

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 of Court Executive

JAN 15 2026

Date

Tuolumne

Court

2025-26 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tuolumne

Court

2025-26 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Tuolumne

Court

2025-26 Q2

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	40	36		

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 December									
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	\$ (184,447)	\$ 251,739	\$ (95,031)				\$ 2,247	\$ (25,491)	\$ (417,082)
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 515	\$ 515	\$ (2)
Trust									
Credit Card									
Cash on Hand	\$ 1,325							\$ 1,325	\$ 1,325
Cash with County	\$ (35,473)	\$ (6,513)	\$ 0				\$ 119,927	\$ 77,941	\$ 224,014
Cash Outside of the JCC									
Cash Held with the JCC	\$ 31,342	\$ 0						\$ 31,342	\$ 31,342
Cash Equivalents	\$ 604,897						\$ 34,534	\$ 639,431	\$ 1,214,772
Total Cash and Cash Equivalents	\$ 417,645	\$ 245,226	\$ (95,031)				\$ 157,222	\$ 725,062	\$ 1,054,369
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 4,856							\$ 4,856	\$ 1,923
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 3,756	\$ 2,937	\$ 0					\$ 6,693	\$ 24,938
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 7,275	\$ 0	\$ 76,997					\$ 84,272	\$ 3,062
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									\$ 0
General Due To/From									\$ 0
Total Receivables	\$ 15,887	\$ 2,937	\$ 76,997					\$ 95,821	\$ 29,923
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 433,532	\$ 248,163	\$ (18,034)				\$ 157,222	\$ 820,883	\$ 1,084,292
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 499
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0	\$ 120	\$ 3,087					\$ 3,207	\$ 21
TC145 Liability							\$ 37,209	\$ 37,209	\$ 63,508
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 87	\$ 87	\$ 240
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 120	\$ 3,087				\$ 37,295	\$ 40,503	\$ 64,267
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	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (6,327)							\$ (6,327)	\$ (5,075)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ (6,327)	\$ 0						\$ (6,327)	\$ (5,075)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 7,638							\$ 7,638	\$ 12,367
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 7,638	\$ 0	\$ 0					\$ 7,638	\$ 12,367
Total Liabilities	\$ 1,311	\$ 120	\$ 3,087				\$ 157,222	\$ 161,740	\$ 191,487
Total Fund Balance	\$ 432,221	\$ 248,042	\$ (21,121)					\$ 659,143	\$ 892,805
Total Liabilities and Fund Balance	\$ 433,532	\$ 248,163	\$ (18,034)				\$ 157,222	\$ 820,883	\$ 1,084,292

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,857,016	\$ 5,795					\$ 2,862,810	\$ 5,622,596	\$ 3,285,539	\$ 5,012,077	
Improvement and Modernization Fund								\$ 7,011		\$ 7,011	
Judges' Compensation (0150019)	\$ 15,000						\$ 15,000	\$ 30,000	\$ 12,500	\$ 30,000	
Court Interpreter (0150037)	\$ 37,813						\$ 37,813	\$ 75,628	\$ 28,006	\$ 67,214	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 338,385						\$ 338,385	\$ 528,165	\$ 152,660	\$ 874,207	
Other Miscellaneous	\$ 104,893	\$ 185,500					\$ 290,393	\$ 289,893	\$ 200,000	\$ 250,352	
	\$ 3,353,108	\$ 191,295					\$ 3,544,402	\$ 6,553,293	\$ 3,678,705	\$ 6,240,861	
Grants											
AB 1058 Commissioner/Facilitator			\$ 75,556				\$ 75,556	\$ 277,807		\$ 280,733	
Other Judicial Council Grants			\$ 3,500				\$ 3,500	\$ 25,512	\$ 6,455	\$ 26,593	
Non-Judicial Council Grants			\$ 10,050				\$ 10,050	\$ 30,000		\$ 30,000	
			\$ 89,106				\$ 89,106	\$ 333,319	\$ 6,455	\$ 337,326	
Other Financing Sources											
Interest Income	\$ 11,255	\$ 3,359					\$ 14,614	\$ 70,000	\$ 28,942	\$ 70,000	
Investment Income											
Donations											
Local Fees		\$ 15,550					\$ 15,550	\$ 24,200	\$ 6,828	\$ 24,200	
Non-Fee Revenues											
Enhanced Collections		\$ 5,884					\$ 5,884	\$ 96,000	\$ 37,595	\$ 96,155	
Escheatment	\$ 5,592						\$ 5,592				
Prior Year Revenue	\$ (3,727)	\$ 2,346	\$ 11,249				\$ 9,868		\$ 189,968		
County Program - Restricted		\$ 1,632					\$ 1,632	\$ 81,458	\$ 2,703	\$ 72,458	
Reimbursement Other	\$ 7,121						\$ 7,121	\$ 13,000	\$ 3,483	\$ 13,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,448						\$ 1,448	\$ 800	\$ 290	\$ 800	
	\$ 21,687	\$ 28,770	\$ 11,249				\$ 61,707	\$ 285,458	\$ 269,808	\$ 276,613	
Total Revenues	\$ 3,374,795	\$ 220,065	\$ 100,355				\$ 3,695,215	\$ 7,172,070	\$ 3,954,969	\$ 6,854,800	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,328,400	\$ 27,075	\$ 40,532				\$ 1,396,008	\$ 2,969,256	\$ 1,520,896	\$ 3,097,619	
Temp Help	\$ 51,626						\$ 51,626	\$ 40,000	\$ 3,969		
Overtime	\$ 2,624	\$ 160					\$ 2,783		\$ 21,459	\$ 15,000	
Staff Benefits	\$ 805,367	\$ 13,827	\$ 18,363				\$ 837,558	\$ 2,113,870	\$ 1,035,336	\$ 1,810,866	
	\$ 2,188,017	\$ 41,062	\$ 58,896				\$ 2,287,975	\$ 5,123,126	\$ 2,581,659	\$ 4,923,485	
Operating Expenses and Equipment											
General Expense	\$ 57,869	\$ 34,292	\$ 8,693				\$ 100,853	\$ 249,012	\$ 74,838	\$ 209,704	
Printing	\$ 5,694						\$ 5,694	\$ 12,000	\$ 4,587	\$ 15,150	
Telecommunications	\$ 33,603		\$ 383				\$ 33,986	\$ 69,604	\$ 29,429	\$ 69,000	
Postage	\$ 3,982	\$ 453					\$ 4,436	\$ 14,000	\$ 5,227	\$ 26,650	
Insurance	\$ 14,008						\$ 14,008	\$ 21,000	\$ 14,029	\$ 13,500	
In-State Travel	\$ 3,119	\$ 0	\$ 3,492				\$ 6,610	\$ 15,533	\$ 6,722	\$ 11,500	
Out-of-State Travel											
Training	\$ 694	\$ 0	\$ 1,460				\$ 2,154	\$ 5,097	\$ 2,097	\$ 4,000	
Security Services	\$ 42,825		\$ 23,938				\$ 66,762	\$ 198,752	\$ 82,648	\$ 178,500	
Facility Operations	\$ 56,925	\$ 1,716	\$ 13,267				\$ 71,908	\$ 252,503	\$ 96,826	\$ 272,625	
Utilities	\$ 123						\$ 123	\$ 250	\$ 22	\$ 250	
Contracted Services	\$ 438,058	\$ 5,592	\$ 1,150				\$ 444,800	\$ 881,745	\$ 442,165	\$ 813,623	
Consulting and Professional Services	\$ 11,083	\$ 29,772					\$ 40,855	\$ 182,378	\$ 48,756	\$ 182,500	
Information Technology	\$ 123,347						\$ 123,347	\$ 241,500	\$ 27,930	\$ 155,700	
Major Equipment								\$ 24,778		\$ 24,778	
Other Items of Expense	\$ 1,247						\$ 1,247	\$ 2,500	\$ 409	\$ 2,500	
	\$ 792,577	\$ 71,826	\$ 52,381				\$ 916,783	\$ 2,170,651	\$ 835,686	\$ 1,979,980	
Special Items of Expense											
Grand Jury	\$ 387						\$ 387				
Jury Costs	\$ 7,256						\$ 7,256	\$ 15,500	\$ 8,047	\$ 21,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (11,120)	\$ 2,346	\$ 11,249				\$ 2,476		\$ 1,496		
	\$ (3,476)	\$ 2,346	\$ 11,249				\$ 10,119	\$ 15,500	\$ 9,543	\$ 21,500	
Total Expenditures	\$ 2,977,117	\$ 115,234	\$ 122,527				\$ 3,214,977	\$ 7,309,277	\$ 3,426,888	\$ 6,924,965	
Excess (Deficit) of Revenues Over Expenditures	\$ 397,678	\$ 104,831	\$ (22,171)				\$ 480,338	\$ (137,207)	\$ 528,081	\$ (70,165)	
Operating Transfers In (Out)	\$ (1,050)		\$ 1,050				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 35,594	\$ 143,211	\$ 0				\$ 178,805	\$ 178,805	\$ 364,724	\$ 364,724	
Ending Balance (Deficit)	\$ 432,221	\$ 248,042	\$ (21,121)				\$ 659,143	\$ 41,598	\$ 892,805	\$ 294,559	

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

PROGRAM EXPENDITURES:	For the month ended December						2024/25				
	Fiscal Year 2025/26	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)
Judges & Courtroom Support	\$ 998,134	\$ 305,869	\$ 2,129				\$ 2,476	\$ 1,306,479	\$ 2,572,421	\$ 1,266,396	\$ 2,333,400
Traffic & Other Infractions	\$ 142,000	\$ 2,129	\$ 5,445					\$ 144,130	\$ 242,943	\$ 158,833	\$ 265,912
Other Criminal Cases	\$ 115,466	\$ 8,596	\$ 116,447					\$ 120,912	\$ 431,202	\$ 160,304	\$ 327,120
Civil	\$ 116,447	\$ 27,854	\$ 43,011					\$ 125,043	\$ 328,047	\$ 128,964	\$ 367,229
Family & Children Services	\$ 131,592	\$ 184,944	\$ 1,328					\$ 159,446	\$ 515,773	\$ 188,803	\$ 481,005
Probate, Guardianship & Mental Health Services	\$ 18,054	\$ 43,011	\$ 197,764	\$ 387			\$ 0	\$ 61,065	\$ 201,308	\$ 59,481	\$ 120,836
Juvenile Dependency Services		\$ 184,944	\$ 1,328					\$ 184,944	\$ 376,889	\$ 167,959	\$ 384,451
Juvenile Delinquency Services		\$ 1,328	\$ 197,764					\$ 1,328	\$ 46,503	\$ 27,910	\$ 57,367
Other Court Operations	\$ 176,233	\$ 21,123	\$ 3,807					\$ 374,384	\$ 469,232	\$ 361,428	\$ 475,072
Court Interpreters	\$ 20,716	\$ 66,762	\$ 7,256					\$ 41,840	\$ 35,000	\$ 43,130	\$ 67,214
Jury Services	\$ 25,342	\$ 868,633	\$ 7,644					\$ 36,404	\$ 114,868	\$ 54,063	\$ 110,453
Security		\$ 1,743,985					\$ 2,476	\$ 66,762	\$ 125,000	\$ 82,648	\$ 178,500
Trial Court Operations Program								\$ 2,622,736	\$ 5,458,987	\$ 2,699,917	\$ 5,168,559
Enhanced Collections			\$ 453					\$ 453	\$ 96,000	\$ 47,418	\$ 96,155
Other Non-Court Operations			\$ 6,358					\$ 6,358	\$ 126,798	\$ 23,329	\$ 107,758
Non-Court Operations Program								\$ 6,812	\$ 222,798	\$ 70,747	\$ 203,913
Executive Office	\$ 112,787							\$ 112,787	\$ 249,149	\$ 101,459	\$ 233,599
Fiscal Services	\$ 179,906		\$ 8,349					\$ 188,255	\$ 361,104	\$ 203,325	\$ 466,806
Human Resources	\$ 93,270		\$ 31,465					\$ 31,465	\$ 93,962	\$ 172,075	\$ 294,477
Business & Facilities Services	\$ 158,028		\$ 336					\$ 158,364	\$ 551,456	\$ 152,116	\$ 96,050
Information Technology			\$ 41,339					\$ 585,330	\$ 1,627,492	\$ 656,223	\$ 461,560
Court Administration Program	\$ 543,990										\$ 1,552,493
Expenditures Not Distributed or Posted to a Program											
Prior Year Adjustments Not Posted to a Program											
Total	\$ 2,287,975	\$ 916,783	\$ 7,644				\$ 2,476	\$ 3,214,877	\$ 7,309,277	\$ 3,426,888	\$ 6,924,965