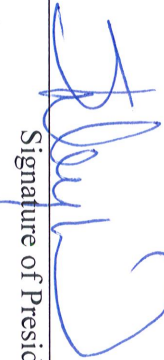


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

11/13/2018

\_\_\_\_\_  
Date

#55 - Tuolumne

\_\_\_\_\_  
Court

FY 2018/2019 - Qtr 1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

#55 - Tuolumne

Court

FY 2018/2019 - Qtr 1

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 2018/2019 - Qtr 1

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
		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 2018/19								2017/18	
	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						
<b>ASSETS</b>									
Operations	\$ 615,935	\$ 73,499	\$ (74,916)				\$ 2,107	\$ 616,625	\$ 200,115
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	\$ (24,555)	\$ 0	\$ (18,082)				\$ 219,433	\$ 176,796	\$ 142,362
Cash Outside of the JCC									
Cash Equivalents	\$ 419,282						\$ 81,253	\$ 500,534	\$ 769,451
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,011,786</b>	<b>\$ 73,499</b>	<b>\$ (92,998)</b>				<b>\$ 302,792</b>	<b>\$ 1,295,080</b>	<b>\$ 1,113,054</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
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	\$ 3,270	\$ 41,040	\$ 0					\$ 44,311	\$ 23,023
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 30,178	\$ 0	\$ 102,120					\$ 132,298	\$ 166,379
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 33,448</b>	<b>\$ 41,040</b>	<b>\$ 102,120</b>				<b>\$ 0</b>	<b>\$ 176,608</b>	<b>\$ 189,403</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>\$ 1,045,234</b>	<b>\$ 114,540</b>	<b>\$ 9,122</b>				<b>\$ 302,792</b>	<b>\$ 1,471,688</b>	<b>\$ 1,302,456</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 9,531
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 83,258	\$ 83,258	\$ 88,530
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 102	\$ 102	\$ 51
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 83,359</b>	<b>\$ 83,359</b>	<b>\$ 98,113</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 219,433	\$ 219,433	\$ 184,625
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 219,433</b>	<b>\$ 219,433</b>	<b>\$ 184,625</b>
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>
Revenue Collected in Advance			\$ 0					\$ 0	
Liabilities For Deposits	\$ 4,447							\$ 4,447	\$ 3,516
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 4,447</b>		<b>\$ 0</b>					<b>\$ 4,447</b>	<b>\$ 3,516</b>
<b>Total Liabilities</b>	<b>\$ 4,447</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 302,792</b>	<b>\$ 307,239</b>	<b>\$ 286,254</b>
<b>Total Fund Balance</b>	<b>\$ 1,040,787</b>	<b>\$ 114,540</b>	<b>\$ 9,122</b>					<b>\$ 1,164,449</b>	<b>\$ 1,016,202</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,045,234</b>	<b>\$ 114,540</b>	<b>\$ 9,122</b>				<b>\$ 302,792</b>	<b>\$ 1,471,688</b>	<b>\$ 1,302,456</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 2018/19											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2017/18		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,780,682	\$ 2,772					\$ 1,783,454	\$ 3,925,145	\$ 1,682,777	\$ 3,371,120	
Improvement and Modernization Fund							\$ 6,921	\$ 9,211			
Judges' Compensation (0150019)	\$ 7,500						\$ 7,500	\$ 30,000	\$ 7,500	\$ 30,000	
Court Interpreter (0150037)	\$ 2,684						\$ 2,684	\$ 49,110	\$ 1,159	\$ 17,500	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 39,219						\$ 39,219	\$ 298,887	\$ 46,052	\$ 271,652	
Other Miscellaneous								\$ 50,352		\$ 50,352	
	\$ 1,830,085	\$ 2,772					\$ 1,832,857	\$ 4,360,419	\$ 1,737,488	\$ 3,740,624	
Grants											
AB 1058 Commissioner/Facilitator			\$ 65,738				\$ 65,738	\$ 294,663	\$ 73,592	\$ 294,663	
Other Judicial Council Grants			\$ 15,450				\$ 15,450	\$ 25,227	\$ 30,983	\$ 62,416	
Non-Judicial Council Grants								\$ 30,000		\$ 30,000	
			\$ 81,188				\$ 81,188	\$ 349,890	\$ 104,575	\$ 387,079	
Other Financing Sources											
Interest Income	\$ 3,383	\$ 101					\$ 3,484	\$ 7,400	\$ 883	\$ 3,800	
Investment Income											
Donations											
Local Fees	\$ 3,662	\$ 9,160					\$ 12,821	\$ 44,350	\$ 6,317	\$ 43,550	
Non-Fee Revenues											
Enhanced Collections		\$ 18,643					\$ 18,643	\$ 63,235	\$ 11,192	\$ 51,016	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 1,446					\$ 1,446	\$ 38,386	\$ 1,714	\$ 48,229	
Reimbursement Other	\$ 1,415						\$ 1,415	\$ 4,200	\$ 619	\$ 4,200	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 8,460	\$ 29,350					\$ 37,810	\$ 157,571	\$ 20,725	\$ 150,795	
<b>Total Revenues</b>	<b>\$ 1,838,545</b>	<b>\$ 32,122</b>	<b>\$ 81,188</b>				<b>\$ 1,951,855</b>	<b>\$ 4,867,876</b>	<b>\$ 1,862,788</b>	<b>\$ 4,278,498</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 357,309	\$ 7,835	\$ 31,647				\$ 396,791	\$ 2,078,442	\$ 420,783	\$ 2,022,904	
Temp Help											
Overtime	\$ 3,063						\$ 3,063	\$ 5,000	\$ 254	\$ 2,500	
Staff Benefits	\$ 206,212	\$ 3,921	\$ 15,538				\$ 225,671	\$ 1,112,588	\$ 230,097	\$ 974,473	
	\$ 566,584	\$ 11,757	\$ 47,185				\$ 625,528	\$ 3,196,010	\$ 651,133	\$ 2,999,877	
Operating Expenses and Equipment											
General Expense	\$ 78,277	\$ 519	\$ 4,753				\$ 83,548	\$ 264,497	\$ 48,871	\$ 191,220	
Printing	\$ 1,584	\$ 67					\$ 1,650	\$ 22,000	\$ 2,498	\$ 25,000	
Telecommunications	\$ 7,506		\$ 348				\$ 7,853	\$ 62,400	\$ 10,850	\$ 62,100	
Postage	\$ 1,776	\$ 395					\$ 2,171	\$ 32,000	\$ 2,845	\$ 32,000	
Insurance								\$ 4,500		\$ 4,500	
In-State Travel	\$ 337						\$ 337	\$ 14,385	\$ 3,881	\$ 14,640	
Out-of-State Travel											
Training	\$ 0						\$ 0	\$ 5,615	\$ 1,169	\$ 6,660	
Security Services	\$ 12,142		\$ 2,332				\$ 14,474	\$ 186,925	\$ 14,102	\$ 150,000	
Facility Operations	\$ 11,871		\$ 1,669				\$ 13,540	\$ 121,000	\$ 6,857	\$ 119,500	
Utilities											
Contracted Services	\$ 78,008	\$ 8,752	\$ 6,341				\$ 93,102	\$ 524,548	\$ 94,911	\$ 430,346	
Consulting and Professional Services	\$ 2,368						\$ 2,368	\$ 33,100	\$ 7,944	\$ 33,100	
Information Technology	\$ 65,271	\$ 1,247					\$ 66,518	\$ 192,930	\$ 129,951	\$ 165,270	
Major Equipment	\$ 19,095						\$ 19,095	\$ 60,000			
Other Items of Expense	\$ 54						\$ 54	\$ 2,500	\$ 0	\$ 2,500	
	\$ 278,288	\$ 10,980	\$ 15,443				\$ 304,711	\$ 1,526,400	\$ 323,878	\$ 1,238,836	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 14,227						\$ 14,227	\$ 21,000	\$ 5,113	\$ 21,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (15,824)	\$ 6,387	\$ 9,437				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (1,596)	\$ 6,387	\$ 9,437				\$ 14,227	\$ 21,000	\$ 5,113	\$ 21,000	
<b>Total Expenditures</b>	<b>\$ 843,275</b>	<b>\$ 29,123</b>	<b>\$ 72,065</b>				<b>\$ 944,463</b>	<b>\$ 4,743,410</b>	<b>\$ 980,124</b>	<b>\$ 4,257,713</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 995,270	\$ 3,000	\$ 9,122				\$ 1,007,391	\$ 124,466	\$ 882,664	\$ 20,785	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 45,518	\$ 111,540	\$ 0				\$ 157,058	\$ 157,058	\$ 133,538	\$ 133,538	
Ending Balance (Deficit)	\$ 1,040,787	\$ 114,540	\$ 9,122				\$ 1,164,449	\$ 281,524	\$ 1,016,202	\$ 154,323	

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

	For the month ended September						2017/18	
	Fiscal Year 2018/19						Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Final Budget (Annual)
Judges & Courtroom Support	\$ 211,466	\$ 70,394			\$ (2,129)		\$ 279,732	\$ 1,524,896
Traffic & Other Infractions	\$ 36,274	\$ 17,216			\$ (2,129)		\$ 51,361	\$ 187,621
Other Criminal Cases	\$ 75,827	\$ 13,074					\$ 88,901	\$ 273,235
Civil	\$ 35,823	\$ 13,342			\$ 0		\$ 49,166	\$ 285,675
Family & Children Services	\$ 44,011	\$ 26,688					\$ 70,699	\$ 314,061
Probate, Guardianship & Mental Health Services	\$ 7,537	\$ 14,553					\$ 22,090	\$ 55,275
Juvenile Dependency Services	\$ 5,441	\$ 8,644					\$ 14,085	\$ 216,535
Juvenile Delinquency Services	\$ 5,441	\$ 1,338					\$ 6,779	\$ 6,779
Other Court Operations	\$ 4,125	\$ 49,839					\$ 49,839	\$ 5,200
Court Interpreters	\$ 10,763	\$ 4,994	\$ 14,227				\$ 34,143	\$ 49,110
Jury Services	\$ 9,153	\$ 10,763					\$ 20,916	\$ 99,908
Security		\$ 14,474					\$ 14,474	\$ 186,925
Trial Court Operations Program	\$ 435,098	\$ 245,320	\$ 14,227		\$ (4,258)		\$ 690,388	\$ 3,228,001
Enhanced Collections	\$ 10,548	\$ 1,709			\$ 6,387		\$ 18,643	\$ 95,243
Other Non-Court Operations	\$ 1,209	\$ 9,271					\$ 10,480	\$ 41,378
Non-Court Operations Program	\$ 11,757	\$ 10,980			\$ 6,387		\$ 29,123	\$ 136,621
Executive Office	\$ 44,838	\$ 1,956					\$ 46,794	\$ 212,717
Fiscal Services	\$ 45,921	\$ 3,427			\$ (2,129)		\$ 47,219	\$ 233,108
Human Resources	\$ 33,045	\$ 6,614					\$ 39,659	\$ 244,353
Business & Facilities Services	\$ 18,323	\$ 21,754					\$ 40,077	\$ 237,567
Information Technology	\$ 36,544	\$ 14,660					\$ 51,204	\$ 451,043
Court Administration Program	\$ 178,670	\$ 48,411			\$ (2,129)		\$ 224,952	\$ 1,378,788
Expenditures Not Distributed or Posted to a Program								
Prior Year Adjustments Not Posted to a Program								
Total	\$ 625,525	\$ 304,711	\$ 14,227		\$ 0		\$ 944,463	\$ 4,743,410
							\$ 980,124	\$ 4,257,713