

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

01/29/2019

Date

#55 - Tuolumne

Court

FY 2018/2019 - Qtr #2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

#55 - Tuolumne

Court

FY 2018/2019 - Qtr #2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

#55 - Tuolumne

Court

FY 2018/2019 - Qtr #2

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		

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 December									
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						
ASSETS									
Operations	\$ 512,959	\$ 82,092	\$ (134,133)				\$ 5,621	\$ 466,538	\$ 459,556
Payroll									
Jury									
Revolving									
Other	\$ 0							\$ 0	\$ 0
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 376
Trust									
Credit Card									
Cash on Hand	\$ 1,125							\$ 1,125	\$ 1,125
Cash with County	\$ (23,080)	\$ 0	\$ (18,082)				\$ 219,433	\$ 178,271	\$ 149,964
Cash Outside of the JCC									
Cash Equivalents	\$ 374,261						\$ 61,580	\$ 435,841	\$ 353,545
Total Cash and Cash Equivalents	\$ 865,264	\$ 82,092	\$ (152,215)				\$ 286,633	\$ 1,081,775	\$ 964,566
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	\$ 3,270	\$ 35,878	\$ 0					\$ 39,148	\$ 25,985
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 30,178	\$ 0	\$ 149,148					\$ 179,326	\$ 87,128
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 33,448	\$ 35,878	\$ 149,148				\$ 0	\$ 218,474	\$ 113,113
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 898,712	\$ 117,971	\$ (3,068)				\$ 286,633	\$ 1,300,249	\$ 1,077,679
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,018	\$ 0	\$ 14				\$ 0	\$ 1,032	\$ 3,344
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 67,089	\$ 67,089	\$ 68,411
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							\$ 111	\$ 111	\$ 52
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,018	\$ 0	\$ 14				\$ 67,201	\$ 68,232	\$ 71,807
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 219,433	\$ 219,433	\$ 184,625
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 219,433	\$ 219,433	\$ 184,625
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								\$ 0	\$ 0
Liabilities For Deposits	\$ 4,447							\$ 4,447	\$ 3,516
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 4,447		\$ 0				\$ 0	\$ 4,447	\$ 3,516
Total Liabilities	\$ 5,465	\$ 0	\$ 14				\$ 286,633	\$ 292,112	\$ 259,949
Total Fund Balance	\$ 893,247	\$ 117,971	\$ (3,082)					\$ 1,008,138	\$ 817,730
Total Liabilities and Fund Balance	\$ 898,712	\$ 117,971	\$ (3,068)				\$ 286,633	\$ 1,300,249	\$ 1,077,679

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 December											
Fiscal Year 2018/19										2017/18	
	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	\$ 2,439,628	\$ 6,933					\$ 2,446,561	\$ 3,925,145	\$ 2,256,117	\$ 3,371,120	
Improvement and Modernization Fund								\$ 8,921			
Judges' Compensation (0150019)	\$ 15,000						\$ 15,000	\$ 30,000	\$ 15,000	\$ 30,000	
Court Interpreter (0150037)	\$ 8,098						\$ 8,098	\$ 49,110	\$ 13,169	\$ 17,500	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 79,329						\$ 79,329	\$ 298,887	\$ 84,199	\$ 271,652	
Other Miscellaneous	\$ 50,352						\$ 50,352	\$ 50,352	\$ 50,352	\$ 50,352	
	\$ 2,592,407	\$ 6,933					\$ 2,599,340	\$ 4,360,415	\$ 2,418,837	\$ 3,740,624	
Grants											
AB 1058 Commissioner/Facilitator			\$ 144,663				\$ 144,663	\$ 294,663	\$ 134,740	\$ 294,663	
Other Judicial Council Grants			\$ 15,450				\$ 15,450	\$ 25,227	\$ 44,593	\$ 62,416	
Non-Judicial Council Grants			\$ 12,036				\$ 12,036	\$ 30,000	\$ 9,707	\$ 30,000	
			\$ 172,149				\$ 172,149	\$ 349,890	\$ 189,039	\$ 387,079	
Other Financing Sources											
Interest Income	\$ 6,089	\$ 307					\$ 6,395	\$ 7,400	\$ 2,613	\$ 3,800	
Investment Income											
Donations											
Local Fees	\$ 5,702	\$ 17,418					\$ 23,121	\$ 44,350	\$ 20,043	\$ 43,550	
Non-Fee Revenues											
Enhanced Collections		\$ 33,333					\$ 33,333	\$ 63,235	\$ 30,498	\$ 51,016	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 26,826					\$ 26,826	\$ 38,386	\$ 28,242	\$ 48,229	
Reimbursement Other	\$ 2,486						\$ 2,486	\$ 4,200	\$ 1,150	\$ 4,200	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 14,277	\$ 77,884					\$ 92,161	\$ 157,571	\$ 82,546	\$ 150,795	
Total Revenues	\$ 2,606,684	\$ 84,817	\$ 172,149				\$ 2,863,650	\$ 4,867,876	\$ 2,690,422	\$ 4,278,498	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 831,394	\$ 30,247	\$ 75,004				\$ 936,645	\$ 2,078,442	\$ 951,628	\$ 2,022,904	
Temp Help	\$ 1,189						\$ 1,189				
Overtime	\$ 5,029						\$ 5,029	\$ 5,000	\$ 598	\$ 2,500	
Staff Benefits	\$ 449,188	\$ 15,324	\$ 35,268				\$ 499,779	\$ 1,112,568	\$ 464,669	\$ 974,473	
	\$ 1,286,799	\$ 45,570	\$ 110,272				\$ 1,442,641	\$ 3,196,010	\$ 1,416,895	\$ 2,999,877	
Operating Expenses and Equipment											
General Expense	\$ 105,312	\$ 928	\$ 9,900				\$ 116,140	\$ 264,497	\$ 90,648	\$ 191,220	
Printing	\$ 4,374	\$ 127					\$ 4,501	\$ 22,000	\$ 8,076	\$ 25,000	
Telecommunications	\$ 12,665		\$ 368				\$ 13,033	\$ 62,400	\$ 28,258	\$ 62,100	
Postage	\$ 4,487	\$ 779					\$ 5,266	\$ 32,000	\$ 11,006	\$ 32,000	
Insurance	\$ 1,825						\$ 1,825	\$ 4,500	\$ 1,775	\$ 4,500	
In-State Travel	\$ 1,889		\$ 2,735				\$ 4,625	\$ 14,385	\$ 5,394	\$ 14,640	
Out-of-State Travel											
Training	\$ 1,039		\$ 555				\$ 1,594	\$ 5,615	\$ 1,464	\$ 6,660	
Security Services	\$ 60,222		\$ 12,852				\$ 73,074	\$ 186,925	\$ 67,453	\$ 150,000	
Facility Operations	\$ 35,039		\$ 3,223				\$ 38,262	\$ 121,000	\$ 38,777	\$ 119,500	
Utilities											
Contracted Services	\$ 157,325	\$ 17,916	\$ 15,678				\$ 190,919	\$ 524,548	\$ 189,015	\$ 430,346	
Consulting and Professional Services	\$ 15,430						\$ 15,430	\$ 33,100	\$ 9,200	\$ 33,100	
Information Technology	\$ 65,286	\$ 1,247					\$ 66,533	\$ 192,930	\$ 129,951	\$ 165,270	
Major Equipment	\$ 19,095						\$ 19,095	\$ 60,000		\$ 2,500	
Other Items of Expense	\$ 460						\$ 460	\$ 2,500	\$ 175	\$ 2,500	
	\$ 484,448	\$ 20,997	\$ 45,312				\$ 550,757	\$ 1,526,400	\$ 579,192	\$ 1,236,838	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 19,173						\$ 19,173	\$ 21,000	\$ 10,142	\$ 21,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (31,466)	\$ 11,819	\$ 19,647				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (12,293)	\$ 11,819	\$ 19,647				\$ 19,173	\$ 21,000	\$ 10,142	\$ 21,000	
Total Expenditures	\$ 1,758,954	\$ 78,386	\$ 175,231				\$ 2,012,571	\$ 4,743,410	\$ 2,006,229	\$ 4,257,713	
Excess (Deficit) of Revenues Over Expenditures	\$ 847,730	\$ 6,431	\$ (3,082)				\$ 851,079	\$ 124,466	\$ 684,192	\$ 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)	\$ 893,247	\$ 117,971	\$ (3,082)				\$ 1,008,138	\$ 281,524	\$ 817,730	\$ 154,323	

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

	For the month ended December									
	Fiscal Year 2018/19							2017/18		
	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	\$ 462,544	\$ 112,820			\$ (3,940)		\$ 571,424	\$ 1,524,896	\$ 609,576	\$ 1,258,728
Traffic & Other Infractions	\$ 84,575	\$ 19,471			\$ (3,940)		\$ 100,106	\$ 187,621	\$ 86,629	\$ 234,516
Other Criminal Cases	\$ 165,326	\$ 19,019					\$ 184,344	\$ 273,235	\$ 169,575	\$ 258,195
Civil	\$ 81,309	\$ 28,435					\$ 109,744	\$ 285,675	\$ 102,442	\$ 233,145
Family & Children Services	\$ 97,203	\$ 52,525			\$ 0		\$ 149,727	\$ 314,061	\$ 135,090	\$ 358,091
Probate, Guardianship & Mental Health Services	\$ 16,833	\$ 28,833					\$ 45,665	\$ 55,275	\$ 29,323	\$ 74,721
Juvenile Dependency Services	\$ 11,805	\$ 28,606					\$ 40,411	\$ 216,535	\$ 55,060	\$ 208,161
Juvenile Delinquency Services	\$ 11,805	\$ 2,379					\$ 14,184	\$ 29,560	\$ 3,343	\$ 27,557
Other Court Operations	\$ 1,280	\$ 50,190					\$ 51,469	\$ 5,200	\$ 1,373	\$ 3,000
Court Interpreters	\$ 8,965	\$ 13,392					\$ 22,357	\$ 49,110	\$ 20,166	\$ 18,500
Jury Services	\$ 21,759	\$ 12,758	\$ 19,173				\$ 53,691	\$ 99,908	\$ 54,005	\$ 56,840
Security		\$ 73,379					\$ 73,379	\$ 186,925	\$ 68,989	\$ 151,200
Trial Court Operations Program	\$ 963,403	\$ 441,807	\$ 19,173		\$ (7,879)		\$ 1,416,503	\$ 3,228,001	\$ 1,335,572	\$ 2,882,654
Enhanced Collections	\$ 19,361	\$ 2,153			\$ 11,819		\$ 33,333	\$ 95,243	\$ 30,498	\$ 51,016
Other Non-Court Operations	\$ 26,209	\$ 18,844					\$ 45,053	\$ 41,378	\$ 46,927	\$ 82,729
Non-Court Operations Program	\$ 45,570	\$ 20,997			\$ 11,819		\$ 78,386	\$ 136,621	\$ 77,424	\$ 133,745
Executive Office	\$ 80,060	\$ 2,686					\$ 82,746	\$ 212,717	\$ 90,704	\$ 204,239
Fiscal Services	\$ 109,887	\$ 16,242			\$ (3,940)		\$ 122,189	\$ 233,108	\$ 109,313	\$ 223,718
Human Resources	\$ 116,666	\$ 11,452					\$ 128,118	\$ 244,353	\$ 100,649	\$ 243,494
Business & Facilities Services	\$ 39,795	\$ 41,052					\$ 80,847	\$ 237,567	\$ 100,313	\$ 252,973
Information Technology	\$ 87,261	\$ 16,521					\$ 103,782	\$ 451,043	\$ 192,254	\$ 316,890
Court Administration Program	\$ 433,668	\$ 87,953			\$ (3,940)		\$ 517,682	\$ 1,378,788	\$ 593,233	\$ 1,241,314
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,442,641	\$ 550,757	\$ 19,173		\$ 0		\$ 2,012,571	\$ 4,743,410	\$ 2,006,229	\$ 4,257,713