

**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

  
\_\_\_\_\_  
Date

\_\_\_\_\_  
Tuolumne

\_\_\_\_\_  
Court

\_\_\_\_\_  
2010/2011 - Quarter 4

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

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Court

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
 Filled Court Employee Positions

Tuolumne

Court

2010/2011 - Quarter 4

Fiscal Year and Ending Quarter

		Positions Filled			
	Total Authorized Court Positions <sup>1</sup>	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	47.75	42.25	42.25	42.25	42.25

<sup>1</sup> Total Authorized Positions (FTEs) pre-populated using information submitted in the court's FY 2010-2011 Schedule 7A.

Tuolumne Superior Court  
Trial Court Operations Fund  
Balance Sheet  
(Unaudited)

For the month ended Jun									
Fiscal Year 2010/11									2009/10
	Governmental 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	\$ 70,201	\$ 1,492	\$ 0				\$ 2,250	\$ 73,943	\$ 80,492
Payroll									
Jury									
Revolving									
Other	\$ 0							\$ 0	\$ 0
Distribution									\$ 0
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 109,396
Trust									
Credit Card									
Cash on Hand	\$ 925							\$ 925	\$ 925
Cash with County	\$ 1,000,821	\$ 0	\$ 0				\$ 30,304	\$ 1,031,125	\$ 1,369,176
Total Cash	\$ 1,071,947	\$ 1,492	\$ 0				\$ 32,554	\$ 1,105,993	\$ 1,559,989
Short Term Investment	\$ 548,612						\$ 108,601	\$ 657,212	
Investment in Financial Institution									
Total Investments	\$ 548,612						\$ 108,601	\$ 657,212	
Accrued Revenue	\$ 6							\$ 6	\$ 0
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 57,896							\$ 57,896	\$ 328,349
Due From Other Governments	\$ 20,908	\$ 12,034	\$ 0					\$ 32,941	\$ 9,115
Due From Other Courts	\$ 0						\$ 0	\$ 0	
Due From State	\$ 64,949		\$ 72,520					\$ 137,469	\$ 377,586
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 143,759	\$ 12,034	\$ 72,520				\$ 0	\$ 228,313	\$ 715,050
Prepaid Expenses - General	\$ 0							\$ 0	
Salary and Travel Advances	\$ 0							\$ 0	
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	
Other Assets									
Total Other Assets									
Total Assets	\$ 1,764,317	\$ 13,526	\$ 72,520				\$ 141,155	\$ 1,991,518	\$ 2,275,039
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 12,845	\$ 2,121	\$ 2,990					\$ 17,957	\$ 34,917
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 10,429	\$ 47,468				\$ 0	\$ 57,896	\$ 328,349
Due to Other Courts	\$ 0							\$ 0	
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 110,845	\$ 110,845	\$ 109,396
Due to Other Governments	\$ 166,802		\$ 11,614					\$ 178,416	\$ 115,295
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 6	\$ 6	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 179,647	\$ 12,550	\$ 62,072				\$ 110,851	\$ 365,120	\$ 587,957
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 30,304	\$ 30,304	\$ 157,170
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 30,304	\$ 30,304	\$ 157,170
Accrued Payroll	\$ 104,559		\$ 10,448					\$ 115,008	\$ 107,574
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 104,559		\$ 10,448					\$ 115,008	\$ 107,574
Revenue Collected in Advance	\$ 0							\$ 0	
Liabilities For Deposits	\$ 359							\$ 359	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	
Total Other Liabilities	\$ 359						\$ 0	\$ 359	\$ 0
Total Liabilities	\$ 284,565	\$ 12,550	\$ 72,520				\$ 141,155	\$ 510,790	\$ 852,701
Fund Balance - Restricted	\$ 579,933	\$ 975	\$ 0					\$ 580,908	\$ 1,286,500
Fund Balance - Unrestricted									
Designated	\$ 841,429							\$ 841,429	\$ 402,957
Undesignated	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 58,390	\$ 0	\$ 0					\$ 58,390	\$ (267,120)
Total Fund Balance	\$ 1,479,752	\$ 975	\$ 0					\$ 1,480,728	\$ 1,422,338
Total Liabilities and Fund Balance	\$ 1,764,317	\$ 13,526	\$ 72,520				\$ 141,155	\$ 1,991,518	\$ 2,275,039

Tuolumne Superior Court  
 Trial Court Operations Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

For the month ended Jun											
Fiscal Year 2010/11										2009/10	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 4,428,710						\$ 4,428,710	\$ 4,439,977	\$ 4,117,930	\$ 4,147,490	
Trial Court Improvement Fund	\$ 27,387						\$ 27,387	\$ 7,833			
Judicial Administration Efficiency & Mod Fund	\$ 29,000						\$ 29,000	\$ 51,000	\$ 51,307	\$ 101,000	
Judges' Compensation (45.25)	\$ 27,534						\$ 27,534	\$ 30,000	\$ 30,000	\$ 30,000	
Court Interpreter (45.45)	\$ 30,490						\$ 30,490	\$ 35,010	\$ 34,802	\$ 35,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 115,722						\$ 115,722	\$ 86,829	\$ 148,573	\$ 133,757	
Other Miscellaneous											
	\$ 4,658,843						\$ 4,658,843	\$ 4,650,649	\$ 4,382,612	\$ 4,447,247	
Grants											
AB 1058 Commissioner/Facilitator			\$ 305,278				\$ 305,278	\$ 290,368	\$ 290,368	\$ 292,526	
Other AOC Grants			\$ 14,400				\$ 14,400	\$ 20,000	\$ 18,920	\$ 20,000	
Non-AOC Grants	\$ 32,250						\$ 32,250	\$ 15,000	\$ 21,291		
	\$ 32,250		\$ 319,678				\$ 351,928	\$ 325,368	\$ 330,579	\$ 312,526	
Other Financing Sources											
Interest Income	\$ 9,213	\$ 0					\$ 9,214	\$ 18,500	\$ 16,737	\$ 22,500	
Investment Income											
Donations	\$ 23,814						\$ 23,814		\$ 14,192		
Local Fees	\$ 42,562						\$ 42,562	\$ 71,300	\$ 82,756	\$ 55,250	
Non-Fee Revenues	\$ 6,220						\$ 6,220	\$ 6,100	\$ 6,170	\$ 6,900	
Enhanced Collections		\$ 52,544					\$ 52,544	\$ 50,245	\$ 55,617	\$ 49,830	
Escheatment	\$ 230						\$ 230				
Prior Year Revenue	\$ (1,000)		\$ 51				\$ (949)		\$ 0		
County Program - Restricted		\$ 44,828					\$ 44,828	\$ 52,107	\$ 42,609	\$ 42,895	
Reimbursement Other	\$ 15,589						\$ 15,589	\$ 11,500	\$ 19,428	\$ 31,871	
Sale of Fixed Assets											
Other Miscellaneous	\$ 7,450						\$ 7,450		\$ 1,356		
	\$ 104,078	\$ 97,372	\$ 51				\$ 201,501	\$ 209,752	\$ 238,864	\$ 209,246	
<b>Total Revenues</b>	<b>\$ 4,795,171</b>	<b>\$ 97,372</b>	<b>\$ 319,729</b>				<b>\$ 5,212,272</b>	<b>\$ 5,185,769</b>	<b>\$ 4,952,054</b>	<b>\$ 4,969,019</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,040,288	\$ 42,626	\$ 200,487				\$ 2,283,401	\$ 2,407,152	\$ 2,274,329	\$ 2,358,610	
Temp Help									\$ 209		
Overtime	\$ 278		\$ 23				\$ 301		\$ 970		
Staff Benefits	\$ 1,032,435	\$ 23,440	\$ 92,116				\$ 1,147,992	\$ 1,216,259	\$ 1,164,465	\$ 1,177,948	
	\$ 3,073,002	\$ 66,065	\$ 292,626				\$ 3,431,693	\$ 3,623,411	\$ 3,439,973	\$ 3,536,558	
Operating Expenses and Equipment											
General Expense	\$ 155,877	\$ 4,016	\$ 21,248				\$ 181,141	\$ 140,626	\$ 224,921	\$ 218,574	
Printing	\$ 18,457	\$ 669					\$ 19,125	\$ 22,550	\$ 15,119	\$ 32,250	
Telecommunications	\$ 45,695		\$ 1,329				\$ 47,024	\$ 57,100	\$ 56,653	\$ 53,350	
Postage	\$ 25,036	\$ 3,072					\$ 28,109	\$ 20,650	\$ 33,924	\$ 20,650	
Insurance	\$ 4,319						\$ 4,319	\$ 5,555	\$ 5,116	\$ 5,555	
In-State Travel	\$ 2,744		\$ 1,453				\$ 4,197	\$ 6,250	\$ 3,410	\$ 7,850	
Out-of-State Travel											
Training	\$ 17,745		\$ 865				\$ 18,610	\$ 24,650	\$ 2,319	\$ 26,150	
Security Services	\$ 743,508		\$ 30,420				\$ 773,928	\$ 1,016,843	\$ 725,202	\$ 962,006	
Facility Operations	\$ 87,818	\$ 1,188	\$ 175				\$ 89,181	\$ 120,640	\$ 115,741	\$ 120,640	
Utilities	\$ 5,760						\$ 5,760	\$ 3,000	\$ 5,250	\$ 3,000	
Contracted Services	\$ 288,370	\$ 6,200	\$ 15,580				\$ 310,150	\$ 315,161	\$ 336,410	\$ 368,137	
Consulting and Professional Services	\$ 30,855						\$ 30,855	\$ 32,900	\$ 30,810	\$ 30,100	
Information Technology	\$ 138,685	\$ 1,008	\$ 3,332				\$ 143,026	\$ 113,938	\$ 200,654	\$ 246,074	
Major Equipment	\$ 38,940						\$ 38,940				
Other Items of Expense	\$ 4,642						\$ 4,642	\$ 5,500	\$ 8,944	\$ 5,500	
	\$ 1,608,452	\$ 16,153	\$ 74,402				\$ 1,699,007	\$ 1,885,363	\$ 1,764,473	\$ 2,099,836	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 14,040						\$ 14,040	\$ 18,500	\$ 14,728	\$ 18,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (79,001)	\$ 20,481	\$ 58,521				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 9,142						\$ 9,142				
	\$ (55,819)	\$ 20,481	\$ 58,521				\$ 23,182	\$ 18,500	\$ 14,728	\$ 18,500	
<b>Total Expenditures</b>	<b>\$ 4,625,634</b>	<b>\$ 102,699</b>	<b>\$ 425,548</b>				<b>\$ 5,153,882</b>	<b>\$ 5,527,274</b>	<b>\$ 5,219,174</b>	<b>\$ 5,654,894</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 169,537	\$ (5,327)	\$ (105,820)				\$ 58,390	\$ (341,505)	\$ (267,120)	\$ (685,875)	
Operating Transfers In (Out)	\$ (111,147)	\$ 5,327	\$ 105,820				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,421,363	\$ 975	\$ 0				\$ 1,422,338	\$ 1,422,338	\$ 1,689,457	\$ 1,689,457	
Ending Balance (Deficit)	\$ 1,479,752	\$ 975	\$ 0				\$ 1,480,728	\$ 1,080,833	\$ 1,422,338	\$ 1,003,582	

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

For the month ended Jun										
Fiscal Year 2010/11									2009/10	
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 1,175,645	\$ 133,454			\$ (4,630)		\$ 1,304,468	\$ 1,333,160	\$ 1,321,821	\$ 1,373,956
Traffic & Other Infractions	\$ 148,342	\$ 64,121			\$ (4,630)		\$ 207,833	\$ 254,425	\$ 224,905	\$ 228,979
Other Criminal Cases	\$ 249,020	\$ 22,988			\$ (4,630)		\$ 267,378	\$ 269,789	\$ 260,128	\$ 276,546
Civil	\$ 188,862	\$ 111,725					\$ 300,587	\$ 272,202	\$ 237,539	\$ 293,122
Family & Children Services	\$ 259,073	\$ 84,032			\$ 0		\$ 343,104	\$ 369,772	\$ 370,118	\$ 361,981
Probate, Guardianship & Mental Health Services	\$ 31,061	\$ 24,809					\$ 55,870	\$ 50,681	\$ 78,922	\$ 79,603
Juvenile Dependency Services	\$ 63,792	\$ 57,171					\$ 120,962	\$ 155,871	\$ 152,338	\$ 146,087
Juvenile Delinquency Services	\$ 63,792	\$ 3,128					\$ 66,920	\$ 69,865	\$ 67,530	\$ 68,935
Other Court Operations	\$ 191,197	\$ 7,117					\$ 198,314	\$ 228,184	\$ 211,277	\$ 225,526
Court Interpreters	\$ 14,925	\$ 20,871					\$ 35,796	\$ 36,815	\$ 31,155	\$ 37,413
Jury Services	\$ 63,136	\$ 54,570	\$ 14,040				\$ 131,746	\$ 128,693	\$ 139,367	\$ 139,322
Security		\$ 826,343					\$ 826,343	\$ 1,016,843	\$ 751,424	\$ 942,006
Trial Court Operations Program	\$ 2,448,843	\$ 1,410,329	\$ 14,040		\$ (13,891)		\$ 3,859,321	\$ 4,186,300	\$ 3,846,523	\$ 4,173,476
Enhanced Collections	\$ 29,724	\$ 4,467			\$ 20,481		\$ 54,672	\$ 50,246	\$ 58,032	\$ 49,813
Other Non-Court Operations	\$ 36,341	\$ 11,686					\$ 48,027	\$ 55,547	\$ 44,057	\$ 45,271
Non-Court Operations Program	\$ 66,065	\$ 16,153			\$ 20,481		\$ 102,699	\$ 105,793	\$ 102,089	\$ 95,084
Executive Office	\$ 208,001	\$ 9,646			\$ (1,959)		\$ 215,688	\$ 231,324	\$ 216,062	\$ 223,868
Fiscal Services	\$ 282,649	\$ 55,439			\$ (4,630)		\$ 333,458	\$ 356,412	\$ 343,735	\$ 354,035
Human Resources	\$ 166,787	\$ 12,318					\$ 179,105	\$ 200,915	\$ 166,423	\$ 191,534
Business & Facilities Services	\$ 70,119	\$ 96,450				\$ 9,142	\$ 175,711	\$ 208,840	\$ 184,698	\$ 209,878
Information Technology	\$ 189,228	\$ 98,672					\$ 287,900	\$ 237,690	\$ 359,644	\$ 407,019
Court Administration Program	\$ 916,784	\$ 272,525			\$ (6,589)	\$ 9,142	\$ 1,191,862	\$ 1,235,181	\$ 1,270,562	\$ 1,386,334
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 3,431,693	\$ 1,699,007	\$ 14,040		\$ 0	\$ 9,142	\$ 5,153,882	\$ 5,527,274	\$ 5,219,174	\$ 5,654,894

