

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

08/15/2025

Date

Tuolumne

Court

2024-25 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tuolumne	
	Court
2024-25 Q4	
	Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
 Authorized/Filled Positions

Tuolumne

 Court
 2024-25 Q4

 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	47.75	47.75	47.75	47.75	47.75

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 Tuolumne
Trial Court Operations Fund
Balance Sheet
(Unaudited)

For the month ended June									
Fiscal Year 2024/25									2023/24
	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	\$ (286,132)	\$ 187,121	\$ 0				\$ 4,798	\$ (94,213)	\$ (223,489)
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 1,325							\$ 1,325	\$ 1,325
Cash with County	\$ 100,666	\$ 0	\$ 0				\$ 119,927	\$ 220,593	\$ 391,048
Cash Outside of the JCC									
Cash Held with the JCC	\$ 31,342	\$ 0						\$ 31,342	
Cash Equivalents	\$ 370,917						\$ 56,596	\$ 427,513	\$ 618,170
Total Cash and Cash Equivalents	\$ 218,119	\$ 187,121	\$ 0				\$ 181,321	\$ 586,560	\$ 787,054
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 192	\$ 0						\$ 192	\$ 239
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 6,577							\$ 6,577	\$ 2,100
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 96,404							\$ 96,404	\$ 216,222
Due From Other Governments	\$ 1,349	\$ 66,352	\$ 0					\$ 67,701	\$ 109,261
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 45,465	\$ 3,079	\$ 60,792					\$ 109,336	\$ 184,250
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 149,987	\$ 69,431	\$ 60,792				\$ 0	\$ 280,210	\$ 512,073
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 368,106	\$ 256,551	\$ 60,792				\$ 181,321	\$ 866,771	\$ 1,299,127
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 27,609	\$ 14,771	\$ 4,996					\$ 47,377	\$ 328,094
Accounts Payable - General	\$ 13,623	\$ 10,423	\$ 2,869				\$ 0	\$ 26,915	\$ 4,087
Due to Other Funds	\$ 0	\$ 44,918	\$ 51,486				\$ 0	\$ 96,404	\$ 216,222
Due to Other Courts									
Due to State	\$ 13,105	\$ 4,803						\$ 17,907	\$ 1,454
TC145 Liability							\$ 61,202	\$ 61,202	\$ 51,368
Due to Other Governments	\$ 6,605	\$ 38,425	\$ 0					\$ 45,030	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 192	\$ 192	\$ 239
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 60,941	\$ 113,340	\$ 59,351				\$ 61,394	\$ 295,028	\$ 601,464
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 119,927	\$ 119,927	\$ 119,927
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 119,927	\$ 119,927	\$ 119,927
Accrued Payroll	\$ 184,557	\$ 0						\$ 184,557	\$ 142,912
Benefits Payable	\$ 0							\$ 0	\$ (5,831)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 184,557	\$ 0						\$ 184,557	\$ 137,082
Revenue Collected in Advance	\$ 74,066	\$ 0	\$ 1,441					\$ 75,507	\$ 64,778
Liabilities For Deposits	\$ 12,949							\$ 12,949	\$ 11,151
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 87,015	\$ 0	\$ 1,441					\$ 88,456	\$ 75,929
Total Liabilities	\$ 332,513	\$ 113,340	\$ 60,792				\$ 181,321	\$ 687,966	\$ 934,403
Total Fund Balance	\$ 35,594	\$ 143,211	\$ 0					\$ 178,805	\$ 364,724
Total Liabilities and Fund Balance	\$ 368,106	\$ 256,551	\$ 60,792				\$ 181,321	\$ 866,771	\$ 1,299,127

Superior Court of California, County of Tuolumne
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
(Unaudited)

For the month ended June											
Fiscal Year 2024/25										2023/24	
	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 Non-Grant	Grant	Capital Projects	Debt Service						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 5,419,243	\$ 17,161						\$ 5,436,404	\$ 5,012,077	\$ 5,138,923	\$ 5,014,035
Improvement and Modernization Fund	\$ 48,852							\$ 48,852	\$ 7,011	\$ (16,203)	\$ 52,973
Judges' Compensation (0150019)	\$ 30,000							\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Court Interpreter (0150037)	\$ 83,814							\$ 83,814	\$ 67,214	\$ 69,441	\$ 69,441
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 415,170							\$ 415,170	\$ 874,207	\$ 621,087	\$ 824,118
Other Miscellaneous	\$ 50,352	\$ 200,000						\$ 250,352	\$ 250,352	\$ 250,352	\$ 250,352
	\$ 6,047,431	\$ 217,161						\$ 6,264,593	\$ 6,240,861	\$ 6,093,600	\$ 6,240,919
Grants											
AB 1058 Commissioner/Facilitator			\$ 269,355					\$ 269,355	\$ 280,733	\$ 282,384	\$ 280,733
Other Judicial Council Grants			\$ 23,212					\$ 23,212	\$ 26,593	\$ 38,978	\$ 23,500
Non-Judicial Council Grants			\$ 27,173					\$ 27,173	\$ 30,000	\$ 30,000	\$ 30,000
			\$ 319,740					\$ 319,740	\$ 337,326	\$ 351,382	\$ 334,233
Other Financing Sources											
Interest Income	\$ 30,040	\$ 10,465						\$ 40,504	\$ 70,000	\$ 83,533	\$ 50,000
Investment Income											
Donations											
Local Fees		\$ 17,795						\$ 17,795	\$ 24,200	\$ 25,123	\$ 19,200
Non-Fee Revenues											
Enhanced Collections		\$ 88,994						\$ 88,994	\$ 96,155	\$ 74,529	\$ 64,592
Escheatment											
Prior Year Revenue	\$ 169,357	\$ 0	\$ (3,062)					\$ 166,294		\$ 37,140	
County Program - Restricted		\$ 59,381						\$ 59,381	\$ 72,458	\$ 57,185	\$ 56,150
Reimbursement Other	\$ 8,862							\$ 8,862	\$ 13,000	\$ 11,201	\$ 11,500
Sale of Fixed Assets											
Other Miscellaneous	\$ 460							\$ 460	\$ 800	\$ 831	\$ 100
	\$ 208,719	\$ 176,635	\$ (3,062)					\$ 382,292	\$ 276,613	\$ 289,542	\$ 201,542
Total Revenues	\$ 6,256,150	\$ 393,796	\$ 316,678					\$ 6,966,625	\$ 6,854,800	\$ 6,734,504	\$ 6,776,694
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,946,147	\$ 78,813	\$ 166,773					\$ 3,191,734	\$ 3,097,619	\$ 2,969,539	\$ 2,971,135
Temp Help	\$ 3,969							\$ 3,969		\$ 13,026	
Overtime	\$ 37,116	\$ 0						\$ 37,116	\$ 15,000	\$ 46,031	\$ 20,000
Staff Benefits	\$ 1,780,736	\$ 44,631	\$ 84,893					\$ 1,910,260	\$ 1,810,866	\$ 1,612,975	\$ 1,745,368
	\$ 4,767,968	\$ 123,444	\$ 251,667					\$ 5,143,079	\$ 4,923,485	\$ 4,641,572	\$ 4,736,503
Operating Expenses and Equipment											
General Expense	\$ 128,723	\$ 45,984	\$ 32,969					\$ 207,676	\$ 209,704	\$ 242,048	\$ 313,347
Printing	\$ 11,130							\$ 11,130	\$ 15,150	\$ 9,956	\$ 15,150
Telecommunications	\$ 68,169		\$ 758					\$ 68,927	\$ 69,000	\$ 64,443	\$ 69,000
Postage	\$ 13,471	\$ 1,166						\$ 14,637	\$ 26,650	\$ 10,407	\$ 36,650
Insurance	\$ 18,667							\$ 18,667	\$ 13,500	\$ 16,808	\$ 13,500
In-State Travel	\$ 8,672	\$ 2,374	\$ 3,173					\$ 14,220	\$ 11,500	\$ 21,214	\$ 11,500
Out-of-State Travel		\$ 1,159						\$ 1,159			
Training	\$ 2,770	\$ 3,084	\$ 1,920					\$ 7,774	\$ 4,000	\$ 7,750	\$ 4,000
Security Services	\$ 117,767		\$ 65,827					\$ 183,594	\$ 178,500	\$ 178,045	\$ 200,000
Facility Operations	\$ 190,188	\$ 3,579	\$ 52,021					\$ 245,788	\$ 272,625	\$ 282,745	\$ 272,625
Utilities	\$ 68							\$ 68	\$ 250	\$ 176	\$ 750
Contracted Services	\$ 855,445	\$ 52,944	\$ 1,300					\$ 909,689	\$ 813,623	\$ 932,260	\$ 835,894
Consulting and Professional Services	\$ 33,482	\$ 148,878						\$ 182,360	\$ 182,500	\$ 193,084	\$ 182,500
Information Technology	\$ 22,970	\$ 80,000						\$ 102,970	\$ 155,700	\$ 239,576	\$ 161,752
Major Equipment	\$ 24,778							\$ 24,778	\$ 24,778	\$ 21,089	
Other Items of Expense	\$ 1,369							\$ 1,369	\$ 2,500	\$ 3,592	\$ 2,500
	\$ 1,497,670	\$ 339,169	\$ 157,968					\$ 1,994,807	\$ 1,979,980	\$ 2,223,192	\$ 2,119,168
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 14,829							\$ 14,829	\$ 21,500	\$ 11,845	\$ 21,500
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (69,616)	\$ 24,920	\$ 44,696					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (170)							\$ (170)		\$ (891)	
	\$ (54,958)	\$ 24,920	\$ 44,696					\$ 14,658	\$ 21,500	\$ 10,954	\$ 21,500
Total Expenditures	\$ 6,210,679	\$ 487,534	\$ 454,331					\$ 7,152,544	\$ 6,924,965	\$ 6,875,718	\$ 6,877,171
Excess (Deficit) of Revenues Over Expenditures	\$ 45,471	\$ (93,738)	\$ (137,653)					\$ (185,919)	\$ (70,165)	\$ (141,214)	\$ (100,477)
Operating Transfers In (Out)	\$ (174,880)	\$ 37,227	\$ 137,653					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 165,002	\$ 199,722	\$ 0					\$ 364,724	\$ 364,724	\$ 505,938	\$ 505,938
Ending Balance (Deficit)	\$ 35,594	\$ 143,211	\$ 0					\$ 178,805	\$ 294,559	\$ 364,724	\$ 405,461

For the month ended June								2023/24		
Fiscal Year 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	\$ 1,943,122	\$ 759,475				\$ 2,701,065	\$ 2,333,400	\$ 2,393,831	\$ 2,218,320
	Traffic & Other Infractions	\$ 276,579	\$ 23,588				\$ 293,368	\$ 265,912	\$ 213,114	\$ 245,248
	Other Criminal Cases	\$ 318,516	\$ 15,297				\$ 333,813	\$ 327,120	\$ 346,788	\$ 360,048
	Civil	\$ 225,587	\$ 22,451				\$ 248,038	\$ 367,229	\$ 305,373	\$ 307,131
	Family & Children Services	\$ 297,481	\$ 75,399			\$ 573	\$ 373,453	\$ 481,005	\$ 350,371	\$ 502,451
	Probate, Guardianship & Mental Health Services	\$ 32,711	\$ 94,392				\$ 127,102	\$ 120,836	\$ 130,197	\$ 118,343
	Juvenile Dependency Services	\$ 51,062	\$ 288,724				\$ 339,786	\$ 384,451	\$ 388,649	\$ 379,234
	Juvenile Delinquency Services	\$ 51,062	\$ 3,514				\$ 54,576	\$ 57,367	\$ 49,609	\$ 48,068
	Other Court Operations	\$ 504,575	\$ 303,267			\$ 1,496	\$ 809,337	\$ 475,072	\$ 913,813	\$ 525,325
	Court Interpreters	\$ 45,206	\$ 31,769				\$ 76,975	\$ 67,214	\$ 79,080	\$ 69,442
	Jury Services	\$ 87,861	\$ 25,504	\$ 14,829			\$ 128,194	\$ 110,453	\$ 111,154	\$ 165,980
	Security		\$ 184,151				\$ 184,151	\$ 178,500	\$ 178,557	\$ 200,000
	Trial Court Operations Program	\$ 3,833,761	\$ 1,827,530	\$ 14,829		\$ (7,758)	\$ 1,496	\$ 5,689,857	\$ 5,168,559	\$ 5,139,590
	Enhanced Collections	\$ 72,784	\$ 1,653					\$ 88,994	\$ 96,155	\$ 64,592
	Other Non-Court Operations	\$ 4,666	\$ 54,761			\$ 14,557		\$ 59,427	\$ 107,758	\$ 91,450
Non-Court Operations Program	\$ 77,450	\$ 56,414			\$ 14,557		\$ 148,421	\$ 203,913	\$ 156,042	
Executive Office	\$ 197,506	\$ 640					\$ 198,146	\$ 233,599	\$ 225,532	
Fiscal Services	\$ 418,695	\$ 31,959					\$ 442,190	\$ 466,806	\$ 456,194	
Human Resources	\$ 289,807	\$ 9,666			\$ (6,799)	\$ (1,666)	\$ 299,473	\$ 294,477	\$ 303,676	
Business & Facilities Services		\$ 67,294					\$ 67,294	\$ 96,050	\$ 144,264	
Information Technology	\$ 325,860	\$ 1,304					\$ 327,164	\$ 461,560	\$ 451,873	
Court Administration Program	\$ 1,231,868	\$ 110,863			\$ (6,799)	\$ (1,666)	\$ 1,334,266	\$ 1,552,493	\$ 1,272,200	\$ 1,581,539
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,143,079	\$ 1,994,807	\$ 14,829		\$ 0	\$ (170)	\$ 7,152,544	\$ 6,924,965	\$ 6,875,718	\$ 6,877,171