

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.



Acting

Signature of Presiding Judge or Court Executive
Shelley Walker

12/13/2016

Date

Tuolumne

Court

2016/2017 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tuolumne

Court

2016/2017 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tuolumne

Court

2016/2017 Q1

Fiscal Year and Ending Quarter

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

¹ 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 2016/17									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
ASSETS									
Operations	\$ 460,277	\$ 61,651	\$ (87,314)				\$ 13,463	\$ 448,078	\$ 433,439
Payroll									
Jury									
Revolving									
Other	\$ 0							\$ 0	\$ 0
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 1,125							\$ 1,125	\$ 1,125
Cash with County	\$ 76,234	\$ 0	\$ (18,082)				\$ 189,003	\$ 247,156	\$ 166,210
Cash Outside of the JCC									
Cash Equivalents	\$ 343,700						\$ 66,553	\$ 410,253	\$ 420,886
Total Cash and Cash Equivalents	\$ 881,336	\$ 61,651	\$ (105,396)				\$ 269,019	\$ 1,106,611	\$ 1,021,661
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0							\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 9,429	\$ 0					\$ 9,429	\$ 19,787
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 2,025	\$ 0	\$ 105,396					\$ 107,421	\$ 104,307
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 2,025	\$ 9,429	\$ 105,396				\$ 0	\$ 116,850	\$ 124,094
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 883,361	\$ 71,081	\$ 0				\$ 269,019	\$ 1,223,461	\$ 1,145,755
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,550	\$ 0	\$ 0				\$ 0	\$ 2,550	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 80,015	\$ 80,015	\$ 69,550
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 1	\$ 1	\$ 3
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 2,550	\$ 0	\$ 0				\$ 80,016	\$ 82,566	\$ 69,554
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 189,003	\$ 189,003	\$ 210,762
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 189,003	\$ 189,003	\$ 210,762
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Revenue Collected in Advance									
Liabilities For Deposits	\$ 3,516							\$ 3,516	\$ 1,757
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,516							\$ 3,516	\$ 1,757
Total Liabilities	\$ 6,066	\$ 0	\$ 0				\$ 269,019	\$ 275,086	\$ 282,073
Total Fund Balance	\$ 877,295	\$ 71,081	\$ 0					\$ 948,375	\$ 863,682
Total Liabilities and Fund Balance	\$ 883,361	\$ 71,081	\$ 0				\$ 269,019	\$ 1,223,461	\$ 1,145,755

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 2016/17								2015/16			
	Governmental Funds				Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
General	Special Revenue		Grant									
		Non-Grant	Grant									
REVENUES												
State Financing Sources												
Trial Court Trust Fund	\$ 1,588,701	\$ 2,774						\$ 1,591,475	\$ 3,201,479	\$ 1,505,996	\$ 3,028,747	
Improvement and Modernization Fund								\$ 7,833	\$ 7,833	\$ 7,833	\$ 7,833	
Judges' Compensation (45.25)	\$ 7,500							\$ 7,500	\$ 30,000	\$ 7,500	\$ 30,000	
Court Interpreter (45.45)	\$ 7,127							\$ 7,127	\$ 17,500	\$ 1,011	\$ 16,200	
Civil Coordination Reimbursement (45.55)												
MOU Reimbursements (45.10 and General)	\$ 22,088							\$ 22,088	\$ 215,716	\$ 44,100	\$ 196,983	
Other Miscellaneous									\$ 50,352		\$ 50,352	
	\$ 1,625,416	\$ 2,774						\$ 1,628,190	\$ 3,522,880	\$ 1,558,607	\$ 3,330,115	
Grants												
AB 1058 Commissioner/Facilitator			\$ 83,669					\$ 83,669	\$ 294,663	\$ 84,200	\$ 293,421	
Other Judicial Council Grants			\$ 19,432					\$ 19,432	\$ 105,862	\$ 20,850	\$ 91,186	
Non-Judicial Council Grants									\$ 30,000		\$ 30,000	
			\$ 103,101					\$ 103,101	\$ 430,525	\$ 104,850	\$ 414,607	
Other Financing Sources												
Interest Income	\$ 302	\$ 15						\$ 316	\$ 2,400	\$ 61	\$ 1,650	
Investment Income												
Donations												
Local Fees	\$ 1,667	\$ 6,983						\$ 8,650	\$ 46,000	\$ 6,449	\$ 46,500	
Non-Fee Revenues												
Enhanced Collections		\$ 14,908						\$ 14,908	\$ 51,299	\$ 18,712	\$ 60,582	
Escheatment												
Prior Year Revenue												
County Program - Restricted		\$ 36,055						\$ 36,055	\$ 47,405	\$ 11,782	\$ 46,319	
Reimbursement Other	\$ 220							\$ 220	\$ 5,500	\$ 849	\$ 5,500	
Sale of Fixed Assets												
Other Miscellaneous												
	\$ 2,189	\$ 57,960						\$ 60,149	\$ 152,604	\$ 37,853	\$ 160,551	
Total Revenues	\$ 1,627,605	\$ 60,734	\$ 103,101					\$ 1,791,440	\$ 4,106,009	\$ 1,701,310	\$ 3,905,273	
EXPENDITURES												
Personal Services												
Salaries - Permanent	\$ 356,232	\$ 27,417	\$ 46,998					\$ 430,647	\$ 1,953,095	\$ 443,189	\$ 1,950,268	
Temp Help	\$ 1,788							\$ 1,788				
Overtime	\$ 97							\$ 97				
Staff Benefits	\$ 184,371	\$ 16,580	\$ 22,933					\$ 223,884	\$ 973,931	\$ 206,142	\$ 891,888	
	\$ 542,488	\$ 43,997	\$ 69,931					\$ 656,416	\$ 2,927,026	\$ 649,331	\$ 2,841,956	
Operating Expenses and Equipment												
General Expense	\$ 32,713	\$ 436	\$ 11,936					\$ 45,085	\$ 185,208	\$ 32,588	\$ 147,480	
Printing	\$ 1,702	\$ 57						\$ 1,759	\$ 15,550	\$ 2,170	\$ 15,200	
Telecommunications	\$ 9,470		\$ 564					\$ 10,035	\$ 60,300	\$ 15,049	\$ 84,725	
Postage	\$ 6,883	\$ 414						\$ 7,298	\$ 31,850	\$ 2,858	\$ 21,850	
Insurance									\$ 3,800		\$ 2,900	
In-State Travel	\$ 1,083		\$ 2,473					\$ 3,556	\$ 10,725	\$ 41	\$ 6,000	
Out-of-State Travel												
Training			\$ 880					\$ 880	\$ 6,649	\$ 345	\$ 1,275	
Security Services	\$ 28,868							\$ 28,868	\$ 150,000	\$ 23,092	\$ 150,000	
Facility Operations	\$ 13,874							\$ 13,874	\$ 112,000	\$ 6,680	\$ 100,120	
Utilities												
Contracted Services	\$ 51,020	\$ 7,316	\$ 5,673					\$ 64,009	\$ 401,792	\$ 78,158	\$ 346,260	
Consulting and Professional Services	\$ 6,930							\$ 6,930	\$ 32,100	\$ 6,812	\$ 30,100	
Information Technology	\$ 102,083	\$ 1,177	\$ 4,377					\$ 107,637	\$ 123,498	\$ 110,710	\$ 111,216	
Major Equipment												
Other Items of Expense	\$ 436							\$ 436	\$ 2,000	\$ 277	\$ 750	
	\$ 255,062	\$ 9,401	\$ 25,002					\$ 290,365	\$ 1,135,472	\$ 278,781	\$ 1,017,876	
Special Items of Expense												
Grand Jury												
Jury Costs	\$ 4,344							\$ 4,344	\$ 21,000	\$ 9,600	\$ 21,000	
Judgments, Settlements and Claims												
Debt Service												
Other												
Capital Costs												
Internal Cost Recovery	\$ (18,249)	\$ 4,263	\$ 13,986					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment												
	\$ (13,905)	\$ 4,263	\$ 13,986					\$ 4,344	\$ 21,000	\$ 9,600	\$ 21,000	
Total Expenditures	\$ 783,645	\$ 57,661	\$ 109,819					\$ 951,125	\$ 4,083,498	\$ 937,712	\$ 3,880,832	
Excess (Deficit) of Revenues Over Expenditures	\$ 843,959	\$ 3,074	\$ (6,718)					\$ 840,315	\$ 22,511	\$ 763,598	\$ 24,441	
Operating Transfers In (Out)	\$ (7,130)	\$ 411	\$ 6,718					\$ 0	\$ 0	\$ 0	\$ 1	
Fund Balance (Deficit)												
Beginning Balance (Deficit)	\$ 40,465	\$ 67,595	\$ 0					\$ 108,060	\$ 108,060	\$ 100,084	\$ 100,084	
Ending Balance (Deficit)	\$ 877,295	\$ 71,081	\$ 0					\$ 948,375	\$ 130,571	\$ 863,682	\$ 124,526	

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

	For the month ended September									
	Fiscal Year 2016/17							2015/16		
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 201,606	\$ 64,091					\$ 264,276	\$ 1,238,830	\$ 271,377	\$ 1,212,168
Traffic & Other Infractions	\$ 39,587	\$ 6,277					\$ 44,443	\$ 232,757	\$ 30,298	\$ 178,201
Other Criminal Cases	\$ 74,369	\$ 5,711					\$ 80,080	\$ 247,407	\$ 73,067	\$ 269,488
Civil	\$ 40,873	\$ 15,099					\$ 55,972	\$ 228,582	\$ 51,376	\$ 175,240
Family & Children Services	\$ 38,927	\$ 25,136			\$ 0		\$ 64,063	\$ 353,974	\$ 84,883	\$ 278,509
Probate, Guardianship & Mental Health Services	\$ 7,014	\$ 4,641					\$ 11,655	\$ 90,124	\$ 12,878	\$ 53,198
Juvenile Dependency Services	\$ 171	\$ 14,757					\$ 14,928	\$ 158,470	\$ 31,758	\$ 188,665
Juvenile Delinquency Services	\$ 171	\$ 1,511					\$ 1,683	\$ 26,420	\$ 10,396	\$ 41,380
Other Court Operations	\$ 1,925	\$ 952					\$ 2,877	\$ 2,581	\$ 4,475	\$ 2,581
Court Interpreters	\$ 80	\$ 9,069					\$ 9,149	\$ 18,431	\$ 5,815	\$ 32,540
Jury Services	\$ 10,897	\$ 33,780	\$ 4,344				\$ 49,021	\$ 53,971	\$ 35,298	\$ 111,632
Security		\$ 29,248					\$ 29,248	\$ 151,200	\$ 24,804	\$ 150,000
Trial Court Operations Program	\$ 415,620	\$ 210,272	\$ 4,344		\$ (2,842)		\$ 627,394	\$ 2,802,747	\$ 636,425	\$ 2,693,602
Enhanced Collections	\$ 8,997	\$ 1,648			\$ 4,263		\$ 14,908	\$ 51,299	\$ 18,712	\$ 60,582
Other Non-Court Operations	\$ 35,000	\$ 7,753					\$ 42,753	\$ 82,105	\$ 19,600	\$ 78,019
Non-Court Operations Program	\$ 43,997	\$ 9,401			\$ 4,263		\$ 57,661	\$ 133,404	\$ 38,312	\$ 138,601
Executive Office	\$ 44,853	\$ 1,786					\$ 46,639	\$ 200,566	\$ 44,631	\$ 191,062
Fiscal Services	\$ 45,853	\$ 8,349			\$ (1,421)		\$ 52,781	\$ 221,271	\$ 49,343	\$ 210,310
Human Resources	\$ 42,326	\$ 1,087					\$ 43,413	\$ 241,625	\$ 52,678	\$ 190,820
Business & Facilities Services	\$ 17,787	\$ 25,540					\$ 43,328	\$ 231,572	\$ 37,723	\$ 218,810
Information Technology	\$ 45,980	\$ 33,930					\$ 79,910	\$ 252,313	\$ 78,601	\$ 237,627
Court Administration Program	\$ 196,799	\$ 70,692			\$ (1,421)		\$ 266,070	\$ 1,147,347	\$ 262,975	\$ 1,048,629
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 656,416	\$ 290,365	\$ 4,344		\$ 0		\$ 951,125	\$ 4,083,498	\$ 937,712	\$ 3,880,832