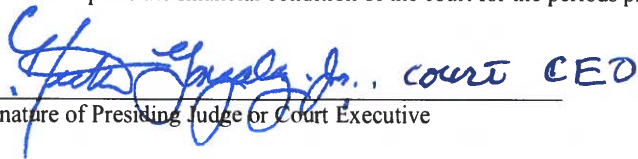


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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

10/08/2024

Date

Tuolumne

Court

2024-25 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tuolumne

Court

2024-25 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tuolumne

Court

2024-25 Q1

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	47.75	47.75			

¹ The 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 September									
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	\$ (192,787)	\$ 332,354	\$ (162,303)				\$ 564	\$ (22,172)	\$ (21,749)
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	\$ 97,127	\$ (2,742)	\$ 0				\$ 119,927	\$ 214,311	\$ 492,080
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 1,337,636						\$ 54,421	\$ 1,392,058	\$ 1,815,479
Total Cash and Cash Equivalents	\$ 1,243,301	\$ 329,612	\$ (162,303)				\$ 174,912	\$ 1,585,522	\$ 2,287,135
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0							\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 2,115							\$ 2,115	\$ 477
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 2,342	\$ 35,229	\$ 0					\$ 37,571	\$ 25,549
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 128,228					\$ 128,228	\$ 47,620
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 4,458	\$ 35,229	\$ 128,228					\$ 167,914	\$ 73,646
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 1,247,759	\$ 364,841	\$ (34,075)				\$ 174,912	\$ 1,753,437	\$ 2,360,781
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 250	\$ 0	\$ 0				\$ 0	\$ 250	\$ 6,484
Due to Other Funds		\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0	\$ 0						\$ 0	\$ 64,097
TC145 Liability							\$ 54,760	\$ 54,760	\$ 54,830
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							\$ 226	\$ 226	\$ 210
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 250	\$ 0	\$ 0				\$ 54,985	\$ 55,235	\$ 125,620
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 119,927	\$ 119,927	\$ 355,098
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 119,927	\$ 119,927	\$ 355,098
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (3,094)							\$ (3,094)	\$ (5,609)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ (3,094)	\$ 0						\$ (3,094)	\$ (5,609)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 12,075							\$ 12,075	\$ 10,290
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 12,075	\$ 0	\$ 0					\$ 12,075	\$ 10,290
Total Liabilities	\$ 9,231	\$ 0	\$ 0				\$ 174,912	\$ 184,144	\$ 485,398
Total Fund Balance	\$ 1,238,528	\$ 364,841	\$ (34,075)					\$ 1,569,293	\$ 1,875,382
Total Liabilities and Fund Balance	\$ 1,247,759	\$ 364,841	\$ (34,075)				\$ 174,912	\$ 1,753,437	\$ 2,360,781

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 September											
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		Capital Projects	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,429,488	\$ 1,387					\$ 2,430,875		\$ 2,431,362	\$ 5,014,035	
Improvement and Modernization Fund									\$ (23,074)	\$ 52,973	
Judges' Compensation (0150019)	\$ 7,500						\$ 7,500		\$ 7,500	\$ 30,000	
Court Interpreter (0150037)	\$ 16,804						\$ 16,804		\$ 17,360	\$ 69,441	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 93,526						\$ 93,526		\$ 116,392	\$ 824,118	
Other Miscellaneous		\$ 200,000					\$ 200,000		\$ 200,000	\$ 250,352	
	\$ 2,547,318	\$ 201,387					\$ 2,748,705		\$ 2,749,540	\$ 6,240,919	
Grants											
AB 1058 Commissioner/Facilitator									\$ 15,084	\$ 280,733	
Other Judicial Council Grants			\$ 1,292				\$ 1,292			\$ 23,500	
Non-Judicial Council Grants										\$ 30,000	
			\$ 1,292				\$ 1,292		\$ 15,084	\$ 334,233	
Other Financing Sources											
Interest Income	\$ 11,543						\$ 11,543		\$ 16,834	\$ 50,000	
Investment Income											
Donations											
Local Fees		\$ 2,284					\$ 2,284		\$ 2,159	\$ 19,200	
Non-Fee Revenues											
Enhanced Collections		\$ 14,548					\$ 14,548			\$ 64,592	
Escheatment											
Prior Year Revenue	\$ 189,968						\$ 189,968		\$ 1,788		
County Program - Restricted		\$ 113					\$ 113		\$ 4,200	\$ 56,150	
Reimbursement Other	\$ 636						\$ 636			\$ 11,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 6						\$ 6			\$ 100	
	\$ 202,153	\$ 16,945					\$ 219,098		\$ 24,980	\$ 201,542	
Total Revenues	\$ 2,749,470	\$ 218,332	\$ 1,292				\$ 2,969,095		\$ 2,789,605	\$ 6,776,694	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 710,810	\$ 19,159					\$ 729,969		\$ 665,478	\$ 2,971,135	
Temp Help	\$ 3,969						\$ 3,969		\$ 2,463		
Overtime	\$ 9,416						\$ 9,416		\$ 7,766	\$ 20,000	
Staff Benefits	\$ 648,471	\$ 15,917	\$ 113				\$ 664,500		\$ 405,519	\$ 1,745,368	
	\$ 1,372,666	\$ 35,076	\$ 113				\$ 1,407,854		\$ 1,081,226	\$ 4,736,503	
Operating Expenses and Equipment											
General Expense	\$ 20,755	\$ 3,751	\$ 9,128				\$ 33,633		\$ 37,478	\$ 313,347	
Printing	\$ 2,413						\$ 2,413		\$ 1,881	\$ 15,150	
Telecommunications	\$ 13,514		\$ 71				\$ 13,586		\$ 12,917	\$ 69,000	
Postage	\$ 1,608	\$ 196					\$ 1,805		\$ 1,530	\$ 36,650	
Insurance	\$ 0						\$ 0			\$ 13,500	
In-State Travel	\$ 721		\$ 1,420				\$ 2,141		\$ 5,530	\$ 11,500	
Out-of-State Travel											
Training			\$ 1,920				\$ 1,920		\$ 1,350	\$ 4,000	
Security Services	\$ 26,533		\$ 14,831				\$ 41,364		\$ 38,804	\$ 200,000	
Facility Operations	\$ 21,402	\$ 909	\$ 7,635				\$ 29,945		\$ 34,264	\$ 272,625	
Utilities	\$ 22						\$ 22		\$ 114	\$ 750	
Contracted Services	\$ 201,619	\$ 10,890	\$ 250				\$ 212,759		\$ 186,818	\$ 835,894	
Consulting and Professional Services	\$ 7,867	\$ 0					\$ 7,867		\$ 7,396	\$ 182,500	
Information Technology	\$ 3,075						\$ 3,075		\$ 8,078	\$ 161,752	
Major Equipment											
Other Items of Expense	\$ 213						\$ 213		\$ 179	\$ 2,500	
	\$ 299,743	\$ 15,746	\$ 35,255				\$ 350,743		\$ 336,338	\$ 2,119,168	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,433						\$ 4,433		\$ 2,596	\$ 21,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,392)	\$ 2,392					\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 1,496						\$ 1,496				
	\$ 3,536	\$ 2,392					\$ 5,928		\$ 2,596	\$ 21,500	
Total Expenditures	\$ 1,675,945	\$ 53,213	\$ 35,367				\$ 1,764,526		\$ 1,420,160	\$ 6,877,171	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,073,525	\$ 165,119	\$ (34,075)				\$ 1,204,569		\$ 1,369,444	\$ (100,477)	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 165,002	\$ 199,722	\$ 0				\$ 364,724	\$ 364,724	\$ 505,938	\$ 505,938	
Ending Balance (Deficit)	\$ 1,238,528	\$ 364,841	\$ (34,075)				\$ 1,569,293	\$ 364,724	\$ 1,875,382	\$ 405,461	

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

For the month ended September

Fiscal Year 2024/25

2023/24

	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	\$ 555,978	\$ 126,856					\$ 682,834		\$ 524,768	\$ 2,218,320
Traffic & Other Infractions	\$ 90,316	\$ 778			\$ (1,196)		\$ 89,898		\$ 48,046	\$ 245,248
Other Criminal Cases	\$ 89,851	\$ 580					\$ 90,431		\$ 82,734	\$ 360,048
Civil	\$ 74,361	\$ 3,102					\$ 77,462		\$ 70,438	\$ 307,131
Family & Children Services	\$ 88,908	\$ 11,787					\$ 100,695		\$ 76,522	\$ 502,451
Probate, Guardianship & Mental Health Services	\$ 9,239	\$ 21,654					\$ 30,893		\$ 25,876	\$ 118,343
Juvenile Dependency Services	\$ 14,885	\$ 59,179					\$ 74,064		\$ 71,867	\$ 379,234
Juvenile Delinquency Services	\$ 14,885	\$ 254					\$ 15,139		\$ 10,397	\$ 48,068
Other Court Operations	\$ 138,567	\$ 35,916				\$ 1,496	\$ 175,978		\$ 146,376	\$ 525,325
Court Interpreters	\$ 11,777	\$ 15,826					\$ 27,603		\$ 20,067	\$ 69,442
Jury Services	\$ 23,870	\$ 1,990	\$ 4,433				\$ 30,292		\$ 23,177	\$ 165,980
Security		\$ 41,364					\$ 41,364		\$ 38,804	\$ 200,000
Trial Court Operations Program	\$ 1,112,635	\$ 319,287	\$ 4,433		\$ (1,196)	\$ 1,496	\$ 1,436,655		\$ 1,139,071	\$ 5,139,590
Enhanced Collections	\$ 11,960	\$ 196			\$ 2,392		\$ 14,548		\$ 181	\$ 64,592
Other Non-Court Operations	\$ 1,915	\$ 11,577					\$ 13,492		\$ 13,507	\$ 91,450
Non-Court Operations Program	\$ 13,875	\$ 11,773			\$ 2,392		\$ 28,040		\$ 13,688	\$ 156,042
Executive Office	\$ 51,865	\$ 225					\$ 52,090		\$ 61,752	\$ 225,532
Fiscal Services	\$ 100,788	\$ 6,771			\$ (1,196)		\$ 106,364		\$ 85,992	\$ 456,194
Human Resources	\$ 50,454	\$ 726					\$ 51,180		\$ 39,269	\$ 303,676
Business & Facilities Services		\$ 11,961					\$ 11,961		\$ 12,057	\$ 144,264
Information Technology	\$ 78,236						\$ 78,236		\$ 68,331	\$ 451,873
Court Administration Program	\$ 281,344	\$ 19,683			\$ (1,196)		\$ 299,830		\$ 267,401	\$ 1,581,539
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,407,854	\$ 350,743	\$ 4,433		\$ 0	\$ 1,496	\$ 1,764,526		\$ 1,420,160	\$ 6,877,171