


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

05/09/2018

Date

#55 - Tuolumne

Court

FY 2017/2018 - Qtr 3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

#55 - Tuolumne

Court

FY 2017/2018 - Qtr 3

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

#55 - Tuolumne

Court

FY 2017/2018 - Qtr 3

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	47.75	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 March										
Fiscal Year 2017/18										
	Governmental Funds					Proprietary Funds	Judiciary Funds	Total Funds (Incl. Purposes Only)	Total Funds (Incl. Purposes Only)	2016/17 Total Funds (Incl. Purposes Only)
	General	Special Revenues	Debt Services	Capital Project	Grant					
ASSETS										
Operations Payroll	\$ 161,645	\$ 82,678			\$ (62,411)		\$ 6,044	\$ 197,956	\$ 211,230	
July										
Other	\$ 0						\$ (145)	\$ 0	\$ 0	
Distribution										
Civil Filing Fees										
Trust										
Credit Card	\$ 1,125							\$ 1,125	\$ 1,125	
Cash on Hand	\$ 76,234	\$ 0			\$ (18,082)		\$ 184,625	\$ 242,778	\$ 130,024	
Cash with County										
Cash Outside of the JCC										
Cash Equivalents	\$ 100,936						\$ 75,478	\$ 176,415	\$ 203,502	
Total Cash and Cash Equivalents	\$ 339,940	\$ 82,678			\$ (70,493)		\$ 266,003	\$ 616,128	\$ 543,887	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0				\$ 0			\$ 0	\$ 0	
Accounts Receivable - General	\$ 0							\$ 0	\$ 0	
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments	\$ 0	\$ 20,829			\$ 0			\$ 20,829	\$ 15,396	
Due From Other Courts	\$ 0						\$ 51	\$ 51	\$ 0	
Due From State	\$ 0	\$ 0			\$ 80,693			\$ 80,693	\$ 101,464	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 0	\$ 20,829			\$ 80,693		\$ 51	\$ 101,573	\$ 113,863	
Total Receivables										
Prepaid Expenses - General										
Salary and Travel Advances										
Counties										
Total Prepaid Expenses										
Other Assets										
Total Other Assets										
Total Assets	\$ 339,940	\$ 103,507			\$ 10,200		\$ 266,054	\$ 719,701	\$ 667,417	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0			\$ 0			\$ 0	\$ 0	
Accounts Payable - General	\$ 2,700	\$ 0			\$ 2,400		\$ 0	\$ 5,100	\$ 5,239	
Due to Other Funds	\$ 0	\$ 0			\$ 0			\$ 0	\$ 0	
Due to Other Courts	\$ 0				\$ 0			\$ 0	\$ 0	
Due to State	\$ 0				\$ 0			\$ 0	\$ 0	
TC-145 Liability	\$ 0				\$ 0		\$ 81,346	\$ 81,346	\$ 75,737	
Due to Other Governments	\$ 0				\$ 0			\$ 0	\$ 0	
AB 145 Due to Other Government Agency										
Due to Other Public Agencies	\$ 0							\$ 0	\$ 0	
Sales and Use Tax	\$ 0							\$ 83	\$ 24	
Interest										
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 2,700	\$ 0			\$ 2,400		\$ 81,429	\$ 85,629	\$ 81,000	
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC										
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits										
Accrued Payroll	\$ 0				\$ 0			\$ 0	\$ 0	
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable	\$ 0				\$ 0			\$ 0	\$ 0	
Payroll Clearing	\$ 0				\$ 0			\$ 0	\$ 0	
Total Payroll Liabilities										
Revenue Collected in Advance										
Liabilities For Deposits	\$ 4,447							\$ 4,447	\$ 3,516	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment	\$ 0							\$ 0	\$ 0	
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 4,447							\$ 4,447	\$ 3,516	
Total Liabilities	\$ 7,148	\$ 0			\$ 2,400		\$ 266,054	\$ 275,602	\$ 275,520	
Total Fund Balance	\$ 352,793	\$ 103,507			\$ 7,800			\$ 244,099	\$ 363,897	
Total Liabilities and Fund Balance	\$ 339,940	\$ 103,507			\$ 10,200		\$ 266,054	\$ 719,701	\$ 667,417	

Superior Court of California, County of Tuolumne
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

	Fiscal Year 2017/18										2016/17	
	Governmental Funds					Debt Service	Proprietary Funds	Enterprise Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special	Non-Grant	Grant	Capital Projects							
REVENUES												
State Financing Sources												
Trial Court Trust Fund	\$ 2,599,637		\$ 9,709						\$ 3,371,120	\$ 2,493,139	\$ 3,201,479	
Improvement and Modernization Fund	\$ 12,823								\$ 30,000	\$ 22,000	\$ 7,833	
Judges' Compensation (0150019)	\$ 20,000								\$ 30,000	\$ 30,000	\$ 30,000	
Court Interpreter (0150037)	\$ 24,562								\$ 17,500	\$ 19,515	\$ 17,500	
Civil Coordination Reimbursement (0150091)	\$ 148,802								\$ 271,632	\$ 115,582	\$ 215,716	
MOU Reimbursements (0150010 and General)	\$ 50,352								\$ 50,352	\$ 50,352	\$ 50,352	
Other Miscellaneous	\$ 2,956,175		\$ 9,709						\$ 3,740,624	\$ 2,747,086	\$ 3,222,883	
Grants												
AB 1058 Commissioner/Facilitator				\$ 194,761					\$ 294,663	\$ 227,899	\$ 284,663	
Other Judicial Council Grants				\$ 63,490					\$ 62,418	\$ 69,398	\$ 105,862	
Non-Judicial Council Grants				\$ 18,388					\$ 30,000	\$ 18,310	\$ 30,000	
Other Financing Sources				\$ 278,639					\$ 379,079	\$ 331,509	\$ 330,935	
Interest Income	\$ 4,393		\$ 254						\$ 3,800	\$ 2,664	\$ 2,400	
Investment Income												
Donations												
Local Fees	\$ 6,900		\$ 31,082						\$ 43,550	\$ 29,891	\$ 45,000	
Non-Fee Revenues				\$ 46,800					\$ 51,016	\$ 43,323	\$ 51,289	
Enhanced Collections												
Escrowment												
Prior Year Revenue												
County Program - Restricted	\$ 2,444		\$ 28,507						\$ 48,229	\$ 43,978	\$ 47,405	
Reimbursement Other									\$ 4,200	\$ 1,220	\$ 5,500	
Sale of Fixed Assets												
Other Miscellaneous	\$ 15,737		\$ 106,442						\$ 150,795	\$ 121,108	\$ 152,864	
Total Revenues	\$ 2,871,312		\$ 116,151	\$ 278,639					\$ 4,274,988	\$ 3,297,991	\$ 3,816,006	
EXPENDITURES												
Personal Services												
Salaries - Permanent	\$ 1,262,579		\$ 36,922	\$ 123,883					\$ 2,022,904	\$ 1,384,150	\$ 1,953,085	
Termo Help	\$ 789								\$ 2,500	\$ 1,785		
Overtime	\$ 606,992		\$ 18,555	\$ 59,085					\$ 874,473	\$ 715,562	\$ 973,931	
Staff Benefits	\$ 1,873,360		\$ 65,458	\$ 182,988					\$ 2,999,877	\$ 2,002,031	\$ 2,927,026	
Operating Expenses and Equipment												
General Expense	\$ 96,651		\$ 1,168	\$ 34,797					\$ 191,220	\$ 131,367	\$ 185,208	
Printing	\$ 13,177		\$ 922						\$ 25,000	\$ 8,639	\$ 15,560	
Telecommunications	\$ 25,395			\$ 2,151					\$ 62,100	\$ 36,932	\$ 60,300	
Postage	\$ 17,774		\$ 1,174						\$ 32,000	\$ 20,565	\$ 31,850	
Insurance	\$ 1,775								\$ 4,500	\$ 1,575	\$ 3,800	
In-State Travel	\$ 3,253			\$ 2,762					\$ 14,840	\$ 8,268	\$ 10,725	
Out-of-State Travel												
Training	\$ 1,470			\$ 670					\$ 6,680	\$ 4,445	\$ 6,649	
Security Services	\$ 99,795								\$ 108,716	\$ 190,000	\$ 190,000	
Facility Operations	\$ 64,544								\$ 159,500	\$ 70,623	\$ 112,000	
Utilities												
Contracted Services	\$ 247,222		\$ 31,469	\$ 26,607					\$ 430,346	\$ 216,280	\$ 401,782	
Consulting and Professional Services	\$ 17,906		\$ 1,092						\$ 33,100	\$ 22,462	\$ 32,100	
Information Technology	\$ 132,066		\$ 1,212						\$ 165,270	\$ 108,419	\$ 123,488	
Major Equipment												
Other Items of Expense	\$ 175		\$ 35,964	\$ 88,078					\$ 2,500	\$ 699	\$ 2,000	
Special Items of Expense	\$ 728,202								\$ 2,245	\$ 2,245	\$ 2,000	
Grand Jury												
Jury Costs	\$ 15,090								\$ 21,000	\$ 14,110	\$ 21,000	
Judgements, Settlements and Claims												
Debt Service												
Other												
Capital Costs												
Internal Cost Recovery	\$ (48,310)		\$ 15,393	\$ 32,917					\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (33,220)		\$ 15,393	\$ 32,917					\$ 0	\$ 0	\$ 0	
Total Expenditures	\$ 2,953,342		\$ 105,815	\$ 283,664					\$ 4,257,733	\$ 3,283,579	\$ 3,833,338	
Excess (Deficit) of Revenues Over Expenditures	\$ 308,570		\$ 9,336	\$ (7,344)					\$ 20,785	\$ 281,161	\$ 22,511	
Operating Transfers In (Out)	\$ (78,065)		\$ 3,720	\$ 15,144					\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)	\$ 45,068		\$ 90,450	\$ 0					\$ 133,538	\$ 108,060	\$ 108,060	
Beginning Balance (Deficit)	\$ 332,793		\$ 103,507	\$ 7,800					\$ 154,323	\$ 389,223	\$ 305,671	
Ending Balance (Deficit)												

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

For the month ended March										
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	\$ 742,138	\$ 165,890			\$ (5,131)		\$ 902,897	\$ 1,258,728	\$ 881,676	\$ 1,238,830
Traffic & Other Infractions	\$ 124,820	\$ 11,052			\$ (5,131)		\$ 130,741	\$ 234,516	\$ 139,361	\$ 232,757
Other Criminal Cases	\$ 223,733	\$ 16,395					\$ 240,128	\$ 258,195	\$ 254,028	\$ 247,407
Civil	\$ 122,357	\$ 40,066					\$ 162,422	\$ 233,145	\$ 164,156	\$ 228,582
Family & Children Services	\$ 131,849	\$ 71,254			\$ 0		\$ 203,103	\$ 358,091	\$ 185,795	\$ 353,974
Probate, Guardianship & Mental Health Services	\$ 22,122	\$ 23,187					\$ 45,309	\$ 74,721	\$ 38,798	\$ 90,124
Juvenile Dependency Services	\$ 3,204	\$ 99,611					\$ 102,815	\$ 208,161	\$ 74,342	\$ 158,470
Juvenile Delinquency Services	\$ 3,204	\$ 3,217					\$ 6,421	\$ 27,557	\$ 3,677	\$ 26,420
Other Court Operations		\$ 1,965					\$ 1,965	\$ 3,000	\$ 10,027	\$ 2,581
Court Interpreters	\$ 214	\$ 28,630					\$ 28,844	\$ 18,500	\$ 21,141	\$ 18,431
Jury Services	\$ 31,470	\$ 26,709	\$ 15,090				\$ 73,268	\$ 56,840	\$ 93,085	\$ 53,971
Security		\$ 101,476					\$ 101,476	\$ 151,200	\$ 110,481	\$ 151,200
Trial Court Operations Program	\$ 1,405,111	\$ 589,450	\$ 15,090		\$ (10,262)		\$ 1,999,369	\$ 2,882,654	\$ 1,976,565	\$ 2,802,747
Enhanced Collections	\$ 28,611	\$ 2,596			\$ 15,393		\$ 46,600	\$ 51,016	\$ 43,323	\$ 51,299
Other Non-Court Operations	\$ 26,847	\$ 33,368					\$ 60,215	\$ 82,729	\$ 68,316	\$ 82,105
Non-Court Operations Program	\$ 55,458	\$ 35,964			\$ 15,393		\$ 106,815	\$ 133,745	\$ 111,639	\$ 133,404
Executive Office	\$ 134,949	\$ 3,474					\$ 138,423	\$ 204,239	\$ 119,900	\$ 200,566
Fiscal Services	\$ 149,995	\$ 18,471			\$ (5,131)		\$ 163,336	\$ 223,718	\$ 179,670	\$ 221,271
Human Resources	\$ 157,108	\$ 6,555					\$ 163,663	\$ 243,494	\$ 136,494	\$ 241,625
Business & Facilities Services	\$ 57,749	\$ 77,645					\$ 135,394	\$ 252,973	\$ 146,530	\$ 231,572
Information Technology	\$ 151,435	\$ 95,685					\$ 247,120	\$ 316,890	\$ 185,934	\$ 252,313
Court Administration Program	\$ 651,237	\$ 201,831			\$ (5,131)		\$ 847,937	\$ 1,244,314	\$ 768,527	\$ 1,147,347
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,111,808	\$ 827,245	\$ 15,090		\$ 0		\$ 2,954,141	\$ 4,267,718	\$ 2,856,730	\$ 4,083,498