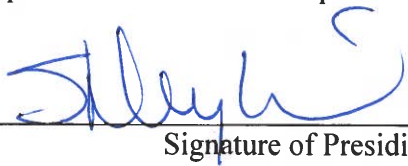


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

*Assistant*

**NOV 04 2022**

\_\_\_\_\_  
Date

Tuolumne

\_\_\_\_\_  
Court

2022/2023 - Q1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Tuolumne

Court

2022/2023 - Q1

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Tuolumne

Court

2022/2023 - Q1

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			

<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 September									
Fiscal Year 2022/23									2021/22
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (246,373)	\$ 351,650	\$ (101,737)				\$ 1,604	\$ 5,145	\$ 191,545
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 300	\$ 300	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 1,325							\$ 1,325	\$ 1,325
Cash with County	\$ 155,385	\$ (1,915)	\$ 0				\$ 369,458	\$ 522,928	\$ 406,790
Cash Outside of the JCC									
Cash Equivalents	\$ 1,698,523						\$ 73,578	\$ 1,772,101	\$ 1,274,780
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,608,861</b>	<b>\$ 349,736</b>	<b>\$ (101,737)</b>				<b>\$ 444,940</b>	<b>\$ 2,301,800</b>	<b>\$ 1,874,440</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0							\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 3,658	\$ 24,616	\$ 0					\$ 28,274	\$ 32,862
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 760	\$ 0	\$ 77,149					\$ 77,909	\$ 92,760
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 4,418</b>	<b>\$ 24,616</b>	<b>\$ 77,149</b>					<b>\$ 106,183</b>	<b>\$ 125,622</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>\$ 1,613,278</b>	<b>\$ 374,352</b>	<b>\$ (24,588)</b>				<b>\$ 444,940</b>	<b>\$ 2,407,982</b>	<b>\$ 2,000,062</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 95	\$ 0	\$ 0				\$ 0	\$ 95	\$ 0
Due to Other Funds		\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 85,574							\$ 85,574	\$ 0
TC145 Liability							\$ 75,367	\$ 75,367	\$ 65,506
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							\$ 116	\$ 116	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 85,670</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 75,482</b>	<b>\$ 161,152</b>	<b>\$ 65,506</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	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (18,497)							\$ (18,497)	\$ 0
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ (18,497)</b>	<b>\$ 0</b>						<b>\$ (18,497)</b>	<b>\$ 0</b>
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 402,100
Liabilities For Deposits	\$ 9,371							\$ 9,371	\$ 7,993
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 9,371</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 9,371</b>	<b>\$ 410,093</b>
<b>Total Liabilities</b>	<b>\$ 76,543</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 444,940</b>	<b>\$ 521,483</b>	<b>\$ 611,268</b>
<b>Total Fund Balance</b>	<b>\$ 1,536,735</b>	<b>\$ 374,352</b>	<b>\$ (24,588)</b>					<b>\$ 1,886,499</b>	<b>\$ 1,388,794</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,613,278</b>	<b>\$ 374,352</b>	<b>\$ (24,588)</b>				<b>\$ 444,940</b>	<b>\$ 2,407,982</b>	<b>\$ 2,000,062</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 September											
	Fiscal Year 2022/23							2021/22			
	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									
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 2,137,578	\$ 1,387						\$ 2,138,965		\$ 1,955,468	\$ 4,476,057
Improvement and Modernization Fund											\$ 6,921
Judges' Compensation (0150019)	\$ 7,500							\$ 7,500		\$ 7,500	\$ 30,000
Court Interpreter (0150037)	\$ 11,840							\$ 11,840		\$ 9,377	\$ 66,632
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 236,549							\$ 236,549		\$ 7,778	\$ 762,667
Other Miscellaneous		\$ 200,000						\$ 200,000			\$ 50,352
	\$ 2,393,467	\$ 201,387						\$ 2,594,854		\$ 1,980,124	\$ 5,392,629
Grants											
AB 1058 Commissioner/Facilitator			\$ 73,193					\$ 73,193		\$ 35,374	\$ 291,436
Other Judicial Council Grants			\$ 569					\$ 569		\$ 1,560	\$ 21,012
Non-Judicial Council Grants											\$ 30,000
			\$ 73,762					\$ 73,762		\$ 36,934	\$ 342,448
Other Financing Sources											
Interest Income	\$ 5,552	\$ 678						\$ 6,229		\$ 419	\$ 2,500
Investment Income											
Donations											
Local Fees	\$ 2,250	\$ 3,271						\$ 5,521		\$ 5,813	\$ 41,000
Non-Fee Revenues											
Enhanced Collections		\$ 3,404						\$ 3,404		\$ 10,335	\$ 75,212
Escheatment											
Prior Year Revenue										\$ 7,158	
County Program - Restricted		\$ 221						\$ 221		\$ 343	\$ 298,200
Reimbursement Other	\$ 250							\$ 250		\$ 617	\$ 4,500
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 8,052	\$ 7,574						\$ 15,626		\$ 24,684	\$ 421,412
<b>Total Revenues</b>	\$ 2,401,519	\$ 208,961	\$ 73,762					\$ 2,684,241		\$ 2,041,742	\$ 6,156,489
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 546,240	\$ 14,158	\$ 37,479					\$ 597,877		\$ 486,663	\$ 2,504,514
Temp Help	\$ 3,449							\$ 3,449		\$ 17,709	
Overtime	\$ 1,734							\$ 1,734		\$ 4,996	\$ 35,000
Staff Benefits	\$ 299,923	\$ 7,877	\$ 18,369					\$ 326,168		\$ 261,887	\$ 1,374,719
	\$ 851,345	\$ 22,036	\$ 55,848					\$ 929,229		\$ 771,255	\$ 3,914,233
Operating Expenses and Equipment											
General Expense	\$ 39,740	\$ 431	\$ 11,832					\$ 52,002		\$ 53,295	\$ 239,713
Printing	\$ 1,717							\$ 1,717		\$ 1,192	\$ 41,000
Telecommunications	\$ 3,729		\$ 53					\$ 3,781		\$ 31,689	\$ 101,740
Postage	\$ 1,366	\$ 165						\$ 1,531		\$ 1,707	\$ 32,000
Insurance	\$ 0							\$ 0			\$ 6,000
In-State Travel	\$ 362							\$ 362		\$ 125	\$ 5,500
Out-of-State Travel	\$ 134							\$ 134			
Training	\$ 750							\$ 750			\$ 2,500
Security Services	\$ 16,703		\$ 9,337					\$ 26,040		\$ 31,796	\$ 167,000
Facility Operations	\$ 24,323		\$ 9,743					\$ 34,066		\$ 48,146	\$ 267,000
Utilities	\$ 365							\$ 365		\$ 202	
Contracted Services	\$ 107,407	\$ 4,193	\$ 390					\$ 111,990		\$ 92,623	\$ 811,251
Consulting and Professional Services	\$ 6,605	\$ 0						\$ 6,605		\$ 29,647	\$ 226,060
Information Technology	\$ 15,779							\$ 15,779		\$ 13,517	\$ 391,759
Major Equipment											
Other Items of Expense	\$ 246							\$ 246		\$ 0	\$ 2,500
	\$ 219,226	\$ 4,788	\$ 31,354					\$ 255,368		\$ 303,939	\$ 2,294,023
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,388							\$ 1,388		\$ 1,380	\$ 21,500
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (13,181)	\$ 2,032	\$ 11,148					\$ 0		\$ 0	\$ 0
Prior Year Expense Adjustment										\$ 6,020	
	\$ (11,793)	\$ 2,032	\$ 11,148					\$ 1,388		\$ 7,400	\$ 21,500
<b>Total Expenditures</b>	\$ 1,058,778	\$ 28,857	\$ 98,349					\$ 1,185,984		\$ 1,082,594	\$ 6,229,756
Excess (Deficit) of Revenues Over Expenditures	\$ 1,342,740	\$ 180,104	\$ (24,588)					\$ 1,498,257		\$ 959,148	\$ (73,266)
Operating Transfers In (Out)											\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 193,995	\$ 194,247	\$ 0					\$ 388,242	\$ 388,242	\$ 429,647	\$ 429,647
Ending Balance (Deficit)	\$ 1,536,735	\$ 374,352	\$ (24,588)					\$ 1,886,499	\$ 388,242	\$ 1,388,794	\$ 356,380

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

	For the month ended September									
	Fiscal Year 2022/23								2021/22	
	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	\$ 337,586	\$ 83,222			\$ (992)		\$ 419,816		\$ 386,365	\$ 2,320,600
Traffic & Other Infractions	\$ 44,779	\$ 479			\$ (804)		\$ 44,454		\$ 52,397	\$ 159,595
Other Criminal Cases	\$ 90,389	\$ 450					\$ 90,839		\$ 71,439	\$ 329,586
Civil	\$ 54,775	\$ 1,863					\$ 56,638		\$ 41,279	\$ 243,916
Family & Children Services	\$ 58,507	\$ 14,466			\$ 0		\$ 72,974		\$ 55,000	\$ 460,357
Probate, Guardianship & Mental Health Services	\$ 7,157	\$ 10,552					\$ 17,709		\$ 13,183	\$ 87,710
Juvenile Dependency Services	\$ 7,140	\$ 20,902					\$ 28,042		\$ 10,399	\$ 397,408
Juvenile Delinquency Services	\$ 7,140	\$ 219					\$ 7,359		\$ 5,157	\$ 37,045
Other Court Operations	\$ 33,485	\$ 51,885					\$ 85,370		\$ 121,330	\$ 412,827
Court Interpreters	\$ 5,998	\$ 10,677					\$ 16,676		\$ 11,602	\$ 66,633
Jury Services	\$ 15,709	\$ 1,935	\$ 1,388				\$ 19,032		\$ 11,610	\$ 129,116
Security		\$ 29,514					\$ 29,514		\$ 35,179	\$ 167,000
Trial Court Operations Program	\$ 662,665	\$ 226,164	\$ 1,388		\$ (1,796)		\$ 888,421		\$ 814,941	\$ 4,811,794
Enhanced Collections	\$ 10,162	\$ 297			\$ 2,032		\$ 12,492		\$ 10,488	\$ 75,212
Other Non-Court Operations		\$ 4,491					\$ 4,491		\$ 4,726	\$ 46,117
Non-Court Operations Program	\$ 10,162	\$ 4,788			\$ 2,032		\$ 16,983		\$ 15,213	\$ 121,329
Executive Office	\$ 51,266	\$ 150					\$ 51,416		\$ 42,974	\$ 232,222
Fiscal Services	\$ 83,957	\$ 6,253			\$ (237)		\$ 89,973		\$ 75,544	\$ 222,971
Human Resources	\$ 58,168	\$ 14,404					\$ 72,572		\$ 53,644	\$ 206,498
Business & Facilities Services	\$ 571	\$ 3,352					\$ 3,923		\$ 31,405	\$ 240,650
Information Technology	\$ 62,438	\$ 257					\$ 62,696		\$ 48,873	\$ 394,292
Court Administration Program	\$ 256,401	\$ 24,416			\$ (237)		\$ 280,580		\$ 252,440	\$ 1,296,633
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 929,229	\$ 255,368	\$ 1,388		\$ 0		\$ 1,185,984		\$ 1,082,594	\$ 6,229,756