

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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.

Signature of Presiding Judge or Court Executive

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ Total 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 September								
	Fiscal Year 2025/26								2024/25
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (483,108)	\$ 529,634	\$ (51,305)				\$ 939	\$ (3,840)	\$ (16,932)
Payroll	\$ (12,248)							\$ (12,248)	\$ (9,854)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 181	\$ 181	\$ (4,387)
Credit Card									
Cash on Hand	\$ 1,100							\$ 1,100	\$ 1,100
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Held with the JCC	\$ 361							\$ 361	\$ 15,887
Cash Equivalents	\$ 1,860,574						\$ 203,040	\$ 2,063,614	\$ 2,811,662
Total Cash and Cash Equivalents	\$ 1,366,679	\$ 529,634	\$ (51,305)				\$ 204,161	\$ 2,049,169	\$ 2,797,476
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 2	\$ 0						\$ 2	\$ 2
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 15,000	\$ 0	\$ 32,093					\$ 47,093	\$ 19,330
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 15,002	\$ 0	\$ 32,093					\$ 47,095	\$ 19,332
Prepaid Expenses - General	\$ 211,774							\$ 211,774	\$ 195,899
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 211,774							\$ 211,774	\$ 195,899
Other Assets									
Total Other Assets									
Total Assets	\$ 1,593,455	\$ 529,634	\$ (19,213)				\$ 204,161	\$ 2,308,037	\$ 3,012,707
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 3,932	\$ 0	\$ 26				\$ 0	\$ 3,958	\$ 1,210
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts			\$ 0					\$ 0	\$ 0
Due to State	\$ 185,537	\$ 0						\$ 185,537	\$ 208,051
TC145 Liability							\$ 46,362	\$ 46,362	\$ 50,305
Due to Other Governments	\$ 0	\$ 10,157						\$ 10,157	\$ 9,589
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 6
Interest							\$ 683	\$ 683	\$ 1,656
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 189,470	\$ 10,157	\$ 26				\$ 47,045	\$ 246,697	\$ 270,817
Civil							\$ 48,241	\$ 48,241	\$ 232,573
Criminal							\$ 91,533	\$ 91,533	\$ 89,252
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 14,184	\$ 14,184	\$ 15,305
Miscellaneous Trust									
Total Trust Deposits							\$ 153,958	\$ 153,958	\$ 337,130
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 47,029							\$ 47,029	\$ 43,140
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 10							\$ 10	\$ 0
Payroll Clearing	\$ (2,370)							\$ (2,370)	\$ (32)
Total Payroll Liabilities	\$ 44,669	\$ 0	\$ 0					\$ 44,669	\$ 43,108
Revenue Collected in Advance	\$ 0	\$ 51,696	\$ 0					\$ 51,696	\$ 0
Liabilities For Deposits	\$ 3,768						\$ 2,968	\$ 6,735	\$ 6,624
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 191	\$ 191	\$ 191
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,768	\$ 51,696	\$ 0				\$ 3,158	\$ 58,622	\$ 6,814
Total Liabilities	\$ 237,907	\$ 61,853	\$ 26				\$ 204,161	\$ 503,946	\$ 657,869
Total Fund Balance	\$ 1,355,549	\$ 467,781	\$ (19,238)					\$ 1,804,092	\$ 2,354,838
Total Liabilities and Fund Balance	\$ 1,593,455	\$ 529,634	\$ (19,213)				\$ 204,161	\$ 2,308,037	\$ 3,012,707

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 September										
	Fiscal Year 2025/26									2024/25	
	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	\$ 1,338,165	\$ 1,654						\$ 1,339,819	\$ 3,551,505	\$ 1,687,571	\$ 3,711,725
Improvement and Modernization Fund									\$ 5,756	\$ 3,189	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 11,015							\$ 11,015	\$ 24,777	\$ 15,818	\$ 24,255
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 309,945							\$ 309,945	\$ 373,498	\$ 21,271	\$ 298,158
Other Miscellaneous	\$ 13,043	\$ 185,500						\$ 198,543	\$ 287,202	\$ 295,769	\$ 346,275
	\$ 1,672,168	\$ 187,154						\$ 1,859,322	\$ 4,242,738	\$ 2,023,619	\$ 4,380,413
Grants											
AB 1058 Commissioner/Facilitator			\$ 21,778					\$ 21,778	\$ 103,061	\$ (3,007)	\$ 215,454
Other Judicial Council Grants	\$ 0		\$ 0					\$ 0		\$ 0	
Non-Judicial Council Grants											
	\$ 0		\$ 21,778					\$ 21,778	\$ 103,061	\$ (3,007)	\$ 215,454
Other Financing Sources											
Interest Income	\$ 8,152	\$ 0						\$ 8,152	\$ 99,326	\$ 25,501	\$ 98,804
Investment Income											
Donations											
Local Fees		\$ 622						\$ 622	\$ 4,001	\$ 885	\$ 884
Non-Fee Revenues											
Enhanced Collections		\$ 38,488						\$ 38,488	\$ 135,105	\$ 13,419	\$ 52,621
Escheatment											
Prior Year Revenue	\$ 185	\$ 888						\$ 1,073		\$ 244	
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 0							\$ 0	\$ 1,982	\$ 37	
	\$ 8,337	\$ 39,997						\$ 48,334	\$ 240,413	\$ 40,086	\$ 152,309
Total Revenues	\$ 1,680,505	\$ 227,151	\$ 21,778					\$ 1,929,434	\$ 4,586,213	\$ 2,060,698	\$ 4,748,176
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 415,051	\$ 7,909	\$ 22,346					\$ 445,306	\$ 2,167,854	\$ 392,249	\$ 2,125,747
Temp Help	\$ 4,776							\$ 4,776	\$ 22,899	\$ 3,510	
Overtime	\$ 278							\$ 278	\$ 1,891	\$ 575	
Staff Benefits	\$ 245,471	\$ 5,836	\$ 10,026					\$ 261,333	\$ 1,106,972	\$ 247,148	\$ 789,930
	\$ 665,576	\$ 13,745	\$ 32,372					\$ 711,693	\$ 3,299,616	\$ 643,482	\$ 2,915,677
Operating Expenses and Equipment											
General Expense	\$ 6,946		\$ 288					\$ 7,234	\$ 107,621	\$ 78,825	\$ 76,254
Printing	\$ 751							\$ 751	\$ 4,572	\$ 3,647	\$ 3,075
Telecommunications	\$ 19,002		\$ 265					\$ 19,266	\$ 34,341	\$ 4,824	\$ 42,155
Postage	\$ 391							\$ 391	\$ 26,532	\$ 596	\$ 48,460
Insurance	\$ 683							\$ 683	\$ 6,342		\$ 5,200
In-State Travel	\$ 1,289		\$ 2,255					\$ 3,544	\$ 12,218	\$ 2,994	\$ 13,170
Out-of-State Travel									\$ 1,579		
Training	\$ 3,444		\$ 1,460					\$ 4,904	\$ 2,685	\$ 1,315	\$ 6,750
Security Services	\$ 213							\$ 213	\$ 895	\$ 213	\$ 875
Facility Operations	\$ 24,195		\$ 1,016					\$ 25,211	\$ 65,268	\$ 17,259	\$ 185,479
Utilities											
Contracted Services	\$ 86,988	\$ 29,880	\$ 250					\$ 117,118	\$ 738,072	\$ 74,445	\$ 497,251
Consulting and Professional Services	\$ 1,100							\$ 1,100	\$ 230,176	\$ 76,631	\$ 278,530
Information Technology	\$ 36,850							\$ 36,850	\$ 216,805	\$ 6,176	\$ 237,927
Major Equipment											\$ 157,570
Other Items of Expense	\$ 156							\$ 156	\$ 2,179	\$ 121	\$ 2,410
	\$ 182,007	\$ 29,880	\$ 5,534					\$ 217,420	\$ 1,449,283	\$ 267,046	\$ 1,555,106
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 693							\$ 693	\$ 13,849	\$ 4,745	\$ 5,250
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (3,778)	\$ 668	\$ 3,111					\$ 0	\$ 0	\$ 0	\$ 37,102
Prior Year Expense Adjustment										\$ (213)	\$ 90
	\$ (3,085)	\$ 668	\$ 3,111					\$ 693	\$ 13,849	\$ 4,532	\$ 42,442
Total Expenditures	\$ 844,498	\$ 44,293	\$ 41,017					\$ 929,807	\$ 4,762,747	\$ 915,060	\$ 4,513,225
Excess (Deficit) of Revenues Over Expenditures	\$ 836,007	\$ 182,859	\$ (19,238)					\$ 999,627	\$ (176,535)	\$ 1,145,637	\$ 234,951
Operating Transfers In (Out)										\$ 0	\$ 6,120
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 519,542	\$ 284,923	\$ 0					\$ 804,464	\$ 804,464	\$ 1,209,200	\$ 1,209,200
Ending Balance (Deficit)	\$ 1,355,549	\$ 467,781	\$ (19,238)					\$ 1,804,092	\$ 627,930	\$ 2,354,838	\$ 1,450,271

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	Personnel 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	\$ 171,140	\$ 47,781			\$ 0		\$ 218,921	\$ 748,119	\$ 196,281	\$ 896,289
Traffic & Other Infractions	\$ 27,358						\$ 27,358	\$ 199,250	\$ 26,437	\$ 300,051
Other Criminal Cases	\$ 50,457	\$ 16,625					\$ 67,082	\$ 528,949	\$ 136,570	\$ 593,007
Civil	\$ 78,091	\$ 2,295					\$ 80,386	\$ 477,553	\$ 67,181	\$ 312,968
Family & Children Services	\$ 62,585	\$ 7,832			\$ 0		\$ 70,417	\$ 252,682	\$ 46,389	\$ 321,511
Probate, Guardianship & Mental Health Services	\$ 32,399	\$ 102					\$ 32,501	\$ 204,639	\$ 9,153	\$ 120,833
Juvenile Dependency Services	\$ 5,498	\$ 14,992					\$ 20,490	\$ 380,217	\$ 22,057	\$ 316,430
Juvenile Delinquency Services	\$ 3,160						\$ 3,160	\$ 25,415	\$ 3,944	\$ 55
Other Court Operations	\$ 25,467	\$ 3,234					\$ 28,701	\$ 17,232	\$ 66,041	\$ 40,086
Court Interpreters		\$ 4,493					\$ 4,493	\$ 24,777	\$ 11,518	\$ 52,598
Jury Services		\$ 292	\$ 693				\$ 985	\$ 25,933	\$ 5,007	\$ 6,230
Security		\$ 3,513					\$ 3,513	\$ 895	\$ 213	\$ 1,475
Trial Court Operations Program	\$ 456,154	\$ 101,159	\$ 693		\$ 0		\$ 558,007	\$ 2,885,662	\$ 590,791	\$ 2,961,533
Enhanced Collections	\$ 11,196	\$ 30,032					\$ 41,227	\$ 135,433	\$ 12,076	\$ 52,622
Other Non-Court Operations								\$ 35,425	\$ 484	
Non-Court Operations Program	\$ 11,196	\$ 30,032					\$ 41,227	\$ 170,858	\$ 12,560	\$ 52,622
Executive Office	\$ 51,472	\$ 590					\$ 52,062	\$ 271,063	\$ 47,587	\$ 196,320
Fiscal Services	\$ 43,217	\$ 2,586					\$ 45,803	\$ 350,956	\$ 41,296	\$ 160,718
Human Resources	\$ 70,732	\$ 679					\$ 71,411	\$ 227,646	\$ 24,573	\$ 179,028
Business & Facilities Services	\$ 13,364	\$ 29,270					\$ 42,634	\$ 139,324	\$ 27,618	\$ 407,436
Information Technology	\$ 65,558	\$ 53,105					\$ 118,663	\$ 717,238	\$ 170,635	\$ 555,568
Court Administration Program	\$ 244,343	\$ 86,230					\$ 330,573	\$ 1,706,227	\$ 311,709	\$ 1,499,070
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 711,693	\$ 217,420	\$ 693		\$ 0		\$ 929,807	\$ 4,762,747	\$ 915,060	\$ 4,513,225