

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

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

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

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 2022/23									2021/22
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue							
		General	Non-Grant						
ASSETS									
Operations	\$ (202.933)	\$ 311.667	\$ (119.374)				\$ 773	\$ (9.866)	\$ 446.373
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	\$ 159.610	\$ (1.600)	\$ 0				\$ 369.458	\$ 527.468	\$ 406.790
Cash Outside of the JCC									
Cash Equivalents	\$ 1.127.387						\$ 57.873	\$ 1.185.260	\$ 631.109
Total Cash and Cash Equivalents	\$ 1.085.389	\$ 310.067	\$ (119.374)				\$ 428.104	\$ 1.704.187	\$ 1.485.597
Short-Term Investment									
Investments									
Total Investments									
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	\$ 32.024	\$ 0					\$ 35.681	\$ 23.217
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 2.260	\$ 0	\$ 37.189					\$ 39.449	\$ 107.691
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 5.918	\$ 32.024	\$ 37.189					\$ 75.130	\$ 130.907
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 1.091.307	\$ 342.091	\$ (82.185)				\$ 428.104	\$ 1.779.317	\$ 1.616.504
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 15.504	\$ 0	\$ 0				\$ 0	\$ 15.504	\$ 4.027
Due to Other Funds		\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0	\$ 192						\$ 192	\$ 0
TC145 Liability							\$ 58.446	\$ 58.446	\$ 64.791
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							\$ 200	\$ 200	\$ 5
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 15.504	\$ 192	\$ 0				\$ 58.646	\$ 74.342	\$ 68.823
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 369.458	\$ 369.458	\$ 135.669
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 369.458	\$ 369.458	\$ 135.669
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (46.404)							\$ (46.404)	
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ (46.404)	\$ 0						\$ (46.404)	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 402.100
Liabilities For Deposits	\$ 9.956							\$ 9.956	\$ 8.447
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 9.956	\$ 0	\$ 0					\$ 9.956	\$ 410.547
Total Liabilities	\$ (20.944)	\$ 192	\$ 0				\$ 428.104	\$ 407.351	\$ 615.039
Total Fund Balance	\$ 1.112.251	\$ 341.899	\$ (82.185)					\$ 1.371.965	\$ 1.001.465
Total Liabilities and Fund Balance	\$ 1.091.307	\$ 342.091	\$ (82.185)				\$ 428.104	\$ 1.779.317	\$ 1.616.504

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,754.997	\$ 9.709					\$ 3,764.706	\$ 4,733.070	\$ 3,615.336	\$ 4,476.057	
Improvement and Modernization Fund	\$ 156.187						\$ 156.187	\$ 6.921		\$ 6.921	
Judges' Compensation (0150019)	\$ 22.500						\$ 22.500	\$ 30.000	\$ 22.500	\$ 30.000	
Court Interpreter (0150037)	\$ 42.520						\$ 42.520	\$ 61.360	\$ 31.131	\$ 66.632	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 556.517						\$ 556.517	\$ 587.566	\$ 381.364	\$ 762.667	
Other Miscellaneous	\$ 50.352	\$ 200.000					\$ 250.352	\$ 250.352	\$ 250.352	\$ 50.352	
	\$ 4,583.073	\$ 209.709					\$ 4,792.782	\$ 5,669.269	\$ 4,300.683	\$ 5,392.629	
Grants											
AB 1058 Commissioner/Facilitator			\$ 198.845				\$ 198.845	\$ 291.742	\$ 184.878	\$ 291.436	
Other Judicial Council Grants			\$ 20.209				\$ 20.209	\$ 21.200	\$ 11.568	\$ 21.012	
Non-Judicial Council Grants			\$ 12.750				\$ 12.750	\$ 30.000	\$ 14.359	\$ 30.000	
			\$ 231.804				\$ 231.804	\$ 342.942	\$ 210.806	\$ 342.448	
Other Financing Sources											
Interest Income	\$ 33.396	\$ 6.478					\$ 39.874	\$ 3.500	\$ 625	\$ 2.500	
Investment Income											
Donations											
Local Fees	\$ 7.040	\$ 11.538					\$ 18.578	\$ 42.000	\$ 17.921	\$ 41.000	
Non-Fee Revenues											
Enhanced Collections		\$ 34.592					\$ 34.592	\$ 72.665	\$ 32.217	\$ 75.212	
Escheatment											
Prior Year Revenue	\$ 55.588	\$ (192)					\$ 55.397		\$ 16.678		
County Program - Restricted		\$ 5.962					\$ 5.962	\$ 9.435	\$ 66.467	\$ 298.200	
Reimbursement Other	\$ 900						\$ 900	\$ 4.500	\$ 1.400	\$ 4.500	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 96.925	\$ 58.378					\$ 155.303	\$ 132.100	\$ 135.308	\$ 421.412	
Total Revenues	\$ 4,679.998	\$ 268.087	\$ 231.804				\$ 5,179.889	\$ 6,144.311	\$ 4,646.796	\$ 6,156.489	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,719.792	\$ 48.372	\$ 119.519				\$ 1,887.683	\$ 2,826.309	\$ 1,801.220	\$ 2,504.514	
Temp Help	\$ 4.909						\$ 4.909		\$ 37.434		
Overtime	\$ 8.439						\$ 8.439	\$ 35.000	\$ 20.726	\$ 35.000	
Staff Benefits	\$ 771.984	\$ 36.475	\$ 61.447				\$ 869.906	\$ 1,569.469	\$ 803.070	\$ 1,374.719	
	\$ 2,505.124	\$ 84.847	\$ 180.966				\$ 2,770.937	\$ 4,430.778	\$ 2,662.451	\$ 3,914.233	
Operating Expenses and Equipment											
General Expense	\$ 148.124	\$ 1.432	\$ 27.840				\$ 177.395	\$ 173.284	\$ 203.785	\$ 239.713	
Printing	\$ 5.012						\$ 5.012	\$ 15.000	\$ 10.661	\$ 41.000	
Telecommunications	\$ 27.245		\$ 158				\$ 27.403	\$ 91.760	\$ 63.694	\$ 101.740	
Postage	\$ 16.225	\$ 503					\$ 16.728	\$ 26.810	\$ 5.306	\$ 32.000	
Insurance	\$ 10.021						\$ 10.021	\$ 13.500	\$ 10.983	\$ 6.000	
In-State Travel	\$ 4.198						\$ 4.198	\$ 5.500	\$ 1.800	\$ 5.500	
Out-of-State Travel	\$ 134						\$ 134				
Training	\$ 3.997						\$ 3.997	\$ 2.500		\$ 2.500	
Security Services	\$ 63.753		\$ 35.636				\$ 99.389	\$ 172.005	\$ 114.570	\$ 167.000	
Facility Operations	\$ 121.956		\$ 33.886				\$ 155.842	\$ 268.000	\$ 195.929	\$ 267.000	
Utilities	\$ 376						\$ 376	\$ 750	\$ 393		
Contracted Services	\$ 506.480	\$ 21.169	\$ 1.890				\$ 529.539	\$ 767.709	\$ 410.854	\$ 811.251	
Consulting and Professional Services	\$ 15.787	\$ 0					\$ 15.787	\$ 187.298	\$ 72.526	\$ 226.060	
Information Technology	\$ 359.755						\$ 359.755	\$ 51.887	\$ 303.934	\$ 391.759	
Major Equipment									\$ 3.200		
Other Items of Expense	\$ 3.158						\$ 3.158	\$ 2.500	\$ 920	\$ 2.500	
	\$ 1,286.222	\$ 23.103	\$ 99.409				\$ 1,408.734	\$ 1,778.503	\$ 1,398.554	\$ 2,294.023	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 11.884						\$ 11.884	\$ 21.500	\$ 7.954	\$ 21.500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (48.203)	\$ 14.590	\$ 33.614				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 4.611						\$ 4.611		\$ 6.020		
	\$ (31.708)	\$ 14.590	\$ 33.614				\$ 16.495	\$ 21.500	\$ 13.974	\$ 21.500	
Total Expenditures	\$ 3,759.638	\$ 122.540	\$ 313.989				\$ 4,196.166	\$ 6,230.781	\$ 4,074.978	\$ 6,229.756	
Excess (Deficit) of Revenues Over Expenditures	\$ 920.360	\$ 145.548	\$ (82.185)				\$ 983.723	\$ (86.470)	\$ 571.819	\$ (73.266)	
Operating Transfers In (Out)	\$ (2.104)	\$ 2.104					\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 193.995	\$ 194.247	\$ 0				\$ 388.242	\$ 388.242	\$ 429.647	\$ 429.647	
Ending Balance (Deficit)	\$ 1,112.251	\$ 341.899	\$ (82.185)				\$ 1,371.965	\$ 301.772	\$ 1,001.465	\$ 356.380	

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

For the month ended March										
Fiscal Year 2022/23									2021/22	
	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	\$ 1,017.184	\$ 278.605			\$ (1.617)		\$ 1,294.172	\$ 2,191.675	\$ 1,283.955	\$ 2,320.600
Traffic & Other Infractions	\$ 95.549	\$ 1,791			\$ (3,760)		\$ 93.579	\$ 183.950	\$ 156.121	\$ 159.595
Other Criminal Cases	\$ 225.356	\$ 9,688					\$ 235.045	\$ 380.314	\$ 257.480	\$ 329.586
Civil	\$ 140.785	\$ 14,067					\$ 154.852	\$ 281.446	\$ 145.782	\$ 243.916
Family & Children Services	\$ 163.393	\$ 49,990			\$ 0		\$ 213.383	\$ 528.996	\$ 217.840	\$ 460.357
Probate, Guardianship & Mental Health Services	\$ 23.402	\$ 57,582					\$ 80.984	\$ 102.894	\$ 68.751	\$ 87.710
Juvenile Dependency Services	\$ 23.552	\$ 210,296					\$ 233.848	\$ 374.912	\$ 88.487	\$ 397.408
Juvenile Delinquency Services	\$ 23.552	\$ 2,358					\$ 25.910	\$ 40.390	\$ 18.343	\$ 37.045
Other Court Operations	\$ 211.786	\$ 511,269					\$ 723.055	\$ 462,050	\$ 633,531	\$ 412,827
Court Interpreters	\$ 19,654	\$ 22,548					\$ 42,202	\$ 61,360	\$ 51,626	\$ 66,633
Jury Services	\$ 50,429	\$ 45,896	\$ 11,884				\$ 108,209	\$ 131,905	\$ 44,762	\$ 129,116
Security		\$ 102,863					\$ 102,863	\$ 165,605	\$ 103,917	\$ 167,000
Trial Court Operations Program	\$ 1,994.643	\$ 1,306,952	\$ 11,884		\$ (5,378)		\$ 3,308,101	\$ 4,905,497	\$ 3,070,595	\$ 4,811,794
Enhanced Collections	\$ 28,071	\$ 967			\$ 5,614		\$ 34,652	\$ 72,665	\$ 48,827	\$ 75,212
Other Non-Court Operations	\$ 4,626	\$ 22,136					\$ 26,763	\$ 44,849	\$ 16,719	\$ 46,117
Non-Court Operations Program	\$ 32,697	\$ 23,103			\$ 5,614		\$ 61,415	\$ 117,514	\$ 65,546	\$ 121,329
Executive Office	\$ 155,080	\$ 450					\$ 155,530	\$ 235,611	\$ 145,684	\$ 232,222
Fiscal Services	\$ 226,570	\$ 14,799			\$ (237)		\$ 241,133	\$ 313,413	\$ 258,219	\$ 222,971
Human Resources	\$ 167,157	\$ 27,084					\$ 194,241	\$ 294,719	\$ 316,370	\$ 206,498
Business & Facilities Services	\$ 571	\$ 29,438				\$ 4,611	\$ 34,620	\$ 78,050	\$ 73,658	\$ 240,650
Information Technology	\$ 194,219	\$ 6,908					\$ 201,127	\$ 285,977	\$ 144,907	\$ 394,292
Court Administration Program	\$ 743,597	\$ 78,679			\$ (237)	\$ 4,611	\$ 826,650	\$ 1,207,770	\$ 938,838	\$ 1,296,633
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0			
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,770,937	\$ 1,408,734	\$ 11,884		\$ 0	\$ 4,611	\$ 4,196,166	\$ 6,230,781	\$ 4,074,978	\$ 6,229,756