$ 20,900                  | \$ 22,316                            | \$ 23,500                |
| Non-Fee Revenues                                      |                     |                   |                   |                  |              |                   |                 |                                      |                            |                                      |                          |
| Enhanced Collections                                  |                     | \$ 121,422        |                   |                  |              |                   |                 | \$ 121,422                           | \$ 117,674                 | \$ 114,451                           | \$ 125,000               |
| Escheatment   | \$ 35,464           |                   |                   |                  |              |                   |                 | \$ 35,464                            | \$ 25,000                  | \$ 12,179                            | \$ 35,000                |
| Prior Year Revenue                                    |                     |                   |                   |                  |              |                   |                 |                                      |                            |                                      |                          |
| County Program - Restricted                           |                     |                   |                   |                  |              |                   |                 |                                      |                            |                                      |                          |
| Reimbursement Other                                   | \$ 5,369            |                   |                   |                  |              |                   |                 | \$ 5,369                             | \$ 10,000                  | \$ 15,879                            | \$ 6,500                 |
| Sale of Fixed Assets                                  |                     |                   |                   |                  |              |                   |                 |                                      |                            | \$ 5,800                             |                          |
| Other Miscellaneous                                   | \$ 5,068            |                   |                   |                  |              |                   |                 | \$ 5,068                             | \$ 10,000                  | \$ 554                               |                          |
|   | \$ 67,853           | \$ 122,075        |                   |                  |              |                   |                 | \$ 189,928                           | \$ 184,774                 | \$ 172,545                           | \$ 191,600               |
| <b>Total Revenues</b>                                 | <b>\$ 2,388,342</b> | <b>\$ 140,723</b> | <b>\$ 302,925</b> |                  |              |                   |                 | <b>\$ 2,831,991</b>                  | <b>\$ 2,844,193</b>        | <b>\$ 2,713,269</b>                  | <b>\$ 2,738,245</b>      |
| <b>EXPENDITURES</b>                                   |                     |                   |                   |                  |              |                   |                 |                                      |                            |                                      |                          |
| <b>Personal Services</b>                              |                     |                   |                   |                  |              |                   |                 |                                      |                            |                                      |                          |
| Salaries - Permanent                                  | \$ 1,280,019        | \$ 46,987         | \$ 155,734        |                  |              |                   |                 | \$ 1,482,740                         | \$ 1,374,013               | \$ 1,502,706                         | \$ 1,538,514             |
| Temp Help   |                     |                   |                   |                  |              |                   |                 |                                      | \$ 20,800                  |                                      |                          |
| Overtime  | \$ 119              |                   |                   |                  |              |                   |                 | \$ 119                               |                            | \$ 4,328                             |                          |
| Staff Benefits  | \$ 611,477          | \$ 19,265         | \$ 47,780         |                  |              |                   |                 | \$ 678,523                           | \$ 794,536                 | \$ 726,550                           | \$ 738,071               |
|   | \$ 1,891,615        | \$ 66,252         | \$ 203,514        |                  |              |                   |                 | \$ 2,161,382                         | \$ 2,189,349               | \$ 2,233,583                         | \$ 2,276,585             |
| <b>Operating Expenses and Equipment</b>               |                     |                   |                   |                  |              |                   |                 |                                      |                            |                                      |                          |
| General Expense                                       | \$ 47,226           | \$ 1,677          | \$ 7,060          |                  |              |                   |                 | \$ 55,963                            | \$ 68,135                  | \$ 56,807                            | \$ 74,200                |
| Printing  | \$ 2,318            |                   |                   |                  |              |                   |                 | \$ 2,318                             | \$ 3,000                   | \$ 3,248                             | \$ 4,300                 |
| Telecommunications                                    | \$ 10,134           |                   | \$ 357            |                  |              |                   |                 | \$ 10,492                            | \$ 16,025                  | \$ 12,863                            | \$ 22,050                |
| Postage   | \$ 11,630           |                   |                   |                  |              |                   |                 | \$ 11,630                            | \$ 12,500                  | \$ 12,058                            | \$ 19,100                |
| Insurance   | \$ 2,248            |                   |                   |                  |              |                   |                 | \$ 2,248                             | \$ 3,000                   | \$ 2,758                             | \$ 3,100                 |
| In-State Travel                                       | \$ 634              |                   | \$ 2,180          |                  |              |                   |                 | \$ 2,814                             | \$ 3,600                   | \$ 1,796                             | \$ 8,000                 |
| Out-of-State Travel                                   |                     |                   |                   |                  |              |                   |                 |                                      |                            |                                      |                          |
| Training  | \$ 256              |                   | \$ 325            |                  |              |                   |                 | \$ 581                               | \$ 600                     | \$ 400                               | \$ 1,675                 |
| Security Services                                     | \$ 959              |                   |                   |                  |              |                   |                 | \$ 959                               | \$ 792                     |                                      |                          |
| Facility Operations                                   | \$ 54,658           |                   | \$ 3,743          |                  |              |                   |                 | \$ 58,401                            | \$ 58,600                  | \$ 59,433                            | \$ 64,575                |
| Utilities   |                     |                   |                   |                  |              |                   |                 |                                      |                            |                                      |                          |
| Contracted Services                                   | \$ 201,654          | \$ 42,055         | \$ 73,753         |                  |              |                   |                 | \$ 317,463                           | \$ 343,770                 | \$ 309,157                           | \$ 290,478               |
| Consulting and Professional Services                  | \$ 6,200            |                   |                   |                  |              |                   |                 | \$ 6,200                             | \$ 17,000                  | \$ 5,300                             | \$ 16,700                |
| Information Technology                                | \$ 92,685           | \$ 16,050         |                   |                  |              |                   |                 | \$ 108,735                           | \$ 93,000                  | \$ 70,183                            | \$ 91,200                |
| Major Equipment                                       | \$ 111,000          |                   |                   |                  |              |                   |                 | \$ 111,000                           | \$ 178,600                 | \$ 149,295                           | \$ 260,596               |
| Other Items of Expense                                | \$ 206              |                   |                   |                  |              |                   |                 | \$ 206                               | \$ 1,500                   | \$ 1,383                             | \$ 3,000                 |
|   | \$ 541,809          | \$ 59,782         | \$ 87,418         |                  |              |                   |                 | \$ 689,009                           | \$ 799,330                 | \$ 685,474                           | \$ 858,974               |
| <b>Special Items of Expense</b>                       |                     |                   |                   |                  |              |                   |                 |                                      |                            |                                      |                          |
| Grand Jury  |                     |                   |                   |                  |              |                   |                 |                                      |                            |                                      |                          |
| Jury Costs  | \$ 3,985            |                   |                   |                  |              |                   |                 | \$ 3,985                             | \$ 8,500                   | \$ 10,986                            | \$ 3,750                 |
| Judgements, Settlements and Claims                    |                     |                   |                   |                  |              |                   |                 |                                      |                            |                                      |                          |
| Debt Service  |                     |                   |                   |                  |              |                   |                 |                                      |                            |                                      |                          |
| Other   |                     |                   |                   |                  |              |                   |                 |                                      |                            |                                      |                          |
| <b>Capital Costs</b>                                  |                     |                   |                   |                  |              |                   |                 |                                      |                            |                                      |                          |
| Internal Cost Recovery                                | \$ (50,353)         | \$ 13,250         | \$ 37,103         |                  |              |                   |                 | \$ 0                                 | \$ 0                       | \$ 0                                 | \$ 0                     |
| Prior Year Expense Adjustment                         | \$ (46,369)         | \$ 13,250         | \$ 37,103         |                  |              |                   |                 | \$ 3,985                             | \$ 8,500                   | \$ 10,986                            | \$ 3,750                 |
| <b>Total Expenditures</b>                             | <b>\$ 2,387,055</b> | <b>\$ 139,284</b> | <b>\$ 328,036</b> |                  |              |                   |                 | <b>\$ 2,854,376</b>                  | <b>\$ 2,997,179</b>        | <b>\$ 2,930,043</b>                  | <b>\$ 3,139,309</b>      |
| <b>Excess (Deficit) of Revenues Over Expenditures</b> | \$ 1,286            | \$ 1,439          | \$ (25,111)       |                  |              |                   |                 | \$ (22,385)                          | \$ (152,986)               | \$ (216,775)                         | \$ (401,064)             |
| <b>Operating Transfers In (Out)</b>                   | \$ (25,111)         |                   | \$ 25,111         |                  |              |                   |                 | \$ 0                                 | \$ 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)                              | \$ 40,059           | \$ 123,309        | \$ 0              |                  |              |                   |                 | \$ 163,368                           | \$ 32,767                  | \$ 185,753                           | \$ 1,464                 |

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

|   | For the month ended June |                                  |                          |               |                        |                               |                      |                         |                      |                       |
|---|--------------------------|----------------------------------|--------------------------|---------------|------------------------|-------------------------------|----------------------|-------------------------|----------------------|-----------------------|
|   | 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                          | \$ 607.853               | \$ 48.016                        |                          |               |                        |                               | \$ 655.869           | \$ 729.025              | \$ 709.524           | \$ 760.405            |
| Traffic & Other Infractions                         | \$ 226.881               |                                  |                          |               |                        |                               | \$ 226.881           | \$ 294.668              | \$ 227.024           | \$ 240.037            |
| Other Criminal Cases                                | \$ 110.858               | \$ 13.886                        |                          |               |                        |                               | \$ 124.744           | \$ 150.499              | \$ 150.446           | \$ 152.524            |
| Civil   | \$ 228.507               | \$ 6.412                         |                          |               |                        |                               | \$ 234.920           | \$ 77.567               | \$ 195.064           | \$ 101.673            |
| Family & Children Services                          | \$ 122.921               | \$ 106.798                       |                          |               |                        |                               | \$ 229.718           | \$ 257.040              | \$ 247.923           | \$ 348.889            |
| Probate, Guardianship & Mental Health Services      | \$ 14.196                | \$ 183                           |                          |               |                        | \$ 0                          | \$ 14.380            | \$ 38.725               | \$ 20.082            | \$ 74.487             |
| Juvenile Dependency Services                        | \$ 7.231                 | \$ 84.017                        |                          |               |                        |                               | \$ 91.248            | \$ 121.148              | \$ 121.734           | \$ 132.244            |
| Juvenile Delinquency Services                       | \$ 7.007                 | \$ 557                           |                          |               |                        |                               | \$ 7.564             | \$ 16.067               | \$ 10.444            | \$ 12.744             |
| Other Court Operations                              | \$ 238.695               | \$ 35.748                        |                          |               |                        |                               | \$ 274.443           | \$ 229.468              | \$ 257.940           | \$ 294.645            |
| Court Interpreters                                  | \$ 22.767                | \$ 12.632                        |                          |               |                        |                               | \$ 35.399            | \$ 40.537               | \$ 36.026            | \$ 40.770             |
| Jury Services                                       | \$ 5.809                 | \$ 20.261                        | \$ 3.985                 |               |                        |                               | \$ 30.055            | \$ 20.708               | \$ 19.031            | \$ 11.256             |
| Security  |                          | \$ 1.363                         |                          |               |                        |                               | \$ 1.363             |                         | \$ 1.351             |                       |
| <b>Trial Court Operations Program</b>               | <b>\$ 1,592.725</b>      | <b>\$ 329.872</b>                | <b>\$ 3.985</b>          |               |                        |                               | <b>\$ 1,926.582</b>  | <b>\$ 1,975.452</b>     | <b>\$ 1,996.589</b>  | <b>\$ 2,169.674</b>   |
| Enhanced Collections                                | \$ 85.212                | \$ 42.055                        |                          |               |                        | \$ 13.250                     | \$ 140.517           | \$ 117.674              | \$ 133.847           | \$ 66.867             |
| Other Non-Court Operations                          |                          | \$ 346                           |                          |               |                        |                               | \$ 346               | \$ 24.433               | \$ 164               |                       |
| <b>Non-Court Operations Program</b>                 | <b>\$ 85.212</b>         | <b>\$ 42.401</b>                 |                          |               |                        | <b>\$ 13.250</b>              | <b>\$ 140.863</b>    | <b>\$ 142.107</b>       | <b>\$ 134.011</b>    | <b>\$ 66.867</b>      |
| Executive Office                                    | \$ 150.125               | \$ 695                           |                          |               |                        | \$ (13.250)                   | \$ 137.570           | \$ 122.066              | \$ 135.290           | \$ 114.327            |
| Fiscal Services                                     | \$ 123.295               | \$ 15.999                        |                          |               |                        |                               | \$ 139.294           | \$ 206.796              | \$ 139.701           | \$ 188.844            |
| Human Resources                                     | \$ 98.171                | \$ 1.268                         |                          |               |                        |                               | \$ 99.438            | \$ 67.307               | \$ 110.087           | \$ 30.122             |
| Business & Facilities Services                      | \$ 3.296                 | \$ 77.988                        |                          |               |                        |                               | \$ 81.285            | \$ 74.250               | \$ 73.887            | \$ 319.146            |
| Information Technology                              | \$ 108.557               | \$ 220.787                       |                          |               |                        |                               | \$ 329.343           | \$ 409.201              | \$ 340.479           | \$ 250.329            |
| <b>Court Administration Program</b>                 | <b>\$ 483.444</b>        | <b>\$ 316.736</b>                |                          |               |                        | <b>\$ (13.250)</b>            | <b>\$ 786.930</b>    | <b>\$ 879.620</b>       | <b>\$ 799.443</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>\$ 2,161.382</b>      | <b>\$ 689.009</b>                | <b>\$ 3.985</b>          |               |                        | <b>\$ 0</b>                   | <b>\$ 2,854.376</b>  | <b>\$ 2,997.179</b>     | <b>\$ 2,930.043</b>  | <b>\$ 3,139.309</b>   |

### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Calaveras

| Classification | Info Only        | Info Only        | Governmental Funds |                   |             |                 | Proprietary Funds | Fiduciary Funds | Total Funds<br>(Info. Purposes Only) |              |
|----------------|------------------|------------------|--------------------|-------------------|-------------|-----------------|-------------------|-----------------|--------------------------------------|--------------|
|                | General TCTF     | General Non-TCTF | General            | Special Revenue   |             | Capital Project |                   |                 |                                      | Debt Service |
|                |                  |                  |                    | Non-Grant         | Grant       |                 |                   |                 |                                      |              |
| Nonspendable   | -                | -                | -                  | -                 | -           | -               | -                 | -               | -                                    |              |
| Restricted     | -                | -                | -                  | 123,309           | -           | -               | -                 | -               | 123,309                              |              |
| Committed      | -                | 28,096           | 28,096             | -                 | -           | -               | -                 | -               | 28,096                               |              |
| Assigned       | 11,963           | -                | 11,963             | -                 | -           | -               | -                 | -               | 11,963                               |              |
| Unassigned     | -                | -                | -                  | -                 | -           | -               | -                 | -               | -                                    |              |
| <b>Total</b>   | <b>\$ 11,963</b> | <b>\$ 28,096</b> | <b>\$ 40,059</b>   | <b>\$ 123,309</b> | <b>\$ -</b> | <b>\$ -</b>     | <b>\$ -</b>       | <b>\$ -</b>     | <b>\$ 163,368</b>                    |              |