

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

Jeanine D. Tucker, Court Executive Officer

11-19-13
Date

Tuolumne

Court

FY 2013/2014 – Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tuolumne
 Court
 FY 2013/2014 Q1
 Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
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 September									
Fiscal Year 2013/14								2012/13	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ 324,491	\$ (944)	\$ (107,042)				\$ 1,427	\$ 217,931	\$ 241,018
Payroll									
Jury									
Revolving									
Other	\$ 0							\$ 0	\$ 0
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card	\$ 925							\$ 925	\$ 925
Cash on Hand	\$ 178,820	\$ 0	\$ (6,563)				\$ 228,157	\$ 400,414	\$ 235,038
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ 504,236	\$ (944)	\$ (113,606)				\$ 229,584	\$ 619,270	\$ 476,981
Short Term Investment	\$ 537,010						\$ 80,363	\$ 617,373	\$ 556,140
Investment in Financial Institution									
Total Investments	\$ 537,010						\$ 80,363	\$ 617,373	\$ 556,140
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	\$ 0	\$ 19,253	\$ 0				\$ 0	\$ 19,253	\$ 15,798
Due From Other Courts								\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 113,606					\$ 113,606	\$ 106,735
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 0	\$ 19,253	\$ 113,606				\$ 0	\$ 132,858	\$ 122,533
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 1,041,246	\$ 18,309	\$ 0				\$ 309,946	\$ 1,369,501	\$ 1,155,655
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 4,810	\$ 0	\$ 0				\$ 0	\$ 4,810	\$ 384
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 81,787	\$ 81,787	\$ 97,163
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 2	\$ 2	\$ 10
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 4,810	\$ 0	\$ 0				\$ 81,789	\$ 86,599	\$ 97,558
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 228,157	\$ 228,157	\$ 77,408
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 228,157	\$ 228,157	\$ 77,408
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Revenue Collected in Advance	\$ 485							\$ 485	\$ 485
Liabilities For Deposits									
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment	\$ 0							\$ 0	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 485							\$ 485	\$ 485
Total Liabilities	\$ 5,295	\$ 0	\$ 0				\$ 309,946	\$ 315,241	\$ 175,450
Total Fund Balance	\$ 1,035,951	\$ 18,309	\$ 0					\$ 1,054,260	\$ 980,205
Total Liabilities and Fund Balance	\$ 1,041,246	\$ 18,309	\$ 0				\$ 309,946	\$ 1,369,501	\$ 1,155,655

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 2013/14										2012/13	
	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	\$ 1,238,092	\$ 2,774					\$ 1,240,866	\$ 2,845,592	\$ 652,300	\$ 2,620,199	
Improvement and Modernization Fund								\$ 7,833	\$ 3,450	\$ 7,833	
Judges' Compensation (45.25)	\$ 7,500						\$ 7,500	\$ 22,500	\$ 7,500	\$ 30,000	
Court Interpreter (45.45)	\$ 1,672						\$ 1,672	\$ 17,000	\$ 1,260	\$ 33,414	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 13,622						\$ 13,622	\$ 126,454	\$ 4,856	\$ 124,413	
Other Miscellaneous								\$ 50,351		\$ 65,504	
	\$ 1,260,886	\$ 2,774					\$ 1,263,660	\$ 3,069,730	\$ 669,386	\$ 2,881,363	
Grants											
AB 1058 Commissioner/Facilitator			\$ 77,861				\$ 77,861	\$ 293,421	\$ 88,953	\$ 293,421	
Other AOC Grants			\$ 4,320				\$ 4,320	\$ 22,500		\$ 20,000	
Non-AOC Grants								\$ 15,152		\$ 15,000	
			\$ 82,181				\$ 82,181	\$ 331,073	\$ 88,953	\$ 328,421	
Other Financing Sources											
Interest Income	\$ 36	\$ 0					\$ 37	\$ 1,100	\$ 246	\$ 3,150	
Investment Income											
Donations											
Local Fees	\$ 14,535						\$ 14,535	\$ 48,500	\$ 7,658	\$ 43,400	
Non-Fee Revenues											
Enhanced Collections		\$ 17,233					\$ 17,233	\$ 51,850	\$ 15,839	\$ 52,272	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 12,823					\$ 12,823	\$ 39,394	\$ 699	\$ 44,368	
Reimbursement Other	\$ 20,328						\$ 20,328	\$ 8,220	\$ 1,125	\$ 10,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 12						\$ 12		\$ 67,347		
	\$ 34,911	\$ 30,056					\$ 64,967	\$ 149,064	\$ 92,915	\$ 153,190	
Total Revenues	\$ 1,295,796	\$ 32,830	\$ 82,181				\$ 1,410,808	\$ 3,549,867	\$ 851,234	\$ 3,362,974	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 403,871	\$ 13,234	\$ 41,677				\$ 458,783	\$ 2,118,347	\$ 461,207	\$ 2,142,266	
Temp Help									\$ 1,366		
Overtime									\$ 220,624	\$ 1,014,482	
Staff Benefits	\$ 170,142	\$ 8,343	\$ 15,556				\$ 194,041	\$ 862,006	\$ 683,198	\$ 3,156,748	
	\$ 574,013	\$ 21,577	\$ 57,234				\$ 652,824	\$ 2,980,353	\$ 683,198	\$ 3,156,748	
Operating Expenses and Equipment											
General Expense	\$ 27,430	\$ 450	\$ 8,732				\$ 36,612	\$ 153,326	\$ 20,841	\$ 126,621	
Printing	\$ 2,538	\$ 49					\$ 2,587	\$ 25,000	\$ 2,032	\$ 16,650	
Telecommunications	\$ 8,976		\$ 675				\$ 9,651	\$ 49,000	\$ 9,955	\$ 51,150	
Postage	\$ 11,447	\$ 591					\$ 12,038	\$ 20,000	\$ 2,215	\$ 16,100	
Insurance								\$ 4,300	\$ 5,555	\$ 5,555	
In-State Travel	\$ 232		\$ 599				\$ 831	\$ 8,000	\$ 855	\$ 5,500	
Out-of-State Travel											
Training			\$ 330				\$ 330	\$ 1,275	\$ 325	\$ 275	
Security Services	\$ 25,965						\$ 25,965	\$ 175,000	\$ 30,329	\$ 220,000	
Facility Operations	\$ 5,585						\$ 5,585	\$ 96,300	\$ 15,771	\$ 111,242	
Utilities	\$ 0						\$ 0		\$ 1,255	\$ 6,500	
Contracted Services	\$ 53,009	\$ 1,033	\$ 4,215				\$ 58,258	\$ 270,620	\$ 41,975	\$ 273,920	
Consulting and Professional Services	\$ 4,310						\$ 4,310	\$ 28,200	\$ 900	\$ 31,200	
Information Technology	\$ 215	\$ 215					\$ 429	\$ 143,543	\$ (433)	\$ 139,957	
Major Equipment											
Other Items of Expense	\$ 45						\$ 45	\$ 5,800	\$ 833	\$ 7,000	
	\$ 139,752	\$ 2,338	\$ 14,551				\$ 156,641	\$ 980,364	\$ 126,850	\$ 1,011,670	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,663						\$ 1,663	\$ 13,700	\$ 4,223	\$ 13,700	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (18,084)	\$ 6,637	\$ 11,447				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (16,420)	\$ 6,637	\$ 11,447				\$ 1,663	\$ 13,700	\$ 4,223	\$ 13,700	
Total Expenditures	\$ 697,345	\$ 30,552	\$ 83,231				\$ 811,128	\$ 3,974,417	\$ 814,271	\$ 4,182,118	
Excess (Deficit) of Revenues Over Expenditures	\$ 598,452	\$ 2,278	\$ (1,050)				\$ 599,680	\$ (424,550)	\$ 36,963	\$ (819,144)	
Operating Transfers In (Out)	\$ (1,546)	\$ 496	\$ 1,050				\$ 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)	\$ 1,035,951	\$ 18,309	\$ 0				\$ 1,054,260	\$ 30,030	\$ 980,205	\$ 124,098	

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

	For the month ended September							2012/13		
	Fiscal Year 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	\$ 210,682	\$ 29,603			\$ (1,659)		\$ 238,625	\$ 1,080,830	\$ 250,998	\$ 1,202,120
Traffic & Other Infractions	\$ 28,924	\$ 16,418			\$ (1,659)		\$ 43,683	\$ 199,597	\$ 37,664	\$ 196,372
Other Criminal Cases	\$ 57,434	\$ 1,408			\$ (1,659)		\$ 57,182	\$ 274,668	\$ 59,247	\$ 285,349
Civil	\$ 27,082	\$ 9,069			\$ 0		\$ 36,151	\$ 128,300	\$ 31,845	\$ 109,347
Family & Children Services	\$ 49,681	\$ 18,028					\$ 67,709	\$ 338,965	\$ 64,204	\$ 329,673
Probate, Guardianship & Mental Health Services	\$ 7,089	\$ 1,593					\$ 8,682	\$ 48,290	\$ 8,514	\$ 54,333
Juvenile Dependency Services	\$ 14,194	\$ 9,786					\$ 23,980	\$ 136,920	\$ 20,974	\$ 136,517
Juvenile Delinquency Services	\$ 14,194	\$ 316					\$ 14,510	\$ 67,419	\$ 13,363	\$ 70,492
Other Court Operations	\$ 18,732	\$ 166					\$ 18,898	\$ 106,654	\$ 23,307	\$ 104,894
Court Interpreters	\$ 2,429	\$ 2,694					\$ 5,123	\$ 32,697	\$ 5,246	\$ 35,263
Jury Services	\$ 13,639	\$ 6,052	\$ 1,663				\$ 21,354	\$ 91,385	\$ 25,208	\$ 117,524
Security		\$ 26,997					\$ 26,997	\$ 175,000	\$ 30,329	\$ 220,000
Trial Court Operations Program	\$ 444,080	\$ 122,127	\$ 1,663		\$ (4,978)		\$ 562,893	\$ 2,680,725	\$ 570,898	\$ 2,861,884
Enhanced Collections	\$ 9,742	\$ 854					\$ 17,233	\$ 51,850	\$ 15,839	\$ 52,272
Other Non-Court Operations	\$ 11,835	\$ 1,266				\$ 6,637	\$ 13,101	\$ 44,094	\$ 1,259	\$ 48,068
Non-Court Operations Program	\$ 21,577	\$ 2,120			\$ 6,637		\$ 30,334	\$ 95,944	\$ 17,097	\$ 100,340
Executive Office	\$ 39,005	\$ 473					\$ 39,478	\$ 181,541	\$ 48,696	\$ 234,084
Fiscal Services	\$ 47,189	\$ 5,104			\$ (1,659)		\$ 50,633	\$ 265,760	\$ 53,869	\$ 283,539
Human Resources	\$ 51,284	\$ 149					\$ 51,433	\$ 283,506	\$ 36,926	\$ 233,866
Business & Facilities Services	\$ 16,307	\$ 26,524					\$ 42,832	\$ 196,469	\$ 37,868	\$ 189,356
Information Technology	\$ 33,382	\$ 144					\$ 33,526	\$ 270,472	\$ 48,897	\$ 279,029
Court Administration Program	\$ 187,167	\$ 32,393			\$ (1,659)		\$ 217,901	\$ 1,197,748	\$ 226,276	\$ 1,219,894
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 652,824	\$ 156,641	\$ 1,663		\$ 0		\$ 811,128	\$ 3,974,417	\$ 814,271	\$ 4,182,118