

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.

Jeanine H. Lecker

Signature of Presiding Judge or Court Executive

11/28/2017

Date

Tuolumne

Court

FY 2017/2018 - Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tuolumne

Court

FY 2017/2018 - Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tuolumne

Court

FY 2017/2018 - 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)	47.5	47.5			

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 2017/18								2016/17	
	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	\$ 232,162	\$ 59,811	\$ (98,407)				\$ 6,550	\$ 200,115	\$ 448,078
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	\$ (24,181)	\$ 0	\$ (18,082)				\$ 184,625	\$ 142,362	\$ 247,156
Cash Outside of the JCC									
Cash Equivalents	\$ 687,419						\$ 82,032	\$ 769,451	\$ 410,253
Total Cash and Cash Equivalents	\$ 896,525	\$ 59,811	\$ (116,489)				\$ 273,207	\$ 1,113,054	\$ 1,106,611
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	\$ 23,023	\$ 0					\$ 23,023	\$ 9,429
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 40,096	\$ 2,774	\$ 123,510					\$ 166,379	\$ 107,421
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 40,096	\$ 25,797	\$ 123,510				\$ 0	\$ 189,403	\$ 116,850
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 936,620	\$ 85,608	\$ 7,021				\$ 273,207	\$ 1,302,456	\$ 1,223,461
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 9,531	\$ 0	\$ 0				\$ 0	\$ 9,531	\$ 2,550
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 88,530	\$ 88,530	\$ 80,015
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							\$ 51	\$ 51	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 9,531	\$ 0	\$ 0				\$ 88,581	\$ 98,113	\$ 82,566
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 184,625	\$ 184,625	\$ 189,003
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 184,625	\$ 184,625	\$ 189,003
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	\$ 3,516
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,516							\$ 3,516	\$ 3,516
Total Liabilities	\$ 13,048	\$ 0	\$ 0				\$ 273,207	\$ 286,254	\$ 275,086
Total Fund Balance	\$ 923,572	\$ 85,608	\$ 7,021					\$ 1,016,202	\$ 948,375
Total Liabilities and Fund Balance	\$ 936,620	\$ 85,608	\$ 7,021				\$ 273,207	\$ 1,302,456	\$ 1,223,461

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 2017/18										2016/17	
	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						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,678,616	\$ 4,161					\$ 1,682,777	\$ 3,371,120	\$ 1,591,475	\$ 3,201,479	
Improvement and Modernization Fund											
Judges' Compensation (0150019)	\$ 7,500						\$ 7,500	\$ 30,000	\$ 7,500	\$ 30,000	
Court Interpreter (0150037)	\$ 1,159						\$ 1,159	\$ 17,500	\$ 7,127	\$ 17,500	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 46,052						\$ 46,052	\$ 271,652	\$ 22,088	\$ 215,716	
Other Miscellaneous								\$ 50,352		\$ 50,352	
	\$ 1,733,327	\$ 4,161					\$ 1,737,488	\$ 3,740,624	\$ 1,628,190	\$ 3,522,880	
Grants											
AB 1058 Commissioner/Facilitator			\$ 73,592				\$ 73,592	\$ 294,663	\$ 83,669	\$ 294,663	
Other Judicial Council Grants			\$ 30,983				\$ 30,983	\$ 62,416	\$ 19,432	\$ 105,862	
Non-Judicial Council Grants								\$ 30,000		\$ 30,000	
			\$ 104,575				\$ 104,575	\$ 387,079	\$ 103,101	\$ 430,525	
Other Financing Sources											
Interest Income	\$ 838	\$ 45					\$ 883	\$ 3,800	\$ 316	\$ 2,400	
Investment Income											
Donations											
Local Fees	\$ 910	\$ 5,407					\$ 6,317	\$ 43,550	\$ 8,650	\$ 46,000	
Non-Fee Revenues											
Enhanced Collections		\$ 11,192					\$ 11,192	\$ 51,016	\$ 14,908	\$ 51,299	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 1,714					\$ 1,714	\$ 48,229	\$ 36,055	\$ 47,405	
Reimbursement Other	\$ 619						\$ 619	\$ 4,200	\$ 220	\$ 5,500	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 2,367	\$ 18,358					\$ 20,725	\$ 150,795	\$ 60,149	\$ 152,604	
Total Revenues	\$ 1,735,694	\$ 22,519	\$ 104,575				\$ 1,862,788	\$ 4,278,498	\$ 1,791,440	\$ 4,106,009	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 375,651	\$ 7,249	\$ 37,883				\$ 420,783	\$ 2,022,904	\$ 430,647	\$ 1,953,095	
Temp Help									\$ 1,788		
Overtime	\$ 254						\$ 254	\$ 2,500	\$ 97		
Staff Benefits	\$ 208,903	\$ 3,499	\$ 17,695				\$ 230,097	\$ 974,473	\$ 223,884	\$ 973,931	
	\$ 584,808	\$ 10,747	\$ 55,577				\$ 851,133	\$ 2,999,877	\$ 656,416	\$ 2,927,028	
Operating Expenses and Equipment											
General Expense	\$ 31,410	\$ 385	\$ 17,076				\$ 48,871	\$ 191,220	\$ 45,085	\$ 185,208	
Printing	\$ 2,445	\$ 52					\$ 2,498	\$ 25,000	\$ 1,759	\$ 15,550	
Telecommunications	\$ 10,246		\$ 603				\$ 10,850	\$ 62,100	\$ 10,035	\$ 60,300	
Postage	\$ 2,502	\$ 344					\$ 2,845	\$ 32,000	\$ 7,298	\$ 31,850	
Insurance								\$ 4,500	\$ 3,800		
In-State Travel	\$ 849		\$ 3,031				\$ 3,881	\$ 14,640	\$ 3,556	\$ 10,725	
Out-of-State Travel											
Training	\$ 499		\$ 670				\$ 1,169	\$ 6,660	\$ 880	\$ 6,649	
Security Services	\$ 14,102						\$ 14,102	\$ 150,000	\$ 28,868	\$ 150,000	
Facility Operations	\$ 6,857						\$ 6,857	\$ 119,500	\$ 13,874	\$ 112,000	
Utilities											
Contracted Services	\$ 74,175	\$ 9,427	\$ 11,309				\$ 94,911	\$ 430,346	\$ 64,009	\$ 401,792	
Consulting and Professional Services	\$ 7,944						\$ 7,944	\$ 33,100	\$ 6,930	\$ 32,100	
Information Technology	\$ 128,739	\$ 1,212					\$ 129,951	\$ 165,270	\$ 107,637	\$ 123,498	
Major Equipment											
Other Items of Expense	\$ 0						\$ 0	\$ 2,500	\$ 436	\$ 2,000	
	\$ 279,768	\$ 11,420	\$ 32,691				\$ 323,878	\$ 1,236,836	\$ 290,385	\$ 1,135,472	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 5,113						\$ 5,113	\$ 21,000	\$ 4,344	\$ 21,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (16,307)	\$ 5,194	\$ 11,113				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (11,194)	\$ 5,194	\$ 11,113				\$ 5,113	\$ 21,000	\$ 4,344	\$ 21,000	
Total Expenditures	\$ 853,382	\$ 27,361	\$ 99,381				\$ 980,124	\$ 4,257,713	\$ 951,125	\$ 4,083,498	
Excess (Deficit) of Revenues Over Expenditures	\$ 882,312	\$ (4,842)	\$ 5,194				\$ 882,664	\$ 20,785	\$ 840,315	\$ 22,511	
Operating Transfers In (Out)	\$ (1,827)		\$ 1,827				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 43,088	\$ 90,450	\$ 0				\$ 133,538	\$ 133,538	\$ 108,060	\$ 108,060	
Ending Balance (Deficit)	\$ 923,572	\$ 85,608	\$ 7,021				\$ 1,016,202	\$ 154,323	\$ 948,375	\$ 130,571	

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

For the month ended September										
	Fiscal Year 2017/18							2016/17		
	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	\$ 238,610	\$ 73,600				\$ (1,731)	\$ 310,478	\$ 1,258,728	\$ 264,276	\$ 1,238,830
Traffic & Other Infractions	\$ 35,938	\$ 5,913				\$ (1,731)	\$ 40,120	\$ 234,516	\$ 44,443	\$ 232,757
Other Criminal Cases	\$ 71,365	\$ 6,579					\$ 77,944	\$ 258,195	\$ 80,080	\$ 247,407
Civil	\$ 34,777	\$ 14,335					\$ 49,112	\$ 233,145	\$ 55,972	\$ 228,582
Family & Children Services	\$ 39,668	\$ 29,552			\$ 0		\$ 69,219	\$ 358,091	\$ 64,063	\$ 353,974
Probate, Guardianship & Mental Health Services	\$ 6,685	\$ 6,272					\$ 12,957	\$ 74,721	\$ 11,655	\$ 90,124
Juvenile Dependency Services	\$ 518	\$ 20,394					\$ 20,912	\$ 208,161	\$ 14,928	\$ 158,470
Juvenile Delinquency Services	\$ 518	\$ 1,315					\$ 1,833	\$ 27,557	\$ 1,683	\$ 26,420
Other Court Operations		\$ 1,289					\$ 1,289	\$ 3,000	\$ 2,877	\$ 2,581
Court Interpreters	\$ 71	\$ 12,550					\$ 12,621	\$ 18,500	\$ 9,149	\$ 18,431
Jury Services	\$ 11,721	\$ 10,410	\$ 5,113				\$ 27,243	\$ 56,840	\$ 49,021	\$ 53,971
Security		\$ 15,638					\$ 15,638	\$ 151,200	\$ 29,248	\$ 151,200
Trial Court Operations Program	\$ 439,869	\$ 197,847	\$ 5,113			\$ (3,463)	\$ 639,366	\$ 2,882,654	\$ 627,394	\$ 2,802,747
Enhanced Collections	\$ 9,331	\$ 1,608				\$ 5,194	\$ 16,133	\$ 51,016	\$ 14,908	\$ 51,299
Other Non-Court Operations	\$ 1,417	\$ 9,811					\$ 11,228	\$ 82,729	\$ 42,753	\$ 82,105
Non-Court Operations Program	\$ 10,747	\$ 11,420				\$ 5,194	\$ 27,361	\$ 133,745	\$ 57,661	\$ 133,404
Executive Office	\$ 35,396	\$ 1,464					\$ 36,860	\$ 204,239	\$ 46,639	\$ 200,566
Fiscal Services	\$ 48,006	\$ 8,840				\$ (1,731)	\$ 55,115	\$ 223,718	\$ 52,781	\$ 221,271
Human Resources	\$ 54,013	\$ 1,785					\$ 55,798	\$ 243,494	\$ 43,413	\$ 241,625
Business & Facilities Services	\$ 17,773	\$ 25,007					\$ 42,780	\$ 252,973	\$ 43,328	\$ 231,572
Information Technology	\$ 45,327	\$ 77,515					\$ 122,842	\$ 316,890	\$ 79,910	\$ 252,313
Court Administration Program	\$ 200,516	\$ 114,611				\$ (1,731)	\$ 313,396	\$ 1,241,314	\$ 266,070	\$ 1,147,347
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 651,133	\$ 323,878	\$ 5,113			\$ 0	\$ 980,124	\$ 4,257,713	\$ 951,125	\$ 4,083,498