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.

Jeanne Caughell
Signature of Presiding Judge or Court Executive

7.14.11
Date

Tuolumne
Court

FY 2010/2011 Q2
Fiscal Year and Ending Quarter

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

	For the month ended Dec								
	Fiscal Year 2010/11							2009/10	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:									
Judges & Courtroom Support	$ 550,527	$ 47,302		$ (2,096)		$ 595,733	$ 1,333,160	$ 618,420	$ 1,373,956
Traffic & Other Infractions	$ 74,478	$ 17,812		$ (2,096)		$ 90,194	$ 254,425	$ 103,146	$ 228,979
Other Criminal Cases	$ 113,446	$ 4,071		$ (2,096)		$ 115,421	$ 269,789	$ 116,686	$ 276,546
Civil	$ 87,815	$ 32,629				$ 120,444	$ 272,202	$ 83,039	$ 293,122
Family & Children Services	$ 122,925	$ 29,421		$ 0		$ 152,346	$ 369,772	$ 169,958	$ 361,981
Probate, Guardianship & Mental Health Services	$ 14,477	$ 11,491				$ 25,968	$ 50,681	$ 35,044	$ 79,603
Juvenile Dependency Services	$ 29,681	$ 12,285				$ 41,965	$ 155,871	$ 65,027	$ 146,087
Juvenile Delinquency Services	$ 29,681	$ 890				$ 30,570	$ 69,865	$ 30,489	$ 68,935
Other Court Operations	$ 83,643	$ 1,729				$ 85,373	$ 228,184	$ 95,389	$ 225,526
Court Interpreters	$ 6,662	$ 11,252				$ 17,914	$ 36,815	$ 16,985	$ 37,413
Jury Services	$ 29,417	$ 22,377	$ 4,948			$ 56,741	$ 128,693	$ 67,726	$ 139,322
Security		$ 310,694				$ 310,694	$ 1,016,843	$ 339,983	$ 942,006
Trial Court Operations Program	$ 1,142,750	$ 501,953	$ 4,948	$ (6,287)		$ 1,643,364	$ 4,186,300	$ 1,741,893	$ 4,173,476
Enhanced Collections	$ 14,144	$ 1,257		$ 10,061		$ 25,462	$ 50,246	$ 25,866	$ 49,813
Other Non-Court Operations	$ 35,000	$ 3,449				$ 38,449	$ 55,547	$ 28,759	$ 45,271
Non-Court Operations Program	$ 49,144	$ 4,706		$ 10,061		$ 63,911	$ 105,793	$ 54,625	$ 95,084
Executive Office	$ 94,193	$ 3,694		$ (1,678)		$ 96,209	$ 231,324	$ 100,134	$ 223,868
Fiscal Services	$ 131,760	$ 18,200		$ (2,096)		$ 147,865	$ 356,412	$ 156,863	$ 354,035
Human Resources	$ 65,204	$ 5,638				$ 70,842	$ 200,915	$ 76,800	$ 191,534
Business & Facilities Services	$ 32,843	$ 40,100			$ 9,142	$ 82,085	$ 208,840	$ 97,045	$ 209,878
Information Technology	$ 87,080	$ 27,127				$ 114,208	$ 237,690	$ 196,260	$ 407,019
Court Administration Program	$ 411,080	$ 94,759		$ (3,773)	$ 9,142	$ 511,208	$ 1,235,181	$ 627,102	$ 1,386,334
Prior Year Adjustments Not Posted to a Program									
Total	$ 1,602,974	$ 601,418	$ 4,948	$ 0	$ 9,142	$ 2,218,482	$ 5,527,274	$ 2,423,620	$ 5,654,894

05/23/2011 17:06:28

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

	For the month ended Dec								
	Fiscal Year 2010/11								2009/10
	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	$ 357,313	$ (11,147)	$ (196,800)				$ 1,988	$ 151,354	$ 560,821
Payroll									
Jury									
Revolving								$ 0	$ 0
Other	$ 0								$ 0
Distribution							$ 482	$ 482	$ 87,825
Civil Filing Fees									
Trust									
Credit Card								$ 925	$ 925
Cash on Hand	$ 925						$ 145,486	$ 1,031,335	$ 1,227,904
Cash with County	$ 897,247	$ 0	$ (11,397)				$ 147,956	$ 1,184,097	$ 1,877,475
Total Cash	$ 1,255,485	$ (11,147)	$ (208,197)						
Short Term Investment	$ 547,362						$ 93,610	$ 640,972	
Investment in Financial Institution									
Total Investments	$ 547,362						$ 93,610	$ 640,972	
Accrued Revenue	$ 0							$ 0	$ 0
Accounts Receivable - General	$ 0		$ 0					$ 0	$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust								$ 0	$ 0
Due From Other Funds	$ 0							$ 12,514	$ 12,124
Due From Other Governments	$ 0	$ 12,514	$ 0				$ 0	$ 0	
Due From Other Courts								$ 179,717	$ 201,126
Due From State	$ 0		$ 179,717						
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	$ 0	$ 12,514	$ 179,717				$ 0	$ 192,232	$ 213,250
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	$ 1,802,847	$ 1,367	$ (28,480)				$ 241,566	$ 2,017,301	$ 2,090,725
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	$ 0	$ 0	$ 0					$ 0	$ 0
Accounts Payable - General	$ 0	$ 0	$ 0				$ 0	$ 0	$ 0
Due to Other Funds	$ 0	$ 0	$ 0				$ 0	$ 0	$ 0
Due to Other Courts								$ 0	$ 0
Due to State	$ 0		$ 0				$ 96,071	$ 96,071	$ 87,825
TC145 Liability								$ 0	
Due to Other Governments	$ 0								
AB145 Due to Other Government Agency									
Due to Other Public Agencies								$ 0	$ 0
Sales and Use Tax	$ 0						$ 9	$ 9	$ 0
Interest									
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	$ 0	$ 0	$ 0				$ 96,080	$ 96,080	$ 87,825
Civil									
Criminal									
Unreconciled - Civil and Criminal							$ 145,486	$ 145,486	$ 281,019
Trust Held Outside of the AOC									
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							$ 145,486	$ 145,486	$ 281,019
Accrued Payroll	$ 0		$ 0					$ 0	$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	$ 0		$ 0					$ 0	$ 0
Revenue Collected in Advance									
Liabilities For Deposits									
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							$ 0	$ 0	$ (3,761)
Uncleared Collections	$ 0								
Other Miscellaneous Liabilities							$ 0	$ 0	$ (3,761)
Total Other Liabilities	$ 0								
Total Liabilities	$ 0	$ 0	$ 0				$ 241,566	$ 241,566	$ 365,083
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.	$ 381,484	$ 393	$ (28,480)					$ 353,397	$ 36,185
Total Fund Balance	$ 1,802,847	$ 1,367	$ (28,480)					$ 1,775,735	$ 1,725,643
Total Liabilities and Fund Balance	$ 1,802,847	$ 1,367	$ (28,480)				$ 241,566	$ 2,017,301	$ 2,090,725

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

	For the month ended Dec										
	Fiscal Year 2010/11									2009/10	
	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	$ 2,161,394							$ 2,161,394	$ 4,439,977	$ 2,044,879	$ 4,147,490
Trial Court Improvement Fund	$ 7,832							$ 7,832	$ 7,833		
Judicial Administration Efficiency & Mod Fund	$ 29,262							$ 29,262	$ 51,000	$ 449	$ 101,000
Judges' Compensation (45.25)	$ 15,000							$ 15,000	$ 30,000	$ 15,000	$ 30,000
Court Interpreter (45.45)	$ 19,768							$ 19,768	$ 35,010	$ 20,848	$ 35,000
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	$ 53,575							$ 53,575	$ 86,829	$ 86,061	$ 133,757
Other Miscellaneous											
	$ 2,286,831							$ 2,286,831	$ 4,650,649	$ 2,167,238	$ 4,447,247
Grants											
AB 1058 Commissioner/Facilitator			$ 173,353					$ 173,353	$ 290,368	$ 162,162	$ 292,526
Other AOC Grants			$ (45)					$ (45)	$ 20,000		$ 20,000
Non-AOC Grants	$ 6,619							$ 6,619	$ 15,000	$ 8,323	
	$ 6,619		$ 173,308					$ 179,927	$ 325,368	$ 170,486	$ 312,526
Other Financing Sources											
Interest Income	$ 6,044							$ 6,044	$ 18,500	$ 28	$ 22,500
Investment Income										$ 6,721	
Donations	$ 8,966							$ 8,966			
Local Fees	$ 18,538							$ 18,538	$ 71,300	$ 47,813	$ 55,250
Non-Fee Revenues	$ 3,310							$ 3,310	$ 6,100	$ 2,950	$ 6,900
Enhanced Collections		$ 25,462						$ 25,462	$ 50,245	$ 25,560	$ 49,830
Escheatment										$ 0	
Prior Year Revenue	$ (1,000)		$ 51					$ (949)			
County Program - Restricted		$ 38,519						$ 38,519	$ 52,107	$ 27,501	$ 42,895
Reimbursement Other	$ 4,409							$ 4,409	$ 11,500	$ 10,207	$ 31,871
Sale of Fixed Assets											
Other Miscellaneous	$ 823							$ 823		$ 1,303	
	$ 41,090	$ 63,981	$ 51					$ 105,121	$ 209,752	$ 122,081	$ 209,246
Total Revenues	$ 2,334,539	$ 63,981	$ 173,359					$ 2,571,879	$ 5,185,769	$ 2,459,805	$ 4,969,019
EXPENDITURES											
Personal Services											
Salaries - Permanent	$ 932,325	$ 31,133	$ 102,791					$ 1,066,249	$ 2,407,152	$ 1,081,084	$ 2,358,610
Temp Help										$ 209	
Overtime	$ 145		$ 23					$ 167		$ 887	
Staff Benefits	$ 471,204	$ 18,011	$ 47,342					$ 536,558	$ 1,216,259	$ 542,590	$ 1,177,948
	$ 1,403,674	$ 49,144	$ 150,156					$ 1,602,974	$ 3,623,411	$ 1,624,771	$ 3,536,558
Operating Expenses and Equipment											
General Expense	$ 39,765	$ 866	$ 4,315					$ 44,946	$ 140,626	$ 117,059	$ 218,574
Printing	$ 8,235	$ 143						$ 8,377	$ 22,550	$ 8,339	$ 32,250
Telecommunications	$ 22,514		$ 608					$ 23,123	$ 57,100	$ 23,156	$ 53,350
Postage	$ 5,526	$ 939						$ 6,465	$ 20,650	$ 13,427	$ 20,650
Insurance	$ 1,418							$ 1,418	$ 5,555	$ 1,643	$ 5,555
In-State Travel	$ 1,087		$ 1,453					$ 2,540	$ 6,250	$ 1,739	$ 7,850
Out-of-State Travel											
Training	$ 8,430		$ 865					$ 9,295	$ 24,650	$ 710	$ 26,150
Security Services	$ 289,768		$ 15,678					$ 305,446	$ 1,016,843	$ 334,993	$ 962,006
Facility Operations	$ 35,351		$ 175					$ 35,526	$ 120,640	$ 53,011	$ 120,640
Utilities	$ 2,627							$ 2,627	$ 3,000	$ 2,746	$ 3,000
Contracted Services	$ 109,702	$ 2,583	$ 4,458					$ 116,743	$ 315,161	$ 150,852	$ 368,137
Consulting and Professional Services	$ 14,435							$ 14,435	$ 32,900	$ 10,555	$ 30,100
Information Technology	$ 28,240	$ 175						$ 28,415	$ 113,938	$ 66,075	$ 246,074
Major Equipment											
Other Items of Expense	$ 2,064							$ 2,064	$ 5,500	$ 5,276	$ 5,500
	$ 569,161	$ 4,706	$ 27,551					$ 601,418	$ 1,885,363	$ 789,582	$ 2,099,836
Special Items of Expense											
Grand Jury											
Jury Costs	$ 4,948							$ 4,948	$ 18,500	$ 9,267	$ 18,500
Judgements, Settlements and Claims											
Debt Service											
Other								$ 0	$ 0	$ 0	$ 0
Internal Cost Recovery	$ (35,500)	$ 10,061	$ 25,439					$ 9,142			
Prior Year Expense Adjustment	$ 9,142										
	$ (21,410)	$ 10,061	$ 25,439					$ 14,090	$ 18,500	$ 9,267	$ 18,500
Total Expenditures	$ 1,951,425	$ 63,911	$ 203,147					$ 2,218,482	$ 5,527,274	$ 2,423,620	$ 5,654,894
Excess (Deficit) of Revenues Over Expenditures	$ 383,115	$ 70	$ (29,788)					$ 353,397	$ (341,505)	$ 36,185	$ (685,875)
Operating Transfers In (Out)	$ (1,630)	$ 323	$ 1,308					$ 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)	$ 1,802,847	$ 1,367	$ (28,480)					$ 1,775,735	$ 1,080,833	$ 1,725,643	$ 1,003,582