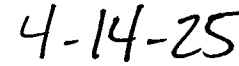


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

Tuolumne

Court

2024-25 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tuolumne

Court

2024-25 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Tuolumne

Court

2024-25 Q3

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	

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 March								
	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	\$ 61,073	\$ 238,086	\$ (321,994)				\$ 1,144	\$ (21,691)	\$ (34,322)
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	\$ 98,817	\$ (2,822)	\$ 0				\$ 119,927	\$ 215,921	\$ 480,203
Cash Outside of the JCC									
Cash Held with the JCC	\$ 31,342							\$ 31,342	
Cash Equivalents	\$ 207,413						\$ 79,386	\$ 286,799	\$ 997,182
Total Cash and Cash Equivalents	\$ 399,970	\$ 235,263	\$ (321,994)				\$ 200,457	\$ 513,696	\$ 1,444,387
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0							\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 1,731							\$ 1,731	\$ 2,719
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 2,342	\$ (923)	\$ 0					\$ 1,419	\$ 26,909
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 234,155					\$ 234,155	\$ 122,583
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 4,073	\$ (923)	\$ 234,155					\$ 237,305	\$ 152,211
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 404,043	\$ 234,340	\$ (87,838)				\$ 200,457	\$ 751,001	\$ 1,596,599
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 363	\$ 0	\$ 0				\$ 0	\$ 363	\$ 0
Due to Other Funds		\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0	\$ 21						\$ 21	\$ 0
TC145 Liability							\$ 80,262	\$ 80,262	\$ 67,424
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							\$ 268	\$ 268	\$ 290
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 363	\$ 21	\$ 0				\$ 80,530	\$ 80,914	\$ 67,713
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	\$ (7,065)							\$ (7,065)	\$ (1,462)
Deferred Compensation Payable									
Deductions Payable									\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ (7,065)	\$ 0						\$ (7,065)	\$ (1,462)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 12,578							\$ 12,578	\$ 10,791
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 12,578	\$ 0	\$ 0					\$ 12,578	\$ 10,791
Total Liabilities	\$ 5,876	\$ 21	\$ 0				\$ 200,457	\$ 206,354	\$ 432,139
Total Fund Balance	\$ 398,167	\$ 234,319	\$ (87,838)					\$ 544,647	\$ 1,164,460
Total Liabilities and Fund Balance	\$ 404,043	\$ 234,340	\$ (87,838)				\$ 200,457	\$ 751,001	\$ 1,596,599

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 March											
	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	\$ 4,112,151	\$ 9,931						\$ 4,122,083	\$ 5,012,077	\$ 4,040,568	\$ 5,014,035	
Improvement and Modernization Fund									\$ 7,011	\$ (23,074)	\$ 52,973	
Judges' Compensation (0150019)	\$ 22,500							\$ 22,500	\$ 30,000	\$ 22,500	\$ 30,000	
Court Interpreter (0150037)	\$ 50,411							\$ 50,411	\$ 67,214	\$ 52,081	\$ 69,441	
Civil Coordination Reimbursement (0150091)												
MOU Reimbursements (0150010 and General)	\$ 401,770							\$ 401,770	\$ 874,207	\$ 606,534	\$ 824,118	
Other Miscellaneous	\$ 50,352	\$ 200,000						\$ 250,352	\$ 250,352	\$ 250,352	\$ 250,352	
	\$ 4,637,184	\$ 209,931						\$ 4,847,116	\$ 6,240,861	\$ 4,948,961	\$ 6,240,919	
Grants												
AB 1058 Commissioner/Facilitator			\$ 231,093					\$ 231,093	\$ 280,733	\$ 133,406	\$ 280,733	
Other Judicial Council Grants			\$ 6,705					\$ 6,705	\$ 26,593	\$ 25,809	\$ 23,500	
Non-Judicial Council Grants			\$ 15,447					\$ 15,447	\$ 30,000	\$ 17,292	\$ 30,000	
			\$ 253,246					\$ 253,246	\$ 337,326	\$ 176,508	\$ 334,233	
Other Financing Sources												
Interest Income	\$ 27,990	\$ 8,503						\$ 36,493	\$ 70,000	\$ 67,868	\$ 50,000	
Investment Income												
Donations												
Local Fees		\$ 13,306						\$ 13,306	\$ 24,200	\$ 16,038	\$ 19,200	
Non-Fee Revenues												
Enhanced Collections		\$ 37,595						\$ 37,595	\$ 96,155	\$ 17,876	\$ 64,592	
Escheatment												
Prior Year Revenue	\$ 160,461							\$ 160,461		\$ 2,161		
County Program - Restricted		\$ 15,088						\$ 15,088	\$ 72,458	\$ 4,849	\$ 56,150	
Reimbursement Other	\$ 6,007							\$ 6,007	\$ 13,000	\$ 274	\$ 11,500	
Sale of Fixed Assets												
Other Miscellaneous	\$ 370							\$ 370	\$ 800		\$ 100	
	\$ 194,828	\$ 74,493						\$ 269,321	\$ 276,613	\$ 109,066	\$ 201,542	
Total Revenues	\$ 4,832,013	\$ 284,424	\$ 253,246					\$ 5,369,682	\$ 6,854,800	\$ 5,234,535	\$ 6,776,694	
EXPENDITURES												
Personnel Services												
Salaries - Permanent	\$ 2,132,962	\$ 68,649	\$ 132,202					\$ 2,333,812	\$ 3,097,619	\$ 2,132,431	\$ 2,971,135	
Temp Help	\$ 3,969							\$ 3,969		\$ 10,672		
Overtime	\$ 32,748	\$ 263						\$ 33,011	\$ 15,000	\$ 35,267	\$ 20,000	
Staff Benefits	\$ 1,345,265	\$ 44,277	\$ 65,326					\$ 1,454,869	\$ 1,810,866	\$ 1,131,467	\$ 1,745,368	
	\$ 3,514,944	\$ 113,189	\$ 197,528					\$ 3,825,661	\$ 4,923,485	\$ 3,309,838	\$ 4,736,503	
Operating Expenses and Equipment												
General Expense	\$ 90,750	\$ 14,824	\$ 17,747					\$ 123,321	\$ 209,704	\$ 152,453	\$ 313,347	
Printing	\$ 7,781							\$ 7,781	\$ 15,150	\$ 6,666	\$ 15,150	
Telecommunications	\$ 50,348		\$ 566					\$ 50,914	\$ 69,000	\$ 40,899	\$ 69,000	
Postage	\$ 7,096	\$ 1,004						\$ 8,100	\$ 26,650	\$ 6,227	\$ 36,650	
Insurance	\$ 14,368							\$ 14,368	\$ 13,500	\$ 11,988	\$ 13,500	
In-State Travel	\$ 6,922	\$ 395	\$ 3,173					\$ 10,490	\$ 11,500	\$ 12,650	\$ 11,500	
Out-of-State Travel												
Training	\$ 2,274	\$ 632	\$ 1,920					\$ 4,826	\$ 4,000	\$ 6,850	\$ 4,000	
Security Services	\$ 81,073		\$ 45,317					\$ 126,391	\$ 178,500	\$ 127,503	\$ 200,000	
Facility Operations	\$ 133,067	\$ 2,714	\$ 37,161					\$ 172,942	\$ 272,625	\$ 187,619	\$ 272,625	
Utilities	\$ 48							\$ 48	\$ 250	\$ 172	\$ 750	
Contracted Services	\$ 619,385	\$ 31,023	\$ 1,300					\$ 651,708	\$ 813,623	\$ 637,464	\$ 835,894	
Consulting and Professional Services	\$ 23,695	\$ 75,411						\$ 99,106	\$ 182,500	\$ 18,263	\$ 182,500	
Information Technology	\$ 54,037							\$ 54,037	\$ 155,700	\$ 34,829	\$ 161,752	
Major Equipment	\$ 24,778							\$ 24,778	\$ 24,778	\$ 10,469		
Other Items of Expense	\$ 952							\$ 952	\$ 2,500	\$ 3,061	\$ 2,500	
	\$ 1,116,574	\$ 126,003	\$ 107,185					\$ 1,349,762	\$ 1,979,980	\$ 1,257,112	\$ 2,119,168	
Special Items of Expense												
Grand Jury												
Jury Costs	\$ 12,841							\$ 12,841	\$ 21,500	\$ 9,063	\$ 21,500	
Judgements, Settlements and Claims												
Debt Service												
Other												
Capital Costs												
Internal Cost Recovery	\$ (47,007)	\$ 10,636	\$ 36,371					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 1,496							\$ 1,496				
	\$ (32,670)	\$ 10,636	\$ 36,371					\$ 14,337	\$ 21,500	\$ 9,063	\$ 21,500	
Total Expenditures	\$ 4,598,848	\$ 249,828	\$ 341,084					\$ 5,189,759	\$ 6,924,965	\$ 4,576,013	\$ 6,877,171	
Excess (Deficit) of Revenues Over Expenditures	\$ 233,165	\$ 34,597	\$ (87,838)					\$ 179,923	\$ (70,165)	\$ 658,521	\$ (100,477)	
Operating Transfers In (Out)									\$ 0		\$ 0	
Fund Balance (Deficit)												
Beginning Balance (Deficit)	\$ 165,002	\$ 199,722	\$ 0					\$ 364,724	\$ 364,724	\$ 505,938	\$ 505,938	
Ending Balance (Deficit)	\$ 398,167	\$ 234,319	\$ (87,838)					\$ 544,647	\$ 294,559	\$ 1,164,460	\$ 405,461	

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

For the month ended March										
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	\$ 1,433,703	\$ 473,304			\$ 0		\$ 1,907,008	\$ 2,333,400	\$ 1,606,844	\$ 2,218,320
Traffic & Other Infractions	\$ 210,604	\$ 18,266			\$ (5,318)		\$ 223,552	\$ 265,912	\$ 147,715	\$ 245,248
Other Criminal Cases	\$ 242,085	\$ 10,304					\$ 252,389	\$ 327,120	\$ 252,232	\$ 360,048
Civil	\$ 169,936	\$ 16,455					\$ 186,391	\$ 367,229	\$ 216,625	\$ 307,131
Family & Children Services	\$ 225,929	\$ 54,148			\$ 0		\$ 280,077	\$ 481,005	\$ 251,459	\$ 502,451
Probate, Guardianship & Mental Health Services	\$ 23,834	\$ 64,092					\$ 87,926	\$ 120,836	\$ 99,201	\$ 118,343
Juvenile Dependency Services	\$ 40,071	\$ 219,304					\$ 259,375	\$ 384,451	\$ 255,844	\$ 379,234
Juvenile Delinquency Services	\$ 40,071	\$ 2,396					\$ 42,468	\$ 57,367	\$ 34,922	\$ 48,068
Other Court Operations	\$ 388,617	\$ 202,033				\$ 1,496	\$ 592,145	\$ 475,072	\$ 522,188	\$ 525,325
Court Interpreters	\$ 33,477	\$ 25,775					\$ 59,253	\$ 67,214	\$ 53,029	\$ 69,442
Jury Services	\$ 63,934	\$ 24,189	\$ 12,841				\$ 100,964	\$ 110,453	\$ 73,657	\$ 165,980
Security		\$ 126,879					\$ 126,879	\$ 178,500	\$ 128,015	\$ 200,000
Trial Court Operations Program	\$ 2,872,262	\$ 1,237,145	\$ 12,841		\$ (5,318)	\$ 1,496	\$ 4,118,426	\$ 5,168,559	\$ 3,641,731	\$ 5,139,590
Enhanced Collections	\$ 53,180	\$ 1,490			\$ 10,636		\$ 65,307	\$ 96,155	\$ 18,034	\$ 64,592
Other Non-Court Operations	\$ 2,957	\$ 32,476					\$ 35,432	\$ 107,758	\$ 41,414	\$ 91,450
Non-Court Operations Program	\$ 56,137	\$ 33,966			\$ 10,636		\$ 100,739	\$ 203,913	\$ 59,448	\$ 156,042
Executive Office	\$ 134,591	\$ 600					\$ 135,191	\$ 233,599	\$ 164,281	\$ 225,532
Fiscal Services	\$ 305,919	\$ 20,597			\$ (5,318)		\$ 321,198	\$ 466,806	\$ 295,627	\$ 456,194
Human Resources	\$ 219,783	\$ 9,666					\$ 229,449	\$ 294,477	\$ 160,493	\$ 303,676
Business & Facilities Services		\$ 46,810					\$ 46,810	\$ 96,050	\$ 40,484	\$ 144,264
Information Technology	\$ 236,969	\$ 978					\$ 237,947	\$ 461,560	\$ 213,950	\$ 451,873
Court Administration Program	\$ 897,261	\$ 78,651			\$ (5,318)		\$ 970,594	\$ 1,552,493	\$ 874,835	\$ 1,581,539
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,825,661	\$ 1,349,762	\$ 12,841		\$ 0	\$ 1,496	\$ 5,189,759	\$ 6,924,965	\$ 4,576,013	\$ 6,877,171