

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	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 Tuolumne
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended December
 Fiscal Year 2023/24

2022/23

	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						
ASSETS									
Operations	\$ (187,470)	\$ 325,719	\$ (174,247)				\$ 602	\$ (35,395)	\$ (197,477)
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 10,310
Trust									
Credit Card									
Cash on Hand	\$ 1,325							\$ 1,325	\$ 1,325
Cash with County	\$ 107,855	\$ (2,429)	\$ 0				\$ 355,098	\$ 460,524	\$ 640,579
Cash Outside of the JCC									
Cash Equivalents	\$ 1,685,750						\$ 45,889	\$ 1,731,639	\$ 1,453,580
Total Cash and Cash Equivalents	\$ 1,607,461	\$ 323,291	\$ (174,247)				\$ 401,589	\$ 2,158,093	\$ 1,908,317
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0							\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 3,200							\$ 3,200	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 2,342	\$ 12,972	\$ 0					\$ 15,314	\$ 37,796
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 120,986					\$ 120,986	\$ 49,412
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 0							\$ 0	
Total Receivables	\$ 5,542	\$ 12,972	\$ 120,986				\$ 0	\$ 139,500	\$ 87,208
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 1,613,003	\$ 336,263	\$ (53,261)				\$ 401,589	\$ 2,297,593	\$ 1,995,525
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,899	\$ 0	\$ 0				\$ 0	\$ 1,899	\$ 1,813
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0	\$ 0						\$ 0	\$ 0
TC145 Liability							\$ 46,277	\$ 46,277	\$ 58,860
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							\$ 214	\$ 214	\$ 130
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,899	\$ 0	\$ 0				\$ 46,491	\$ 48,390	\$ 60,804
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 355,098	\$ 355,098	\$ 369,458
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 355,098	\$ 355,098	\$ 369,458
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (1,513)							\$ (1,513)	\$ (27,502)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (1,513)	\$ 0						\$ (1,513)	\$ (27,502)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 10,591							\$ 10,591	\$ 9,651
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 10,591	\$ 0	\$ 0					\$ 10,591	\$ 9,651
Total Liabilities	\$ 10,977	\$ 0	\$ 0				\$ 401,589	\$ 412,565	\$ 412,411
Total Fund Balance	\$ 1,602,026	\$ 336,263	\$ (53,261)					\$ 1,885,027	\$ 1,583,114
Total Liabilities and Fund Balance	\$ 1,613,003	\$ 336,263	\$ (53,261)				\$ 401,589	\$ 2,297,593	\$ 1,995,525

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 2023/24										2022/23	
	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	\$ 3,353,094	\$ 5,746					\$ 3,358,840	\$ 5,014,035	\$ 3,101,518	\$ 4,733,070	
Improvement and Modernization Fund	\$ (23,074)						\$ (23,074)	\$ 52,973		\$ 6,921	
Judges' Compensation (0150019)	\$ 15,000						\$ 15,000	\$ 30,000	\$ 15,000	\$ 30,000	
Court Interpreter (0150037)	\$ 34,721						\$ 34,721	\$ 69,441	\$ 27,180	\$ 61,360	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 445,982						\$ 445,982	\$ 824,118	\$ 331,430	\$ 587,566	
Other Miscellaneous	\$ 50,352	\$ 200,000					\$ 250,352	\$ 250,352	\$ 250,352	\$ 250,352	
	\$ 3,876,075	\$ 205,746					\$ 4,081,821	\$ 6,240,919	\$ 3,725,480	\$ 5,669,269	
Grants											
AB 1058 Commissioner/Facilitator			\$ 116,726				\$ 116,726	\$ 280,733	\$ 110,148	\$ 291,742	
Other Judicial Council Grants			\$ 8,059				\$ 8,059	\$ 23,500	\$ 10,577	\$ 21,200	
Non-Judicial Council Grants								\$ 30,000	\$ 6,219	\$ 30,000	
			\$ 124,785				\$ 124,785	\$ 334,233	\$ 126,944	\$ 342,942	
Other Financing Sources											
Interest Income	\$ 42,960	\$ 5,721					\$ 48,681	\$ 50,000	\$ 20,723	\$ 3,500	
Investment Income											
Donations											
Local Fees	\$ 884	\$ 10,263					\$ 11,147	\$ 19,200	\$ 10,684	\$ 42,000	
Non-Fee Revenues											
Enhanced Collections		\$ 4,973					\$ 4,973	\$ 64,592	\$ 25,419	\$ 72,665	
Escheatment											
Prior Year Revenue	\$ 2,628						\$ 2,628		\$ 33,657		
County Program - Restricted		\$ 4,711					\$ 4,711	\$ 56,150	\$ 3,467	\$ 9,435	
Reimbursement Other	\$ 274						\$ 274	\$ 11,500	\$ 600	\$ 4,500	
Sale of Fixed Assets								\$ 100			
Other Miscellaneous											
	\$ 46,747	\$ 25,667					\$ 72,414	\$ 201,542	\$ 94,550	\$ 132,100	
Total Revenues	\$ 3,922,822	\$ 231,413	\$ 124,785				\$ 4,279,019	\$ 6,776,694	\$ 3,946,974	\$ 6,144,311	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,247,537	\$ 21,319	\$ 56,432				\$ 1,325,287	\$ 2,971,135	\$ 1,201,813	\$ 2,826,309	
Temp Help	\$ 5,676						\$ 5,676		\$ 3,449		
Overtime	\$ 17,397	\$ 232					\$ 17,629	\$ 20,000	\$ 4,801	\$ 35,000	
Staff Benefits	\$ 689,590	\$ 17,652	\$ 30,594				\$ 737,835	\$ 1,745,368	\$ 564,856	\$ 1,569,469	
	\$ 1,960,199	\$ 39,203	\$ 87,026				\$ 2,086,427	\$ 4,736,503	\$ 1,774,919	\$ 4,430,778	
Operating Expenses and Equipment											
General Expense	\$ 70,335	\$ 8,798	\$ 16,623				\$ 95,755	\$ 313,347	\$ 84,756	\$ 173,284	
Printing	\$ 4,272		\$ 169				\$ 4,441	\$ 15,150	\$ 3,268	\$ 15,000	
Telecommunications	\$ 24,395		\$ 105				\$ 24,500	\$ 69,000	\$ 23,625	\$ 91,760	
Postage	\$ 3,332	\$ 309					\$ 3,641	\$ 36,650	\$ 4,894	\$ 26,810	
Insurance	\$ 11,988						\$ 11,988	\$ 13,500	\$ 10,021	\$ 13,500	
In-State Travel	\$ 8,544		\$ 1,252				\$ 9,796	\$ 11,500	\$ 2,215	\$ 5,500	
Out-of-State Travel									\$ 134		
Training	\$ 2,145	\$ 70	\$ 350				\$ 2,565	\$ 4,000	\$ 3,699	\$ 2,500	
Security Services	\$ 54,293		\$ 30,348				\$ 84,641	\$ 200,000	\$ 63,318	\$ 172,005	
Facility Operations	\$ 101,099	\$ 525	\$ 24,530				\$ 126,154	\$ 272,625	\$ 102,810	\$ 268,000	
Utilities	\$ 114						\$ 114	\$ 750	\$ 365	\$ 750	
Contracted Services	\$ 394,830	\$ 20,545	\$ 250				\$ 415,625	\$ 835,894	\$ 320,712	\$ 767,709	
Consulting and Professional Services	\$ 14,510	\$ 0					\$ 14,510	\$ 182,500	\$ 9,163	\$ 187,298	
Information Technology	\$ 12,132						\$ 12,132	\$ 161,752	\$ 334,394	\$ 51,887	
Major Equipment											
Other Items of Expense	\$ 2,535						\$ 2,535	\$ 2,500	\$ 2,992	\$ 2,500	
	\$ 704,523	\$ 30,246	\$ 73,626				\$ 808,395	\$ 2,119,168	\$ 966,366	\$ 1,778,503	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 5,107						\$ 5,107	\$ 21,500	\$ 6,207	\$ 21,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (18,182)	\$ 788	\$ 17,394				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 4,611		
	\$ (13,074)	\$ 788	\$ 17,394				\$ 5,107	\$ 21,500	\$ 10,818	\$ 21,500	
Total Expenditures	\$ 2,651,648	\$ 70,237	\$ 178,046				\$ 2,899,930	\$ 6,877,171	\$ 2,752,102	\$ 6,230,781	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,271,174	\$ 161,176	\$ (53,261)				\$ 1,379,089	\$ (100,477)	\$ 1,194,872	\$ (86,470)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 330,852	\$ 175,086	\$ 0				\$ 505,938	\$ 505,938	\$ 388,242	\$ 388,242	
Ending Balance (Deficit)	\$ 1,602,026	\$ 336,263	\$ (53,261)				\$ 1,885,027	\$ 405,461	\$ 1,583,114	\$ 301,772	

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

For the month ended December

Fiscal Year 2023/24

2022/23

	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	\$ 782,094	\$ 228,097				\$ (212)	\$ 1,009,978	\$ 2,218,320	\$ 831,447	\$ 2,191,675
Traffic & Other Infractions	\$ 83,404	\$ 1,416				\$ (576)	\$ 84,244	\$ 245,248	\$ 63,250	\$ 183,950
Other Criminal Cases	\$ 160,505	\$ 9,138					\$ 169,643	\$ 360,048	\$ 156,977	\$ 380,314
Civil	\$ 123,373	\$ 11,679					\$ 135,052	\$ 307,131	\$ 108,482	\$ 281,446
Family & Children Services	\$ 116,989	\$ 45,217				\$ 0	\$ 162,205	\$ 502,451	\$ 144,838	\$ 528,996
Probate, Guardianship & Mental Health Services	\$ 15,498	\$ 47,449					\$ 62,947	\$ 118,343	\$ 52,993	\$ 102,894
Juvenile Dependency Services	\$ 20,020	\$ 143,902					\$ 163,922	\$ 379,234	\$ 119,955	\$ 374,912
Juvenile Delinquency Services	\$ 20,020	\$ 2,169					\$ 22,189	\$ 48,068	\$ 15,856	\$ 40,390
Other Court Operations	\$ 186,404	\$ 146,773					\$ 333,177	\$ 525,325	\$ 522,238	\$ 462,050
Court Interpreters	\$ 15,032	\$ 20,910					\$ 35,942	\$ 69,442	\$ 27,961	\$ 61,360
Jury Services	\$ 37,183	\$ 3,435	\$ 5,107				\$ 45,725	\$ 165,980	\$ 56,823	\$ 131,905
Security		\$ 84,641					\$ 84,641	\$ 200,000	\$ 66,792	\$ 165,605
Trial Court Operations Program	\$ 1,560,522	\$ 744,825	\$ 5,107			\$ (788)	\$ 2,309,666	\$ 5,139,590	\$ 2,167,612	\$ 4,905,497
Enhanced Collections	\$ 3,940	\$ 481				\$ 788	\$ 5,209	\$ 64,592	\$ 25,419	\$ 72,665
Other Non-Court Operations	\$ 4,103	\$ 22,064					\$ 26,167	\$ 91,450	\$ 12,661	\$ 44,849
Non-Court Operations Program	\$ 8,042	\$ 22,545				\$ 788	\$ 31,376	\$ 156,042	\$ 38,080	\$ 117,514
Executive Office	\$ 107,621	\$ 300					\$ 107,921	\$ 225,532	\$ 100,384	\$ 235,611
Fiscal Services	\$ 171,313	\$ 12,973					\$ 184,285	\$ 456,194	\$ 153,799	\$ 313,413
Human Resources	\$ 104,394	\$ 4,068					\$ 108,462	\$ 303,676	\$ 131,149	\$ 294,719
Business & Facilities Services		\$ 23,626					\$ 23,626	\$ 144,264	\$ 30,752	\$ 78,050
Information Technology	\$ 134,536	\$ 59					\$ 134,594	\$ 451,873	\$ 130,325	\$ 285,977
Court Administration Program	\$ 517,863	\$ 41,025					\$ 558,889	\$ 1,581,539	\$ 546,410	\$ 1,207,770
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,086,427	\$ 808,395	\$ 5,107			\$ 0	\$ 2,899,930	\$ 6,877,171	\$ 2,752,102	\$ 6,230,781