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.

Shelley Walker, on behalf of Jeanine D. Tucker, Court Executive Officer

Signature of Presiding Judge or Court Executive

08/13/2014

Date

Tuolumne

Court

2013/2014 – Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tuolumne
Court

2013/2014 – Q4
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	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 June								
	Fiscal Year 2013/14								2012/13
	Governmental Funds							Total Funds	Total Funds
		Special Revenue							
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
ASSETS									
Operations	$ (7,261)	$ 38,339	$ 0				$ 7,729	$ 38,806	$ 51,923
Payroll									
Jury									
Revolving									
Other	$ 0							$ 0	$ 0
Distribution									
Civil Filing Fees							$ 0	$ 0	$ 0
Trust									
Credit Card									
Cash on Hand	$ 1,125							$ 1,125	$ 925
Cash with County	$ 271,121	$ 0	$ 0				$ 334,068	$ 605,189	$ 499,278
Cash Outside of the AOC									
Total Cash	$ 264,985	$ 38,339	$ 0				$ 341,796	$ 645,120	$ 552,126
Short Term Investment	$ 72,011						$ 80,286	$ 152,297	$ 219,885
Investment in Financial Institution									
Total Investments	$ 72,011						$ 80,286	$ 152,297	$ 219,885
Accrued Revenue	$ 1							$ 1	$ 3
Accounts Receivable - General	$ 0		$ 0					$ 0	$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	$ 44,120							$ 44,120	$ 125,376
Due From Other Governments	$ 737	$ 13,704	$ 13,418					$ 27,859	$ 18,955
Due From Other Courts							$ 0	$ 0	$ 0
Due From State	$ 35,432	$ 2,774	$ 39,081					$ 77,287	$ 159,190
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	$ 80,290	$ 16,478	$ 52,499				$ 0	$ 149,267	$ 303,524
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	$ 417,286	$ 54,817	$ 52,499				$ 422,082	$ 946,684	$ 1,075,535
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	$ 38,873	$ 659	$ 2,223					$ 41,755	$ 30,235
Accounts Payable - General	$ 1,819	$ 0	$ 0				$ 0	$ 1,819	$ 0
Due to Other Funds	$ 0	$ 13,189	$ 30,931				$ 0	$ 44,120	$ 125,376
Due to Other Courts									
Due to State	$ 0		$ 0					$ 0	$ 3,750
TC145 Liability							$ 88,013	$ 88,013	$ 101,863
Due to Other Governments	$ 38,556	$ 51	$ 321					$ 38,929	$ 23,063
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.	$ 79,248	$ 13,899	$ 33,475				$ 88,014	$ 214,636	$ 284,289
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							$ 334,068	$ 334,068	$ 228,157
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							$ 334,068	$ 334,068	$ 228,157
Accrued Payroll	$ 0		$ 0					$ 0	$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	$ 194,185		$ 19,024					$ 213,209	$ 108,024
Total Payroll Liabilities	$ 194,185		$ 19,024					$ 213,209	$ 108,024
Revenue Collected in Advance	$ 100,000							$ 100,000	
Liabilities For Deposits	$ 915							$ 915	$ 485
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	$ 0							$ 0	$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	$ 100,915							$ 100,915	$ 485
Total Liabilities	$ 374,348	$ 13,899	$ 52,499				$ 422,082	$ 862,828	$ 620,955
Total Fund Balance	$ 42,938	$ 40,918	$ 0					$ 83,856	$ 454,580
Total Liabilities and Fund Balance	$ 417,286	$ 54,817	$ 52,499				$ 422,082	$ 946,684	$ 1,075,535

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

	For the month ended June									
	Fiscal Year 2013/14								2012/13	
	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	$ 927,043	$ 228,314			$ (5,341)		$ 1,150,016	$ 1,080,830	$ 1,099,891	$ 1,202,120
Traffic & Other Infractions	$ 137,380	$ 52,386			$ (6,828)		$ 182,939	$ 199,597	$ 171,221	$ 196,372
Other Criminal Cases	$ 271,001	$ 34,199			$ (6,828)		$ 298,372	$ 274,668	$ 274,204	$ 285,349
Civil	$ 114,269	$ 67,976					$ 182,245	$ 128,300	$ 164,598	$ 109,347
Family & Children Services	$ 222,772	$ 92,912			$ 0		$ 315,683	$ 338,965	$ 303,612	$ 329,673
Probate, Guardianship & Mental Health Services	$ 31,918	$ 18,017					$ 49,935	$ 48,290	$ 44,399	$ 54,333
Juvenile Dependency Services	$ 58,669	$ 93,550					$ 152,219	$ 136,920	$ 131,148	$ 136,517
Juvenile Delinquency Services	$ 58,669	$ 5,611					$ 64,280	$ 67,419	$ 67,400	$ 70,492
Other Court Operations	$ 87,842	$ 3,619					$ 91,461	$ 106,654	$ 79,866	$ 104,894
Court Interpreters	$ 13,985	$ 16,797					$ 30,782	$ 32,697	$ 25,362	$ 35,263
Jury Services	$ 27,407	$ 36,216	$ 22,230				$ 85,852	$ 91,385	$ 107,066	$ 117,524
Security		$ 150,203					$ 150,203	$ 175,000	$ 174,779	$ 220,000
Trial Court Operations Program	$ 1,950,952	$ 799,800	$ 22,230		$ (18,996)		$ 2,753,986	$ 2,680,725	$ 2,643,548	$ 2,861,884
Enhanced Collections	$ 37,289	$ 3,165			$ 25,824		$ 66,278	$ 51,850	$ 64,707	$ 52,272
Other Non-Court Operations	$ 38,099	$ 12,669					$ 50,768	$ 44,094	$ 47,663	$ 48,068
Non-Court Operations Program	$ 75,388	$ 15,834			$ 25,824		$ 117,046	$ 95,944	$ 112,370	$ 100,340
Executive Office	$ 174,571	$ 7,193					$ 181,764	$ 181,541	$ 189,923	$ 234,084
Fiscal Services	$ 198,961	$ 36,094			$ (6,828)		$ 228,228	$ 265,760	$ 265,693	$ 283,539
Human Resources	$ 316,212	$ 13,241					$ 329,453	$ 283,506	$ 300,657	$ 233,886
Business & Facilities Services	$ 72,832	$ 136,112					$ 208,944	$ 196,469	$ 221,298	$ 189,356
Information Technology	$ 146,603	$ 115,989					$ 262,592	$ 270,472	$ 222,607	$ 279,029
Court Administration Program	$ 909,180	$ 308,629			$ (6,828)		$ 1,210,981	$ 1,197,748	$ 1,200,177	$ 1,219,894
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	$ 2,935,520	$ 1,124,263	$ 22,230		$ 0		$ 4,082,013	$ 3,974,417	$ 3,956,095	$ 4,182,118

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 June										
	Fiscal Year 2013/14									2012/13	
	Governmental Funds										
		Special Revenue									
	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
REVENUES											
State Financing Sources											
Trial Court Trust Fund	$ 2,919,230	$ 18,031						$ 2,937,261	$ 2,845,592	$ 2,686,784	$ 2,620,199
Improvement and Modernization Fund									$ 7,833	$ 11,781	$ 7,833
Judges' Compensation (45.25)	$ 26,774							$ 26,774	$ 22,500	$ 26,250	$ 30,000
Court Interpreter (45.45)	$ 17,469							$ 17,469	$ 17,000	$ 8,909	$ 33,414
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	$ 137,163							$ 137,163	$ 126,454	$ 97,667	$ 124,413
Other Miscellaneous	$ 50,351							$ 50,351	$ 50,351	$ 68,393	$ 65,504
	$ 3,150,987	$ 18,031						$ 3,169,018	$ 3,069,730	$ 2,899,784	$ 2,881,363
Grants											
AB 1058 Commissioner/Facilitator			$ 286,816					$ 286,816	$ 293,421	$ 282,312	$ 293,421
Other AOC Grants			$ 19,630					$ 19,630	$ 22,500	$ 23,233	$ 20,000
Non-AOC Grants			$ 30,000					$ 30,000	$ 15,152		$ 15,000
			$ 336,446					$ 336,446	$ 331,073	$ 305,545	$ 328,421
Other Financing Sources											
Interest Income	$ 1,485	$ 6						$ 1,490	$ 1,100	$ 1,170	$ 3,150
Investment Income											
Donations											
Local Fees	$ 18,750	$ 34,081						$ 52,831	$ 48,500	$ 47,835	$ 43,400
Non-Fee Revenues											
Enhanced Collections		$ 66,278						$ 66,278	$ 51,850	$ 64,707	$ 52,272
Escheatment											
Prior Year Revenue											
County Program - Restricted		$ 42,464						$ 42,464	$ 39,394	$ 41,709	$ 44,368
Reimbursement Other	$ 42,749							$ 42,749	$ 8,220	$ 39,196	$ 10,000
Sale of Fixed Assets											
Other Miscellaneous	$ 12							$ 12		$ 67,487	
	$ 62,996	$ 142,829						$ 205,825	$ 149,064	$ 262,104	$ 153,190
Total Revenues	$ 3,213,983	$ 160,860	$ 336,446					$ 3,711,288	$ 3,549,867	$ 3,467,434	$ 3,362,974
EXPENDITURES											
Personal Services											
Salaries - Permanent	$ 1,798,200	$ 50,649	$ 215,600					$ 2,064,449	$ 2,118,347	$ 2,218,097	$ 2,142,266
Temp Help											
Overtime	$ 1,083		$ 31					$ 1,114		$ 1,382	
Staff Benefits	$ 762,550	$ 24,739	$ 82,667					$ 869,957	$ 862,006	$ 929,827	$ 1,014,482
	$ 2,561,834	$ 75,388	$ 298,298					$ 2,935,520	$ 2,980,353	$ 3,149,306	$ 3,156,748
Operating Expenses and Equipment											
General Expense	$ 217,741	$ 1,625	$ 32,340					$ 251,706	$ 153,326	$ 145,886	$ 126,621
Printing	$ 17,995	$ 773	$ 595					$ 19,363	$ 25,000	$ 12,601	$ 16,650
Telecommunications	$ 52,284		$ 3,945					$ 56,229	$ 49,000	$ 54,856	$ 51,150
Postage	$ 40,161	$ 2,437	$ 0					$ 42,599	$ 20,000	$ 11,316	$ 16,100
Insurance	$ 4,689							$ 4,689	$ 4,300	$ 4,250	$ 5,555
In-State Travel	$ 5,944		$ 2,528					$ 8,471	$ 8,000	$ 3,644	$ 5,500
Out-of-State Travel	$ 570							$ 570			
Training	$ 1,223		$ 670					$ 1,893	$ 1,275	$ 1,053	$ 275
Security Services	$ 146,126							$ 146,126	$ 175,000	$ 174,697	$ 220,000
Facility Operations	$ 94,707							$ 94,707	$ 96,300	$ 111,556	$ 111,242
Utilities	$ 0							$ 0		$ 5,214	$ 6,500
Contracted Services	$ 279,671	$ 33,094	$ 16,090					$ 328,855	$ 270,620	$ 236,119	$ 273,920
Consulting and Professional Services	$ 31,275							$ 31,275	$ 28,200	$ 25,450	$ 31,200
Information Technology	$ 132,505	$ 1,118	$ 3,612					$ 137,234	$ 143,543	$ 5,720	$ 139,957
Major Equipment											
Other Items of Expense	$ 546							$ 546	$ 5,800	$ 2,267	$ 7,000
	$ 1,025,436	$ 39,047	$ 59,780					$ 1,124,263	$ 980,364	$ 794,629	$ 1,011,670
Special Items of Expense											
Grand Jury											
Jury Costs	$ 22,230							$ 22,230	$ 13,700	$ 12,161	$ 13,700
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	$ (79,484)	$ 25,824	$ 53,660					$ 0	$ 0	$ 0	$ 0
Prior Year Expense Adjustment											
	$ (57,253)	$ 25,824	$ 53,660					$ 22,230	$ 13,700	$ 12,161	$ 13,700
Total Expenditures	$ 3,530,017	$ 140,259	$ 411,737					$ 4,082,013	$ 3,974,417	$ 3,956,095	$ 4,182,118
Excess (Deficit) of Revenues Over Expenditures	$ (316,034)	$ 20,601	$ (75,291)					$ (370,724)	$ (424,550)	$ (488,662)	$ (819,144)
Operating Transfers In (Out)	$ (80,074)	$ 4,783	$ 75,291					$ 0	$ 0	$ 0	$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	$ 439,046	$ 15,534	$ 0					$ 454,580	$ 454,580	$ 943,242	$ 943,242
Ending Balance (Deficit)	$ 42,938	$ 40,918	$ 0					$ 83,856	$ 30,030	$ 454,580	$ 124,098

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Tuolumne

	Governmental Funds							
		Special Revenue						
Classification	**General**	**Non-Grant**	**Grant**	**Capital Project**	**Debt Service**	**Proprietary Funds**	**Fiduciary Funds**	**Total Funds** (Info. Purposes Only)
Nonspendable	-	-	-	-	-	-	-	**-**
Restricted	-	40,918	-	-	-	-	-	**40,918**
Committed	-	-	-	-	-	-	-	**-**
Assigned	42,938	-	-	-	-	-	-	**42,938**
Unassigned	-	-	-	-	-	-	-	**-**
Total	**$ 42,938**	**$ 40,918**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 83,856**