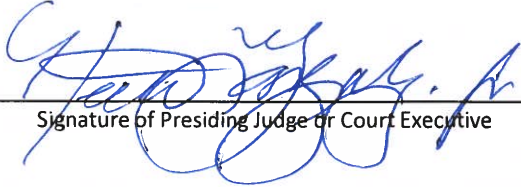


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2023-24 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tuolumne

Court
2023-24 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Tuolumne

 Court

2023-24 Q1

 Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	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 September									
Fiscal Year 2023/24									2022/23
	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	\$ (270,707)	\$ 331,342	\$ (82,997)				\$ 613	\$ (21,749)	\$ 5,145
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 300
Trust									
Credit Card									
Cash on Hand	\$ 1,325							\$ 1,325	\$ 1,325
Cash with County	\$ 138,703	\$ (1,722)	\$ 0				\$ 355,098	\$ 492,080	\$ 522,928
Cash Outside of the JCC									
Cash Equivalents	\$ 1,761,053						\$ 54,426	\$ 1,815,479	\$ 1,772,101
Total Cash and Cash Equivalents	\$ 1,630,375	\$ 329,620	\$ (82,997)				\$ 410,137	\$ 2,287,135	\$ 2,301,800
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0							\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 477							\$ 477	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 2,342	\$ 23,207	\$ 0					\$ 25,549	\$ 28,274
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 47,620					\$ 47,620	\$ 77,909
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 2,819	\$ 23,207	\$ 47,620					\$ 73,646	\$ 106,183
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 1,633,194	\$ 352,827	\$ (35,377)				\$ 410,137	\$ 2,360,781	\$ 2,407,982
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 6,484	\$ 0	\$ 0				\$ 0	\$ 6,484	\$ 95
Due to Other Funds		\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 64,097	\$ 0						\$ 64,097	\$ 85,574
TC145 Liability							\$ 54,830	\$ 54,830	\$ 75,367
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							\$ 210	\$ 210	\$ 116
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 70,581	\$ 0	\$ 0				\$ 55,039	\$ 125,620	\$ 181,152
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 355,098	\$ 355,098	\$ 369,458
Miscellaneous Trust									
Total Trust Deposits							\$ 355,098	\$ 355,098	\$ 369,458
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (5,609)							\$ (5,609)	\$ (18,497)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (5,609)	\$ 0						\$ (5,609)	\$ (18,497)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 10,290							\$ 10,290	\$ 9,371
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 10,290	\$ 0	\$ 0					\$ 10,290	\$ 9,371
Total Liabilities	\$ 75,261	\$ 0	\$ 0				\$ 410,137	\$ 485,398	\$ 521,483
Total Fund Balance	\$ 1,557,932	\$ 352,827	\$ (35,377)					\$ 1,875,382	\$ 1,886,499
Total Liabilities and Fund Balance	\$ 1,633,194	\$ 352,827	\$ (35,377)				\$ 410,137	\$ 2,360,781	\$ 2,407,982

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 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	\$ 2,429,877	\$ 1,486					\$ 2,431,362			\$ 2,138,965	\$ 4,733,070
Improvement and Modernization Fund	\$ (23,074)						\$ (23,074)			\$ 6,921	
Judges' Compensation (0150019)	\$ 7,500						\$ 7,500			\$ 7,500	\$ 30,000
Court Interpreter (0150037)	\$ 17,360						\$ 17,360			\$ 11,840	\$ 61,360
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 116,392						\$ 116,392			\$ 236,549	\$ 587,566
Other Miscellaneous		\$ 200,000					\$ 200,000			\$ 200,000	\$ 250,352
	\$ 2,548,055	\$ 201,486					\$ 2,749,540			\$ 2,594,854	\$ 5,669,269
Grants											
AB 1058 Commissioner/Facilitator			\$ 15,084				\$ 15,084			\$ 73,193	\$ 291,742
Other Judicial Council Grants										\$ 569	\$ 21,200
Non-Judicial Council Grants											\$ 30,000
			\$ 15,084				\$ 15,084			\$ 73,762	\$ 342,942
Other Financing Sources											
Interest Income	\$ 14,849	\$ 1,985					\$ 16,834			\$ 6,229	\$ 3,500
Investment Income											
Donations											
Local Fees		\$ 2,159					\$ 2,159			\$ 5,521	\$ 42,000
Non-Fee Revenues										\$ 3,404	\$ 72,665
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 1,788						\$ 1,788				
County Program - Restricted		\$ 4,200					\$ 4,200			\$ 221	\$ 9,435
Reimbursement Other										\$ 250	\$ 4,500
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 16,637	\$ 8,344					\$ 24,980			\$ 15,626	\$ 132,100
Total Revenues	\$ 2,564,692	\$ 209,829	\$ 15,084				\$ 2,789,605			\$ 2,684,241	\$ 6,144,311
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 647,892	\$ 10,461	\$ 7,125				\$ 665,478			\$ 597,877	\$ 2,826,309
Temp Help	\$ 2,463						\$ 2,463			\$ 3,449	
Overtime	\$ 7,663	\$ 103					\$ 7,766			\$ 1,734	\$ 35,000
Staff Benefits	\$ 389,726	\$ 10,861	\$ 4,932				\$ 405,519			\$ 326,168	\$ 1,569,469
	\$ 1,047,744	\$ 21,425	\$ 12,057				\$ 1,081,226			\$ 929,229	\$ 4,430,778
Operating Expenses and Equipment											
General Expense	\$ 24,025	\$ 2,180	\$ 11,273				\$ 37,478			\$ 52,002	\$ 173,284
Printing	\$ 1,712		\$ 169				\$ 1,881			\$ 1,717	\$ 15,000
Telecommunications	\$ 12,865		\$ 53				\$ 12,917			\$ 3,781	\$ 91,760
Postage	\$ 1,349	\$ 181					\$ 1,530			\$ 1,531	\$ 26,810
Insurance										\$ 0	\$ 13,500
In-State Travel	\$ 4,846		\$ 684				\$ 5,530			\$ 362	\$ 5,500
Out-of-State Travel										\$ 134	
Training	\$ 1,350						\$ 1,350			\$ 750	\$ 2,500
Security Services	\$ 24,891		\$ 13,913				\$ 38,804			\$ 26,040	\$ 172,005
Facility Operations	\$ 24,602		\$ 9,662				\$ 34,264			\$ 34,066	\$ 268,000
Utilities	\$ 114						\$ 114			\$ 365	\$ 750
Contracted Services	\$ 178,266	\$ 8,303	\$ 250				\$ 186,818			\$ 111,990	\$ 767,709
Consulting and Professional Services	\$ 7,396	\$ 0					\$ 7,396			\$ 6,605	\$ 187,298
Information Technology	\$ 8,078						\$ 8,078			\$ 15,779	\$ 51,887
Major Equipment											
Other Items of Expense	\$ 179						\$ 179			\$ 246	\$ 2,500
	\$ 289,672	\$ 10,663	\$ 36,004				\$ 336,338			\$ 255,368	\$ 1,778,503
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,596						\$ 2,596			\$ 1,388	\$ 21,500
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,400)		\$ 2,400				\$ 0			\$ 0	\$ 0
Prior Year Expense Adjustment											
	\$ 196		\$ 2,400				\$ 2,596			\$ 1,388	\$ 21,500
Total Expenditures	\$ 1,337,611	\$ 32,088	\$ 50,461				\$ 1,420,160			\$ 1,185,984	\$ 6,230,781
Excess (Deficit) of Revenues Over Expenditures	\$ 1,227,081	\$ 177,741	\$ (35,377)				\$ 1,369,444			\$ 1,498,257	\$ (86,470)
Operating Transfers In (Out)											\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 330,852	\$ 175,086	\$ 0				\$ 505,938	\$ 505,938	\$ 388,242	\$ 388,242	\$ 388,242
Ending Balance (Deficit)	\$ 1,557,932	\$ 352,827	\$ (35,377)				\$ 1,875,382	\$ 505,938	\$ 1,886,499	\$ 301,772	\$ 301,772

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

	For the month ended September									
	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	\$ 418,406	\$ 106,362			\$ 0		\$ 524,768		\$ 419,816	\$ 2,191,675
Traffic & Other Infractions	\$ 47,381	\$ 665					\$ 48,046		\$ 44,454	\$ 183,950
Other Criminal Cases	\$ 82,294	\$ 440					\$ 82,734		\$ 90,839	\$ 380,314
Civil	\$ 68,293	\$ 2,144					\$ 70,438		\$ 56,638	\$ 281,446
Family & Children Services	\$ 60,614	\$ 15,908			\$ 0		\$ 76,522		\$ 72,974	\$ 528,996
Probate, Guardianship & Mental Health Services	\$ 9,015	\$ 16,861					\$ 25,876		\$ 17,709	\$ 102,894
Juvenile Dependency Services	\$ 10,136	\$ 61,731					\$ 71,867		\$ 28,042	\$ 374,912
Juvenile Delinquency Services	\$ 10,136	\$ 261					\$ 10,397		\$ 7,359	\$ 40,390
Other Court Operations	\$ 97,578	\$ 48,798					\$ 146,376		\$ 85,370	\$ 462,050
Court Interpreters	\$ 7,138	\$ 12,929					\$ 20,067		\$ 16,676	\$ 61,360
Jury Services	\$ 19,097	\$ 1,484	\$ 2,596				\$ 23,177		\$ 19,032	\$ 131,905
Security		\$ 38,804					\$ 38,804		\$ 29,514	\$ 165,605
Trial Court Operations Program	\$ 830,088	\$ 306,388	\$ 2,596		\$ 0		\$ 1,139,071		\$ 888,421	\$ 4,905,497
Enhanced Collections		\$ 181					\$ 181		\$ 12,492	\$ 72,665
Other Non-Court Operations	\$ 4,103	\$ 9,405					\$ 13,507		\$ 4,491	\$ 44,849
Non-Court Operations Program	\$ 4,103	\$ 9,585					\$ 13,688		\$ 16,983	\$ 117,514
Executive Office	\$ 61,602	\$ 150					\$ 61,752		\$ 51,416	\$ 235,611
Fiscal Services	\$ 79,594	\$ 6,399					\$ 85,992		\$ 89,973	\$ 313,413
Human Resources	\$ 37,568	\$ 1,701					\$ 39,269		\$ 72,572	\$ 294,719
Business & Facilities Services		\$ 12,057					\$ 12,057		\$ 3,923	\$ 78,050
Information Technology	\$ 68,272	\$ 59					\$ 68,331		\$ 62,696	\$ 285,977
Court Administration Program	\$ 247,036	\$ 20,365					\$ 267,401		\$ 280,580	\$ 1,207,770
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,081,226	\$ 336,338	\$ 2,596		\$ 0		\$ 1,420,160		\$ 1,185,984	\$ 6,230,781