

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

5/12/16

Date

Tuolumne

Court

2015/2016 - Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tuolumne

Court

2015/2016 - Q3

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	

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 March									
Fiscal Year 2015/16									2014/15
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ 111,882	\$ 60,441	\$ (70,323)				\$ 14,227	\$ 116,228	\$ 43,251
Payroll									
Jury Revolving									
Other	\$ 0							\$ 0	\$ 0
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 745
Trust									
Credit Card									
Cash on Hand	\$ 1,125							\$ 1,125	\$ 1,125
Cash with County	\$ (24,304)	\$ 0	\$ (18,082)				\$ 210,762	\$ 168,376	\$ 392,220
Cash Outside of the JCC									
Cash Equivalents	\$ 101,795						\$ 76,405	\$ 178,200	\$ 141,362
Total Cash and Cash Equivalents	\$ 190,498	\$ 60,441	\$ (88,405)				\$ 301,394	\$ 463,929	\$ 578,703
Short-Term Investment									
Investments									
Total Investments									
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	\$ 15,640	\$ 0					\$ 15,640	\$ 12,942
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 88,405					\$ 88,405	\$ 93,263
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 0	\$ 15,640	\$ 88,405				\$ 0	\$ 104,045	\$ 106,206
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 190,498	\$ 76,081	\$ 0				\$ 301,394	\$ 567,974	\$ 684,909
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 263	\$ 2,057	\$ 0				\$ 0	\$ 2,320	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 90,612	\$ 90,612	\$ 96,297
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 20	\$ 20	\$ 3
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 263	\$ 2,057	\$ 0				\$ 90,632	\$ 92,952	\$ 96,300
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 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	\$ 0		\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 1,757							\$ 1,757	\$ 1,757
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,757							\$ 1,757	\$ 1,757
Total Liabilities	\$ 2,020	\$ 2,057	\$ 0				\$ 301,394	\$ 305,471	\$ 432,124
Total Fund Balance	\$ 188,478	\$ 74,024	\$ 0					\$ 262,503	\$ 252,784
Total Liabilities and Fund Balance	\$ 190,498	\$ 76,081	\$ 0				\$ 301,394	\$ 567,974	\$ 684,909

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 March											
Fiscal Year 2015/16										2014/15	
	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	\$ 2,396,936	\$ 11,096					\$ 2,408,032	\$ 3,028,747	\$ 2,228,895	\$ 2,881,431	
Improvement and Modernization Fund								\$ 7,833		\$ 7,833	
Judges' Compensation (45.25)	\$ 22,500						\$ 22,500	\$ 30,000	\$ 22,500	\$ 30,000	
Court Interpreter (45.45)	\$ 5,749						\$ 5,749	\$ 16,200	\$ 5,513	\$ 16,200	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 141,957						\$ 141,957	\$ 196,983	\$ 105,467	\$ 138,704	
Other Miscellaneous	\$ 50,352						\$ 50,352	\$ 50,352	\$ 50,351	\$ 50,351	
	\$ 2,617,494	\$ 11,096					\$ 2,628,590	\$ 3,330,115	\$ 2,412,726	\$ 3,124,519	
Grants											
AB 1058 Commissioner/Facilitator			\$ 264,401				\$ 264,401	\$ 293,421	\$ 242,849	\$ 293,421	
Other Judicial Council Grants			\$ 52,180				\$ 52,180	\$ 91,186	\$ 6,660	\$ 23,325	
Non-Judicial Council Grants			\$ 16,213				\$ 16,213	\$ 30,000	\$ 21,620	\$ 30,000	
			\$ 332,794				\$ 332,794	\$ 414,607	\$ 271,129	\$ 346,746	
Other Financing Sources											
Interest Income	\$ 479	\$ 26					\$ 504	\$ 1,650	\$ 1,316	\$ 1,100	
Investment Income											
Donations											
Local Fees	\$ 3,950	\$ 18,444					\$ 22,393	\$ 46,500	\$ 34,348	\$ 50,050	
Non-Fee Revenues											
Enhanced Collections		\$ 49,355					\$ 49,355	\$ 60,582	\$ 51,560	\$ 56,648	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 39,431					\$ 39,431	\$ 46,319	\$ 39,050	\$ 42,634	
Reimbursement Other	\$ 3,149						\$ 3,149	\$ 5,500	\$ 3,593	\$ 5,500	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 7,578	\$ 107,255					\$ 114,833	\$ 160,551	\$ 129,867	\$ 155,932	
Total Revenues	\$ 2,625,072	\$ 118,351	\$ 332,794				\$ 3,076,217	\$ 3,905,273	\$ 2,813,722	\$ 3,627,197	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,221,757	\$ 41,340	\$ 176,291				\$ 1,439,389	\$ 1,950,268	\$ 1,439,872	\$ 1,961,980	
Temp Help											
Overtime	\$ 1,796						\$ 1,796		\$ 649		
Staff Benefits	\$ 566,369	\$ 24,235	\$ 76,635				\$ 667,239	\$ 891,688	\$ 630,261	\$ 862,458	
	\$ 1,789,922	\$ 65,576	\$ 252,926				\$ 2,108,424	\$ 2,841,956	\$ 2,070,781	\$ 2,824,438	
Operating Expenses and Equipment											
General Expense	\$ 73,085	\$ 1,353	\$ 35,908				\$ 110,347	\$ 147,480	\$ 79,938	\$ 118,421	
Printing	\$ 8,824	\$ 687					\$ 9,511	\$ 15,200	\$ 9,413	\$ 15,001	
Telecommunications	\$ 53,865		\$ 4,633				\$ 58,498	\$ 84,725	\$ 47,834	\$ 56,230	
Postage	\$ 12,814	\$ 1,122					\$ 13,937	\$ 21,850	\$ 13,482	\$ 17,850	
Insurance	\$ 1,610						\$ 1,610	\$ 2,900	\$ 533	\$ 4,700	
In-State Travel	\$ 3,391		\$ 2,800				\$ 6,191	\$ 6,000	\$ 5,483	\$ 8,000	
Out-of-State Travel									\$ 468		
Training	\$ 198		\$ 345				\$ 543	\$ 1,275	\$ 2,055	\$ 1,275	
Security Services	\$ 86,337						\$ 86,337	\$ 150,000	\$ 93,801	\$ 150,000	
Facility Operations	\$ 59,395		\$ 64				\$ 59,459	\$ 100,120	\$ 53,684	\$ 93,820	
Utilities											
Contracted Services	\$ 195,560	\$ 22,464	\$ 12,539				\$ 230,564	\$ 346,260	\$ 222,943	\$ 266,481	
Consulting and Professional Services	\$ 21,762						\$ 21,762	\$ 30,100	\$ 17,059	\$ 32,100	
Information Technology	\$ 107,885	\$ 1,149	\$ 4,293				\$ 113,326	\$ 111,216	\$ 7,545	\$ 60,162	
Major Equipment	\$ 71,219						\$ 71,219				
Other Items of Expense	\$ 415						\$ 415	\$ 750	\$ 226	\$ 1,500	
	\$ 696,361	\$ 26,775	\$ 60,583				\$ 783,719	\$ 1,017,876	\$ 554,466	\$ 825,540	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 21,656						\$ 21,656	\$ 21,000	\$ 19,546	\$ 21,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (65,496)	\$ 18,153	\$ 47,343				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (43,840)	\$ 18,153	\$ 47,343				\$ 21,656	\$ 21,000	\$ 19,546	\$ 21,000	
Total Expenditures	\$ 2,442,442	\$ 110,505	\$ 360,851				\$ 2,913,798	\$ 3,880,832	\$ 2,644,794	\$ 3,670,978	
Excess (Deficit) of Revenues Over Expenditures	\$ 182,630	\$ 7,847	\$ (28,058)				\$ 162,419	\$ 24,441	\$ 168,929	\$ (43,781)	
Operating Transfers In (Out)	\$ (31,560)	\$ 3,503	\$ 28,058				\$ 0	\$ 1	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 37,409	\$ 62,675	\$ 0				\$ 100,084	\$ 100,084	\$ 83,856	\$ 83,856	
Ending Balance (Deficit)	\$ 188,478	\$ 74,024	\$ 0				\$ 262,503	\$ 124,526	\$ 252,784	\$ 40,075	

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

For the month ended March										
Fiscal Year 2015/16									2014/15	
	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	\$ 629,775	\$ 172,716			\$ (5,850)		\$ 796,642	\$ 1,212,168	\$ 766,336	\$ 1,093,030
Traffic & Other Infractions	\$ 98,812	\$ 10,612			\$ (5,850)		\$ 103,574	\$ 178,201	\$ 97,987	\$ 216,148
Other Criminal Cases	\$ 221,751	\$ 11,398			\$ (604)		\$ 232,545	\$ 269,488	\$ 217,319	\$ 274,754
Civil	\$ 111,118	\$ 33,142					\$ 144,260	\$ 175,240	\$ 137,310	\$ 155,633
Family & Children Services	\$ 130,112	\$ 68,519			\$ 0		\$ 198,631	\$ 278,509	\$ 215,069	\$ 288,638
Probate, Guardianship & Mental Health Services	\$ 23,530	\$ 11,348					\$ 34,877	\$ 53,198	\$ 35,555	\$ 50,521
Juvenile Dependency Services	\$ 19,523	\$ 82,921					\$ 102,444	\$ 188,665	\$ 73,470	\$ 126,914
Juvenile Delinquency Services	\$ 19,523	\$ 2,765					\$ 22,287	\$ 41,380	\$ 28,397	\$ 38,608
Other Court Operations	\$ 6,361	\$ 1,085					\$ 7,446	\$ 2,581	\$ 65,069	\$ 89,370
Court Interpreters	\$ 7,145	\$ 9,296					\$ 16,440	\$ 32,540	\$ 16,988	\$ 31,401
Jury Services	\$ 50,684	\$ 19,850	\$ 21,656				\$ 92,190	\$ 111,632	\$ 79,360	\$ 106,202
Security		\$ 159,609					\$ 159,609	\$ 150,000	\$ 110,563	\$ 150,000
Trial Court Operations Program	\$ 1,318,332	\$ 583,261	\$ 21,656		\$ (12,304)		\$ 1,910,945	\$ 2,693,602	\$ 1,843,423	\$ 2,621,219
Enhanced Collections	\$ 28,707	\$ 2,494			\$ 18,153		\$ 49,355	\$ 60,582	\$ 51,294	\$ 56,648
Other Non-Court Operations	\$ 36,868	\$ 24,281					\$ 61,149	\$ 78,019	\$ 64,244	\$ 47,334
Non-Court Operations Program	\$ 65,576	\$ 26,775			\$ 18,153		\$ 110,505	\$ 138,601	\$ 115,538	\$ 103,982
Executive Office	\$ 138,243	\$ 3,385					\$ 141,628	\$ 191,062	\$ 125,340	\$ 180,647
Fiscal Services	\$ 142,758	\$ 23,218			\$ (5,850)		\$ 160,126	\$ 210,310	\$ 155,120	\$ 213,460
Human Resources	\$ 230,442	\$ 6,419					\$ 236,861	\$ 190,820	\$ 109,167	\$ 128,783
Business & Facilities Services	\$ 57,126	\$ 103,598					\$ 160,723	\$ 218,810	\$ 134,900	\$ 194,064
Information Technology	\$ 155,948	\$ 37,063					\$ 193,011	\$ 237,627	\$ 161,306	\$ 228,823
Court Administration Program	\$ 724,516	\$ 173,683			\$ (5,850)		\$ 892,349	\$ 1,048,629	\$ 685,833	\$ 945,777
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,108,424	\$ 783,719	\$ 21,656		\$ 0		\$ 2,913,798	\$ 3,880,832	\$ 2,644,794	\$ 3,670,978