

## 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) <sup>1</sup> Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

<sup>1</sup> 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 December  
 Fiscal Year 2025/26

2024/25

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (407,667)	\$ 465,528	\$ (70,529)				\$ 587	\$ (12,081)	\$ (7,759)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,034)	\$ (2,034)	\$ (48,557)
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	\$ 19							\$ 19	\$ 24,896
Cash Equivalents	\$ 1,709,303						\$ 162,455	\$ 1,871,758	\$ 2,470,418
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,302,754</b>	<b>\$ 465,528</b>	<b>\$ (70,529)</b>				<b>\$ 161,008</b>	<b>\$ 1,858,761</b>	<b>\$ 2,440,098</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
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	\$ 0	\$ 0	\$ 63,613					\$ 63,613	\$ 39,341
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
<b>Total Receivables</b>	<b>\$ 2</b>	<b>\$ 0</b>	<b>\$ 63,613</b>					<b>\$ 63,615</b>	<b>\$ 39,344</b>
Prepaid Expenses - General	\$ 145,716							\$ 145,716	\$ 119,712
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 145,716</b>							<b>\$ 145,716</b>	<b>\$ 119,712</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,448,472</b>	<b>\$ 465,528</b>	<b>\$ (6,916)</b>				<b>\$ 161,008</b>	<b>\$ 2,068,092</b>	<b>\$ 2,599,153</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,996	\$ 0	\$ 35				\$ 0	\$ 2,031	\$ 4,630
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts								\$ 0	\$ 0
Due to State	\$ 158,072	\$ 350						\$ 158,422	\$ 185,719
TC145 Liability							\$ 0	\$ 0	\$ 35,807
Due to Other Governments	\$ 0	\$ 10,020						\$ 10,020	\$ 9,589
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 564	\$ 564	\$ 1,311
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 160,067</b>	<b>\$ 10,370</b>	<b>\$ 35</b>				<b>\$ 564</b>	<b>\$ 171,036</b>	<b>\$ 237,055</b>
Civil							\$ 48,566	\$ 48,566	\$ 40,372
Criminal							\$ 93,879	\$ 93,879	\$ 135,978
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 14,842	\$ 14,842	\$ 12,193
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 157,286</b>	<b>\$ 157,286</b>	<b>\$ 188,543</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 42,593							\$ 42,593	\$ 41,189
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 10							\$ 10	\$ 10
Payroll Clearing	\$ (2,370)							\$ (2,370)	\$ (32)
<b>Total Payroll Liabilities</b>	<b>\$ 40,233</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 40,233</b>	<b>\$ 41,167</b>
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 4,174						\$ 2,968	\$ 7,142	\$ 6,624
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 191	\$ 191	\$ 191
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 4,174</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 3,158</b>	<b>\$ 7,333</b>	<b>\$ 6,814</b>
<b>Total Liabilities</b>	<b>\$ 204,475</b>	<b>\$ 10,370</b>	<b>\$ 35</b>				<b>\$ 161,008</b>	<b>\$ 375,888</b>	<b>\$ 473,580</b>
<b>Total Fund Balance</b>	<b>\$ 1,243,997</b>	<b>\$ 455,158</b>	<b>\$ (6,951)</b>					<b>\$ 1,692,203</b>	<b>\$ 2,125,573</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,448,472</b>	<b>\$ 465,528</b>	<b>\$ (6,916)</b>				<b>\$ 161,008</b>	<b>\$ 2,068,092</b>	<b>\$ 2,599,153</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 December											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 2,010,811	\$ 6,491					\$ 2,017,302	\$ 3,551,505	\$ 2,160,903	\$ 3,711,725	
Improvement and Modernization Fund								\$ 5,756	\$ 5,177		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 22,029						\$ 22,029	\$ 24,777	\$ 31,636	\$ 24,255	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 411,838						\$ 411,838	\$ 373,498	\$ 107,932	\$ 298,158	
Other Miscellaneous	\$ 63,549	\$ 237,196					\$ 300,745	\$ 287,202	\$ 346,275	\$ 346,275	
	\$ 2,508,227	\$ 243,687					\$ 2,751,914	\$ 4,242,738	\$ 2,651,923	\$ 4,380,413	
Grants											
AB 1058 Commissioner/Facilitator			\$ 63,613				\$ 63,613	\$ 103,061	\$ 39,341	\$ 215,454	
Other Judicial Council Grants	\$ 0		\$ 0				\$ 0		\$ 0		
Non-Judicial Council Grants											
	\$ 0		\$ 63,613				\$ 63,613	\$ 103,061	\$ 39,341	\$ 215,454	
Other Financing Sources											
Interest Income	\$ 12,784	\$ 5,168					\$ 17,951	\$ 99,326	\$ 55,187	\$ 98,804	
Investment Income											
Donations											
Local Fees		\$ 2,976					\$ 2,976	\$ 4,001	\$ 1,161	\$ 884	
Non-Fee Revenues											
Enhanced Collections		\$ 48,828					\$ 48,828	\$ 135,105	\$ 40,496	\$ 52,621	
Escheatment											
Prior Year Revenue	\$ 20,163	\$ 888					\$ 21,051		\$ (9,610)		
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0	\$ 1,982	\$ 45		
	\$ 32,946	\$ 57,860					\$ 90,806	\$ 240,413	\$ 87,279	\$ 152,309	
Total Revenues	\$ 2,541,174	\$ 301,547	\$ 63,613				\$ 2,906,333	\$ 4,586,213	\$ 2,778,543	\$ 4,748,176	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 888,032	\$ 13,085	\$ 35,119				\$ 936,235	\$ 2,167,854	\$ 825,355	\$ 2,125,747	
Temp Help	\$ 10,851						\$ 10,851	\$ 22,899	\$ 7,935		
Overtime	\$ 953						\$ 953	\$ 1,891	\$ 868		
Staff Benefits	\$ 473,836	\$ 9,484	\$ 15,722				\$ 499,043	\$ 1,106,972	\$ 490,650	\$ 789,930	
	\$ 1,373,672	\$ 22,569	\$ 50,841				\$ 1,447,082	\$ 3,299,616	\$ 1,324,807	\$ 2,915,677	
Operating Expenses and Equipment											
General Expense	\$ 61,107		\$ 1,050				\$ 62,158	\$ 107,621	\$ 89,269	\$ 76,254	
Printing	\$ 713	\$ 152					\$ 864	\$ 4,572	\$ 3,705	\$ 3,075	
Telecommunications	\$ 27,858		\$ 634				\$ 28,492	\$ 34,341	\$ 11,290	\$ 42,155	
Postage	\$ 704						\$ 704	\$ 26,532	\$ 1,362	\$ 48,460	
Insurance	\$ 6,258						\$ 6,258	\$ 6,342	\$ 6,040	\$ 5,200	
In-State Travel	\$ 5,344		\$ 3,541				\$ 8,885	\$ 12,218	\$ 3,460	\$ 13,170	
Out-of-State Travel								\$ 1,579			
Training	\$ 5,304		\$ 1,460				\$ 6,764	\$ 2,685	\$ 3,953	\$ 6,750	
Security Services	\$ 444						\$ 444	\$ 895	\$ 426	\$ 875	
Facility Operations	\$ 40,745		\$ 2,032				\$ 42,777	\$ 65,268	\$ 33,165	\$ 185,479	
Utilities											
Contracted Services	\$ 255,569	\$ 52,261	\$ 1,700				\$ 309,530	\$ 738,072	\$ 238,459	\$ 497,251	
Consulting and Professional Services	\$ 2,400	\$ 55,595					\$ 57,995	\$ 230,176	\$ 126,997	\$ 278,530	
Information Technology	\$ 45,652						\$ 45,652	\$ 216,805	\$ 10,988	\$ 237,927	
Major Equipment										\$ 157,570	
Other Items of Expense	\$ 305						\$ 305	\$ 2,179	\$ 233	\$ 2,410	
	\$ 452,402	\$ 108,007	\$ 10,418				\$ 570,828	\$ 1,449,283	\$ 529,346	\$ 1,555,106	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 831						\$ 831	\$ 13,849	\$ 8,911	\$ 5,250	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (9,973)	\$ 668	\$ 9,305				\$ 0	\$ 0	\$ 0	\$ 37,102	
Prior Year Expense Adjustment	\$ (214)	\$ 67					\$ (147)		\$ (894)	\$ 90	
	\$ (9,356)	\$ 735	\$ 9,305				\$ 684	\$ 13,849	\$ 8,017	\$ 42,442	
Total Expenditures	\$ 1,816,719	\$ 131,311	\$ 70,564				\$ 2,018,594	\$ 4,762,747	\$ 1,862,170	\$ 4,513,225	
Excess (Deficit) of Revenues Over Expenditures	\$ 724,455	\$ 170,235	\$ (6,951)				\$ 887,739	\$ (176,535)	\$ 916,373	\$ 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)	\$ 1,243,997	\$ 455,158	\$ (6,951)				\$ 1,692,203	\$ 627,930	\$ 2,125,573	\$ 1,450,271	

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

For the month ended December

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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 311,780	\$ 100,288			\$ 0	\$ 35	\$ 412,104	\$ 748,119	\$ 407,628	\$ 896,289
Traffic & Other Infractions	\$ 85,690	\$ 26					\$ 85,716	\$ 199,250	\$ 50,708	\$ 300,051
Other Criminal Cases	\$ 121,085	\$ 81,088					\$ 202,173	\$ 528,949	\$ 245,546	\$ 593,007
Civil	\$ 191,931	\$ 4,795				\$(182)	\$ 196,544	\$ 477,553	\$ 155,153	\$ 312,968
Family & Children Services	\$ 110,971	\$ 15,909			\$ 0		\$ 126,880	\$ 252,682	\$ 112,079	\$ 321,511
Probate, Guardianship & Mental Health Services	\$ 63,268	\$ 378					\$ 63,646	\$ 204,639	\$ 19,269	\$ 120,833
Juvenile Dependency Services	\$ 17,955	\$ 98,045					\$ 116,001	\$ 380,217	\$ 90,646	\$ 316,430
Juvenile Delinquency Services	\$ 7,952	\$ 10,227					\$ 18,179	\$ 25,415	\$ 13,918	\$ 55
Other Court Operations	\$ 32,886	\$ 7,116					\$ 40,002	\$ 17,232	\$ 122,107	\$ 40,086
Court Interpreters		\$ 9,264					\$ 9,264	\$ 24,777	\$ 23,458	\$ 52,598
Jury Services		\$ 467	\$ 831				\$ 1,298	\$ 25,933	\$ 9,295	\$ 6,230
Security		\$ 3,744					\$ 3,744	\$ 895	\$ 426	\$ 1,475
Trial Court Operations Program	\$ 943,518	\$ 331,348	\$ 831		\$ 0	\$(147)	\$ 1,275,550	\$ 2,885,662	\$ 1,250,235	\$ 2,961,533
Enhanced Collections	\$ 16,727	\$ 52,417					\$ 69,144	\$ 135,433	\$ 33,319	\$ 52,622
Other Non-Court Operations								\$ 35,425	\$ 484	
Non-Court Operations Program	\$ 16,727	\$ 52,417					\$ 69,144	\$ 170,858	\$ 33,803	\$ 52,622
Executive Office	\$ 110,729	\$ 2,231					\$ 112,960	\$ 271,063	\$ 119,209	\$ 196,320
Fiscal Services	\$ 114,704	\$ 10,250					\$ 124,954	\$ 350,956	\$ 84,858	\$ 160,718
Human Resources	\$ 114,197	\$ 2,731					\$ 116,928	\$ 227,646	\$ 48,764	\$ 179,028
Business & Facilities Services	\$ 21,320	\$ 85,968					\$ 107,288	\$ 139,324	\$ 63,788	\$ 407,436
Information Technology	\$ 125,887	\$ 85,883					\$ 211,771	\$ 717,238	\$ 261,514	\$ 555,568
Court Administration Program	\$ 486,837	\$ 187,063					\$ 673,900	\$ 1,706,227	\$ 578,133	\$ 1,499,070
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,447,082	\$ 570,828	\$ 831		\$ 0	\$(147)	\$ 2,018,594	\$ 4,762,747	\$ 1,862,170	\$ 4,513,225