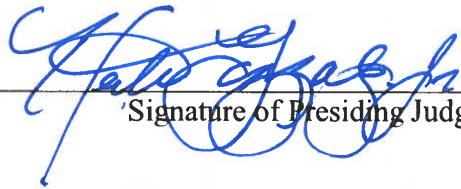


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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.

 CEO  
\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

8/31/22  
\_\_\_\_\_  
Date

Tuolumne

\_\_\_\_\_  
Court

2021/2022 - Q4

\_\_\_\_\_  
Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tuolumne

Court

2021/2022 - Q4

Fiscal Year and Ending Quarter

### FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Tuolumne

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Court

2021/2022 - Q4

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Fiscal Year and Ending Quarter

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

<sup>1</sup> 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 June									
Fiscal Year 2021/22									
	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						
<b>ASSETS</b>									
Operations	\$ (48,747)	\$ 257,036	\$ 0				\$ 1,888	\$ 210,177	\$ 532,464
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 1,193
Trust									
Credit Card									
Cash on Hand	\$ 1,325							\$ 1,325	\$ 1,325
Cash with County	\$ 271,121	\$ 0	\$ 0				\$ 369,458	\$ 640,579	\$ 406,790
Cash Outside of the JCC									
Cash Equivalents	\$ 734,973						\$ 77,856	\$ 812,830	\$ 489,620
<b>Total Cash and Cash Equivalents</b>	<b>\$ 958,673</b>	<b>\$ 257,036</b>	<b>\$ 0</b>				<b>\$ 449,202</b>	<b>\$ 1,664,911</b>	<b>\$ 1,431,393</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 48							\$ 48	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 57,760							\$ 57,760	\$ 93,994
Due From Other Governments	\$ 17,483	\$ 47,099	\$ 7,619					\$ 72,200	\$ 39,993
Due From Other Courts	\$ 0							\$ 0	\$ 86
Due From State	\$ 40,896	\$ 2,772	\$ 20,536					\$ 64,203	\$ 160,267
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 116,186</b>	<b>\$ 49,871</b>	<b>\$ 28,154</b>					<b>\$ 194,211</b>	<b>\$ 294,339</b>
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>									
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,074,859</b>	<b>\$ 306,907</b>	<b>\$ 28,154</b>				<b>\$ 449,202</b>	<b>\$ 1,859,122</b>	<b>\$ 1,725,732</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 154,949	\$ 10,941	\$ 13,783					\$ 179,673	\$ 149,769
Accounts Payable - General	\$ 518	\$ 0	\$ 0				\$ 0	\$ 518	\$ 14,165
Due to Other Funds		\$ 43,958	\$ 13,802				\$ 0	\$ 57,760	\$ 93,994
Due to Other Courts									
Due to State	\$ 86,807							\$ 86,807	\$ 1,720
TC145 Liability							\$ 79,696	\$ 79,696	\$ 59,894
Due to Other Governments	\$ 322,370	\$ 56,016	\$ 0					\$ 378,386	\$ 343,607
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 48	\$ 48	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 564,645</b>	<b>\$ 110,914</b>	<b>\$ 27,586</b>				<b>\$ 79,744</b>	<b>\$ 782,889</b>	<b>\$ 663,149</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 369,458	\$ 369,458	\$ 135,669
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 369,458</b>	<b>\$ 369,458</b>	<b>\$ 135,669</b>
Accrued Payroll	\$ 97,575	\$ 1,746						\$ 99,321	\$ 86,124
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ 97,575</b>	<b>\$ 1,746</b>						<b>\$ 99,321</b>	<b>\$ 86,124</b>
Revenue Collected in Advance	\$ 209,999	\$ 0	\$ 569					\$ 210,568	\$ 403,300
Liabilities For Deposits	\$ 8,645							\$ 8,645	\$ 7,844
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 218,644</b>	<b>\$ 0</b>	<b>\$ 569</b>					<b>\$ 219,212</b>	<b>\$ 411,144</b>
<b>Total Liabilities</b>	<b>\$ 880,864</b>	<b>\$ 112,660</b>	<b>\$ 28,154</b>				<b>\$ 449,202</b>	<b>\$ 1,470,880</b>	<b>\$ 1,296,086</b>
<b>Total Fund Balance</b>	<b>\$ 193,995</b>	<b>\$ 194,247</b>	<b>\$ 0</b>					<b>\$ 388,242</b>	<b>\$ 429,647</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,074,859</b>	<b>\$ 306,907</b>	<b>\$ 28,154</b>				<b>\$ 449,202</b>	<b>\$ 1,859,122</b>	<b>\$ 1,725,732</b>

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 June											
Fiscal Year 2021/22										2020/21	
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
Non-Grant		Grant									
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 4,655,010	\$ 16,642					\$ 4,671,652	\$ 4,476,057	\$ 3,960,217	\$ 4,031,421	
Improvement and Modernization Fund	\$ 6,871						\$ 6,871	\$ 6,921	\$ 77,496	\$ 6,921	
Judges' Compensation (0150019)	\$ 23,199						\$ 23,199	\$ 30,000	\$ 26,158	\$ 30,000	
Court Interpreter (0150037)	\$ 42,008						\$ 42,008	\$ 66,632	\$ 60,875	\$ 65,645	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 650,535						\$ 650,535	\$ 762,667	\$ 509,455	\$ 897,231	
Other Miscellaneous	\$ 50,352	\$ 200,000					\$ 250,352	\$ 50,352	\$ 50,352	\$ 50,352	
	\$ 5,427,976	\$ 216,642					\$ 5,644,618	\$ 5,392,629	\$ 4,684,554	\$ 5,081,570	
Grants											
AB 1058 Commissioner/Facilitator			\$ 256,305				\$ 256,305	\$ 291,436	\$ 249,140	\$ 294,663	
Other Judicial Council Grants			\$ 12,810				\$ 12,810	\$ 21,012	\$ 20,713	\$ 20,369	
Non-Judicial Council Grants			\$ 30,000				\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	
			\$ 299,116				\$ 299,116	\$ 342,448	\$ 299,853	\$ 345,032	
Other Financing Sources											
Interest Income	\$ 3,454	\$ 377					\$ 3,831	\$ 2,500	\$ 2,150	\$ 15,000	
Investment Income											
Donations											
Local Fees	\$ 10,392	\$ 18,284					\$ 28,676	\$ 41,000	\$ 29,921	\$ 47,000	
Non-Fee Revenues											
Enhanced Collections		\$ 65,880					\$ 65,880	\$ 75,212	\$ 59,426	\$ 76,285	
Escheatment											
Prior Year Revenue	\$ 16,678		\$ 0				\$ 16,678		\$ 43,166		
County Program - Restricted		\$ 172,046					\$ 172,046	\$ 298,200	\$ 388,575	\$ 418,106	
Reimbursement Other	\$ 1,400						\$ 1,400	\$ 4,500	\$ 11,938	\$ 4,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 270						\$ 270				
	\$ 32,194	\$ 256,587	\$ 0				\$ 288,782	\$ 421,412	\$ 535,176	\$ 560,891	
<b>Total Revenues</b>	\$ 5,460,171	\$ 473,229	\$ 299,116				\$ 6,232,515	\$ 6,156,489	\$ 5,519,583	\$ 5,987,493	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,363,048	\$ 59,961	\$ 167,941				\$ 2,590,950	\$ 2,504,514	\$ 2,293,189	\$ 2,295,482	
Temp Help	\$ 46,388						\$ 46,388		\$ 15,125		
Overtime	\$ 23,997						\$ 23,997	\$ 35,000	\$ 21,047	\$ 20,000	
Staff Benefits	\$ 1,263,960	\$ 47,691	\$ 85,651				\$ 1,397,302	\$ 1,374,719	\$ 1,270,818	\$ 1,142,801	
	\$ 3,697,393	\$ 107,652	\$ 253,592				\$ 4,058,637	\$ 3,914,233	\$ 3,600,179	\$ 3,458,283	
Operating Expenses and Equipment											
General Expense	\$ 305,060	\$ 1,643	\$ 21,814				\$ 328,517	\$ 239,713	\$ 466,002	\$ 649,396	
Printing	\$ 12,707	\$ 143					\$ 12,849	\$ 41,000	\$ 9,816	\$ 40,000	
Telecommunications	\$ 2,751	\$ 72,004	\$ 210				\$ 74,965	\$ 101,740	\$ 66,083	\$ 22,940	
Postage	\$ 7,973	\$ 555					\$ 8,528	\$ 32,000	\$ 31,591	\$ 32,000	
Insurance	\$ 13,472						\$ 13,472	\$ 6,000	\$ 5,328	\$ 6,000	
In-State Travel	\$ 1,947						\$ 1,947	\$ 5,500	\$ (12)	\$ 18,517	
Out-of-State Travel											
Training								\$ 2,500	\$ (245)	\$ 5,615	
Security Services	\$ 119,616		\$ 52,534				\$ 172,150	\$ 167,000	\$ 190,185	\$ 191,015	
Facility Operations	\$ 242,431		\$ 55,975				\$ 298,405	\$ 267,000	\$ 142,974	\$ 131,500	
Utilities	\$ 462						\$ 462		\$ 155		
Contracted Services	\$ 568,773	\$ 37,710	\$ 1,190				\$ 607,673	\$ 811,251	\$ 648,316	\$ 1,097,300	
Consulting and Professional Services	\$ 29,571	\$ 206,032					\$ 235,604	\$ 226,060	\$ 265,038	\$ 277,886	
Information Technology	\$ 440,190						\$ 440,190	\$ 391,759	\$ 271,851	\$ 358,000	
Major Equipment	\$ 3,200						\$ 3,200		\$ 35,380		
Other Items of Expense	\$ 1,516						\$ 1,516	\$ 2,500	\$ 1,014	\$ 2,500	
	\$ 1,749,670	\$ 318,086	\$ 131,723				\$ 2,199,479	\$ 2,294,023	\$ 2,133,476	\$ 2,832,669	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 9,784						\$ 9,784	\$ 21,500	\$ 17,988	\$ 21,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (78,159)	\$ 33,615	\$ 44,544				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 5,972		\$ 48				\$ 6,020		\$ 1,720		
	\$ (62,404)	\$ 33,615	\$ 44,593				\$ 15,804	\$ 21,500	\$ 19,708	\$ 21,500	
<b>Total Expenditures</b>	\$ 5,384,658	\$ 459,354	\$ 429,908				\$ 6,273,920	\$ 6,229,756	\$ 5,753,363	\$ 6,312,452	
Excess (Deficit) of Revenues Over Expenditures	\$ 75,513	\$ 13,875	\$ (130,792)				\$ (41,404)	\$ (73,266)	\$ (233,780)	\$ (324,959)	
Operating Transfers In (Out)	\$ (136,272)	\$ 5,480	\$ 130,792				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 254,754	\$ 174,893	\$ 0				\$ 429,647	\$ 429,647	\$ 663,427	\$ 663,427	
Ending Balance (Deficit)	\$ 193,995	\$ 194,247	\$ 0				\$ 388,242	\$ 356,380	\$ 429,647	\$ 338,468	

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

	For the month ended June									
	Fiscal Year 2021/22								2020/21	
	Personal 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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 1,448,349	\$ 626,551			\$ (5,938)		\$ 2,068,961	\$ 2,320,600	\$ 1,931,260	\$ 2,022,620
Traffic & Other Infractions	\$ 241,135	\$ 3,001			\$ (8,525)		\$ 235,611	\$ 159,595	\$ 240,463	\$ 160,026
Other Criminal Cases	\$ 375,083	\$ 17,985					\$ 393,068	\$ 329,586	\$ 343,087	\$ 281,527
Civil	\$ 199,760	\$ 23,031					\$ 222,791	\$ 243,916	\$ 253,600	\$ 200,006
Family & Children Services	\$ 238,281	\$ 109,503			\$ 0	\$ 0	\$ 347,784	\$ 460,357	\$ 257,825	\$ 412,983
Probate, Guardianship & Mental Health Services	\$ 31,021	\$ 67,006					\$ 98,027	\$ 87,710	\$ 75,183	\$ 73,029
Juvenile Dependency Services	\$ 26,468	\$ 138,007					\$ 164,475	\$ 397,408	\$ 212,262	\$ 308,704
Juvenile Delinquency Services	\$ 26,468	\$ 4,159					\$ 30,628	\$ 37,045	\$ 25,213	\$ 29,935
Other Court Operations	\$ 152,242	\$ 777,754					\$ 929,995	\$ 412,827	\$ 747,260	\$ 1,255,204
Court Interpreters	\$ 30,526	\$ 43,605					\$ 74,130	\$ 66,633	\$ 48,375	\$ 65,644
Jury Services	\$ 50,320	\$ 35,457	\$ 9,784				\$ 95,561	\$ 129,116	\$ 112,562	\$ 95,216
Security		\$ 140,852					\$ 140,852	\$ 167,000	\$ 222,838	\$ 157,000
Trial Court Operations Program	\$ 2,819,652	\$ 1,986,910	\$ 9,784		\$ (14,463)	\$ 0	\$ 4,801,884	\$ 4,811,794	\$ 4,469,928	\$ 5,061,894
Enhanced Collections	\$ 41,947	\$ 945			\$ 22,988		\$ 65,880	\$ 75,212	\$ 59,426	\$ 76,285
Other Non-Court Operations	\$ 6,440	\$ 96,181					\$ 102,621	\$ 46,117	\$ 59,788	\$ 70,709
Non-Court Operations Program	\$ 48,388	\$ 97,126			\$ 22,988		\$ 168,502	\$ 121,329	\$ 119,214	\$ 146,994
Executive Office	\$ 225,153	\$ 2,725					\$ 227,878	\$ 232,222	\$ 230,081	\$ 228,407
Fiscal Services	\$ 347,117	\$ 36,222			\$ (8,525)		\$ 374,814	\$ 222,971	\$ 311,327	\$ 259,918
Human Resources	\$ 388,573	\$ 23,448					\$ 412,021	\$ 206,498	\$ 225,874	\$ 172,455
Business & Facilities Services	\$ 544	\$ 31,743				\$ 6,020	\$ 38,307	\$ 240,650	\$ 133,133	\$ 175,440
Information Technology	\$ 229,210	\$ 21,305					\$ 250,515	\$ 394,292	\$ 263,808	\$ 267,344
Court Administration Program	\$ 1,190,597	\$ 115,443			\$ (8,525)	\$ 6,020	\$ 1,303,535	\$ 1,296,633	\$ 1,164,222	\$ 1,103,564
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 4,058,637	\$ 2,199,479	\$ 9,784		\$ 0	\$ 6,020	\$ 6,273,920	\$ 6,229,756	\$ 5,753,363	\$ 6,312,452

**2021-22 Constraints on Fiscal Year-End Fund Balance - Summary**

Tuolumne

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	194,247	-	-	-	-	-	194,247
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	193,995	-	193,995	-	-	-	-	-	-	193,995
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 193,995</b>	<b>\$ -</b>	<b>\$ 193,995</b>	<b>\$ 194,247</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 388,242</b>