

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. Tucker
Signature of Presiding Judge or Court Executive

8/4/15
Date

Tuolumne

Court

2014/2015 - Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tuolumne

Court

2014/2015 - 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	47.5	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
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended June											
Fiscal Year 2014/15										2013/14	
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,977,896	\$ 15,257						\$ 2,993,153	\$ 2,881,431	\$ 2,937,261	\$ 2,845,592
Improvement and Modernization Fund									\$ 7,833	\$ 26,774	\$ 7,833
Judges' Compensation (45.25)	\$ 27,082							\$ 27,082	\$ 30,000	\$ 26,774	\$ 22,500
Court Interpreter (45.45)	\$ 8,693							\$ 8,693	\$ 16,200	\$ 17,469	\$ 17,000
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 162,311							\$ 162,311	\$ 138,704	\$ 137,163	\$ 126,454
Other Miscellaneous	\$ 50,351							\$ 50,351	\$ 50,351	\$ 50,351	\$ 50,351
	\$ 3,226,333	\$ 15,257						\$ 3,241,590	\$ 3,124,519	\$ 3,169,038	\$ 3,069,736
Grants											
AB 1058 Commissioner/Facilitator			\$ 280,049					\$ 280,049	\$ 293,421	\$ 286,816	\$ 293,421
Other AOC Grants			\$ 32,668					\$ 32,668	\$ 23,325	\$ 19,630	\$ 22,500
Non-AOC Grants			\$ 30,000					\$ 30,000	\$ 30,000	\$ 30,000	\$ 15,152
			\$ 342,717					\$ 342,717	\$ 346,746	\$ 336,446	\$ 331,073
Other Financing Sources											
Interest Income	\$ 1,877	\$ 9						\$ 1,886	\$ 1,100	\$ 1,490	\$ 1,100
Investment Income											
Donations											
Local Fees	\$ 13,257	\$ 33,605						\$ 46,861	\$ 50,050	\$ 52,831	\$ 48,500
Non-Fee Revenues											
Enhanced Collections		\$ 68,830						\$ 68,830	\$ 66,648	\$ 66,278	\$ 51,850
Escheatment	\$ 490							\$ 490			
Prior Year Revenue											
County Program - Restricted		\$ 42,939						\$ 42,939	\$ 42,634	\$ 42,464	\$ 39,394
Reimbursement Other	\$ 17,027							\$ 17,027	\$ 5,500	\$ 42,749	\$ 8,220
Sale of Fixed Assets										\$ 12	
Other Miscellaneous											
	\$ 32,650	\$ 145,382						\$ 178,032	\$ 155,932	\$ 205,825	\$ 149,034
Total Revenues	\$ 3,258,983	\$ 160,639	\$ 342,717					\$ 3,762,340	\$ 3,627,197	\$ 3,771,269	\$ 3,549,857
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,701,581	\$ 50,757	\$ 215,575					\$ 1,967,914	\$ 1,961,980	\$ 2,064,449	\$ 2,118,347
Temp Help											
Overtime	\$ 1,300		\$ 0					\$ 1,300		\$ 1,114	
Staff Benefits	\$ 755,065	\$ 26,344	\$ 90,320					\$ 871,729	\$ 862,458	\$ 869,957	\$ 862,006
	\$ 2,457,946	\$ 77,101	\$ 305,895					\$ 2,840,943	\$ 2,824,438	\$ 2,935,520	\$ 2,980,353
Operating Expenses and Equipment											
General Expense	\$ 101,022	\$ 1,762	\$ 31,431					\$ 134,215	\$ 118,421	\$ 251,706	\$ 153,326
Printing	\$ 14,620	\$ 837						\$ 15,457	\$ 15,001	\$ 19,363	\$ 25,000
Telecommunications	\$ 68,457		\$ 5,015					\$ 73,472	\$ 56,230	\$ 66,229	\$ 49,000
Postage	\$ 28,812	\$ 3,608	\$ 357					\$ 32,776	\$ 17,850	\$ 42,599	\$ 20,000
Insurance	\$ 2,130							\$ 2,130	\$ 4,700	\$ 4,689	\$ 4,300
In-State Travel	\$ 4,533		\$ 3,507					\$ 8,040	\$ 8,000	\$ 8,471	\$ 8,000
Out-of-State Travel	\$ 468							\$ 468		\$ 570	
Training	\$ 1,345		\$ 1,910					\$ 3,255	\$ 1,275	\$ 1,893	\$ 1,275
Security Services	\$ 142,426							\$ 142,426	\$ 150,000	\$ 146,126	\$ 175,000
Facility Operations	\$ 89,014		\$ 224					\$ 89,238	\$ 93,820	\$ 94,707	\$ 96,300
Utilities										\$ 0	
Contracted Services	\$ 277,686	\$ 33,938	\$ 15,826					\$ 327,450	\$ 266,481	\$ 328,855	\$ 270,620
Consulting and Professional Services	\$ 30,557							\$ 30,557	\$ 32,100	\$ 31,275	\$ 28,200
Information Technology	\$ 20,619							\$ 20,619	\$ 60,162	\$ 137,234	\$ 143,543
Major Equipment											
Other Items of Expense	\$ 234							\$ 234	\$ 1,500	\$ 546	\$ 5,800
	\$ 781,923	\$ 40,144	\$ 58,270					\$ 880,337	\$ 825,540	\$ 1,124,283	\$ 980,924
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 24,832							\$ 24,832	\$ 21,000	\$ 22,230	\$ 13,700
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (81,885)	\$ 26,706	\$ 55,179					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment											
	\$ (57,054)	\$ 26,706	\$ 55,179					\$ 24,832	\$ 21,000	\$ 22,230	\$ 13,700
Total Expenditures	\$ 3,182,816	\$ 143,952	\$ 419,344					\$ 3,746,111	\$ 3,670,978	\$ 3,809,018	\$ 3,974,417
Excess (Deficit) of Revenues Over Expenditures	\$ 76,168	\$ 16,687	\$ (76,627)					\$ 16,228	\$ (43,781)	\$ (37,749)	\$ (424,550)
Operating Transfers In (Out)	\$ (81,697)	\$ 5,070	\$ 76,627					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 42,938	\$ 40,918	\$ 0					\$ 83,856	\$ 83,856	\$ 454,580	\$ 454,580
Ending Balance (Deficit)	\$ 37,409	\$ 62,675	\$ 0					\$ 100,084	\$ 40,075	\$ 38,856	\$ 20,030

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

For the month ended June										
Fiscal Year 2014/15									2013/14	
	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	\$ 880,655	\$ 200,775					\$ 1,074,596	\$ 1,093,030	\$ 1,150,016	\$ 1,080,830
Traffic & Other Infractions	\$ 135,967	\$ 11,885					\$ 141,646	\$ 216,148	\$ 182,939	\$ 199,597
Other Criminal Cases	\$ 292,446	\$ 10,335					\$ 295,947	\$ 274,754	\$ 298,372	\$ 274,668
Civil	\$ 154,373	\$ 41,125					\$ 195,498	\$ 155,633	\$ 182,245	\$ 128,300
Family & Children Services	\$ 227,527	\$ 75,601					\$ 303,128	\$ 288,638	\$ 315,683	\$ 338,965
Probate, Guardianship & Mental Health Services	\$ 32,457	\$ 17,376				\$ 0	\$ 49,833	\$ 50,521	\$ 49,935	\$ 48,290
Juvenile Dependency Services	\$ 36,811	\$ 87,660					\$ 124,471	\$ 126,914	\$ 152,219	\$ 136,920
Juvenile Delinquency Services	\$ 36,814	\$ 2,616					\$ 39,429	\$ 38,608	\$ 64,280	\$ 67,419
Other Court Operations	\$ 75,037	\$ 1,050					\$ 76,087	\$ 89,370	\$ 91,461	\$ 106,654
Court Interpreters	\$ 15,196	\$ 8,815					\$ 24,011	\$ 31,401	\$ 30,782	\$ 32,697
Jury Services	\$ 67,080	\$ 32,365	\$ 24,832				\$ 124,277	\$ 106,202	\$ 85,852	\$ 91,385
Security		\$ 171,951					\$ 171,951	\$ 150,000	\$ 150,203	\$ 175,000
Trial Court Operations Program	\$ 1,954,363	\$ 661,552	\$ 24,832				\$ 2,620,874	\$ 2,621,219	\$ 2,753,986	\$ 2,680,725
Enhanced Collections	\$ 40,181	\$ 1,943					\$ 68,830	\$ 56,648	\$ 66,278	\$ 51,850
Other Non-Court Operations	\$ 36,920	\$ 38,202					\$ 75,122	\$ 47,334	\$ 50,768	\$ 44,094
Non-Court Operations Program	\$ 77,101	\$ 40,144					\$ 143,952	\$ 103,982	\$ 117,046	\$ 95,944
Executive Office	\$ 173,970	\$ 3,775					\$ 177,746	\$ 180,647	\$ 181,764	\$ 181,541
Fiscal Services	\$ 196,553	\$ 27,957					\$ 217,676	\$ 213,460	\$ 228,228	\$ 265,760
Human Resources	\$ 161,889	\$ 2,831					\$ 164,719	\$ 128,783	\$ 329,453	\$ 283,506
Business & Facilities Services	\$ 73,405	\$ 126,080					\$ 199,485	\$ 194,064	\$ 208,944	\$ 196,469
Information Technology	\$ 203,661	\$ 17,998					\$ 221,658	\$ 228,823	\$ 262,592	\$ 270,472
Court Administration Program	\$ 809,478	\$ 178,641					\$ 981,285	\$ 945,777	\$ 1,210,981	\$ 1,197,748
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,840,943	\$ 880,337	\$ 24,832			\$ 0	\$ 3,746,111	\$ 3,670,978	\$ 4,082,013	\$ 3,972,417

Superior Court of California, County of Tuolumne
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended June									
Fiscal Year 2014/15								2013/14	
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
ASSETS									
Operations	\$ 276,524	\$ 61,284	\$ 17,953				\$ 7,794	\$ 363,554	\$ 38,806
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	\$ 76,105	\$ 0	\$ (17,953)				\$ 210,762	\$ 268,915	\$ 605,189
Cash Outside of the AOC									
Total Cash	\$ 353,754	\$ 61,284	\$ 0				\$ 218,556	\$ 633,594	\$ 645,120
Short Term Investment	\$ 379,853						\$ 73,585	\$ 453,437	\$ 152,297
Investment in Financial Institution									
Total Investments	\$ 379,853						\$ 73,585	\$ 453,437	\$ 152,297
Accrued Revenue	\$ 3							\$ 3	\$ 1
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 21,263							\$ 21,263	\$ 44,120
Due From Other Governments	\$ 2,232	\$ 15,408	\$ 0					\$ 17,640	\$ 27,859
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 21,989	\$ 1,387	\$ 26,906					\$ 50,282	\$ 77,287
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 45,487	\$ 16,795	\$ 26,906				\$ 0	\$ 89,188	\$ 149,267
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 779,094	\$ 78,079	\$ 26,906				\$ 292,140	\$ 1,176,219	\$ 946,684
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 15,415	\$ 546	\$ 10,835					\$ 26,796	\$ 41,755
Accounts Payable - General	\$ 20,536	\$ 0	\$ 0				\$ 0	\$ 20,536	\$ 1,819
Due to Other Funds	\$ 0	\$ 14,792	\$ 6,472				\$ 0	\$ 21,263	\$ 44,120
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 81,375	\$ 81,375	\$ 88,013
Due to Other Governments	\$ 33,381	\$ 66	\$ 636					\$ 34,083	\$ 38,929
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 3	\$ 3	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 69,331	\$ 15,404	\$ 17,942				\$ 81,378	\$ 184,056	\$ 216,636
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 210,762	\$ 210,762	\$ 334,068
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 210,762	\$ 210,762	\$ 334,068
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 93,873		\$ 8,964					\$ 102,836	\$ 213,209
Total Payroll Liabilities	\$ 93,873		\$ 8,964					\$ 102,836	\$ 213,209
Revenue Collected in Advance	\$ 578,724							\$ 578,724	\$ 100,000
Liabilities For Deposits	\$ 1,757							\$ 1,757	\$ 915
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 578,481							\$ 578,481	\$ 100,915
Total Liabilities	\$ 741,685	\$ 15,404	\$ 26,906				\$ 292,140	\$ 1,076,135	\$ 362,929
Total Fund Balance	\$ 37,409	\$ 62,675	\$ 0					\$ 100,084	\$ 83,756
Total Liabilities and Fund Balance	\$ 779,094	\$ 78,079	\$ 26,906				\$ 292,140	\$ 1,176,219	\$ 946,684

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Tuolumne

Superior Court - Tuolumne

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	62,675	-	-	-	-	-	62,675
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	37,409	-	37,409	-	-	-	-	-	-	37,409
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 37,409	\$ -	\$ 37,409	\$ 62,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,084