

**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

11/14/2014

\_\_\_\_\_  
Date

Tulare

\_\_\_\_\_  
Court

FY 14-15 Quarter 1

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Tulare

Court

FY 14-15 Quarter 1

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Tulare  


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 Court  
 FY 14-15 Quarter 1  


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 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	298	225			

<sup>1</sup> 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 Tulare  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

	For the month ended September								2013/14	
	Fiscal Year 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								
<b>ASSETS</b>										
Operations	\$ (484,171)	\$ 495,166	\$ (24,723)				\$ 1,246,566	\$ 1,232,838	\$ 1,998,460	
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ (819)	
Jury										
Revolving	\$ 30,000							\$ 30,000	\$ 30,000	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (28,318)	\$ (28,318)	\$ (44,998)	
Credit Card										
Cash on Hand	\$ 6,400							\$ 6,400	\$ 6,400	
Cash with County	\$ 11,384	\$ 0					\$ 0	\$ 11,384	\$ 6,584	
Cash Outside of the AOC							\$ 4,045,791	\$ 4,045,791	\$ 6,629,984	
Total Cash	\$ (436,387)	\$ 495,166	\$ (24,723)				\$ 5,264,039	\$ 5,298,095	\$ 8,625,612	
Short Term Investment	\$ 4,785,283						\$ 351,292	\$ 5,136,575	\$ 3,684,815	
Investment in Financial Institution										
Total Investments	\$ 4,785,283						\$ 351,292	\$ 5,136,575	\$ 3,684,815	
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 91,332	\$ 1,712	\$ 149,870					\$ 242,914	\$ 216,846	
Dishonored Checks										
Due From Employee	\$ 611							\$ 611	\$ 1,611	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 280,151	\$ 401,677	\$ 0					\$ 681,829	\$ 0	
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0	
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 450							\$ 450	\$ 625	
Total Receivables	\$ 372,544	\$ 403,389	\$ 149,870				\$ 0	\$ 925,803	\$ 219,081	
Prepaid Expenses - General	\$ 7,417							\$ 7,417	\$ 14,000	
Salary and Travel Advances	\$ 0	\$ 0						\$ 0	\$ 555	
Counties										
Total Prepaid Expenses	\$ 7,417	\$ 0						\$ 7,417	\$ 14,555	
Other Assets	\$ 14,000							\$ 14,000		
Total Other Assets	\$ 14,000							\$ 14,000		
Total Assets	\$ 4,742,857	\$ 898,555	\$ 125,147				\$ 5,615,331	\$ 11,381,890	\$ 12,544,062	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 141	\$ 45,538	\$ 0				\$ 0	\$ 45,680	\$ 10,652	
Due to Other Funds	\$ 130,099	\$ 281,341	\$ 270,388				\$ 450	\$ 682,279	\$ 625	
Due to Other Courts										
Due to State										
TC145 Liability							\$ 408,001	\$ 408,001	\$ 565,975	
Due to Other Governments	\$ 0						\$ 4,039,938	\$ 4,039,938	\$ 6,624,806	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 1,260	\$ 42	\$ 0					\$ 1,303	\$ 1,000	
Interest							\$ 123	\$ 123	\$ 171	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 131,501	\$ 326,922	\$ 270,388				\$ 4,448,512	\$ 5,177,323	\$ 7,203,228	
Civil							\$ 856,937	\$ 856,937	\$ 1,256,556	
Criminal							\$ 24,816	\$ 24,816	\$ 24,816	
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0	
Trust Held Outside of the AOC							\$ 5,853	\$ 5,853	\$ 5,179	
Trust Interest Payable							\$ 221,661	\$ 221,661	\$ 221,210	
Miscellaneous Trust										
Total Trust Deposits							\$ 1,109,266	\$ 1,109,266	\$ 1,507,761	
Accrued Payroll		\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ 311,626	\$ 9,039	\$ 5,991					\$ 326,657	\$ 173,693	
Deferred Compensation Payable	\$ 7,605							\$ 7,605	\$ 0	
Deductions Payable	\$ 208,774	\$ 444	\$ 539					\$ 209,757	\$ 77,776	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 528,005	\$ 9,483	\$ 6,531					\$ 544,019	\$ 251,468	
Revenue Collected in Advance	\$ 0		\$ 7,343					\$ 7,343	\$ 0	
Liabilities For Deposits	\$ 18,196	\$ 80					\$ 55,861	\$ 74,137	\$ 74,137	
Jury Fees - Non-Interest							\$ 1,691	\$ 1,691	\$ 24,659	
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 18,196	\$ 80	\$ 7,343				\$ 57,552	\$ 83,171	\$ 98,796	
Total Liabilities	\$ 677,702	\$ 336,484	\$ 284,261				\$ 5,615,331	\$ 6,913,779	\$ 9,061,254	
Total Fund Balance	\$ 4,065,155	\$ 562,071	\$ (159,114)					\$ 4,468,111	\$ 3,482,808	
Total Liabilities and Fund Balance	\$ 4,742,857	\$ 898,555	\$ 125,147				\$ 5,615,331	\$ 11,381,890	\$ 12,544,062	

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

For the month ended September											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 7,429,244	\$ 17,082					\$ 7,446,326	\$ 16,205,681	\$ 5,956,996	\$ 15,506,811	
Improvement and Modernization Fund								\$ 56,577		\$ 104,840	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 219,418						\$ 219,418	\$ 1,410,042	\$ 161,706	\$ 1,397,672	
Civil Coordination Reimbursement (45.55)	\$ 52,295						\$ 52,295	\$ 932,810	\$ 11,485	\$ 888,416	
MOU Reimbursements (45.10 and General)								\$ 33,744		\$ 33,744	
Other Miscellaneous											
	<b>\$ 7,700,957</b>	<b>\$ 17,082</b>					<b>\$ 7,718,039</b>	<b>\$ 18,638,854</b>	<b>\$ 6,130,188</b>	<b>\$ 17,931,453</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 49,441				\$ 49,441	\$ 1,024,257	\$ 119,111	\$ 1,061,174	
Other AOC Grants			\$ (30,958)				\$ (30,958)	\$ 82,641	\$ (13,494)	\$ 82,641	
Non-AOC Grants											
			<b>\$ 18,483</b>				<b>\$ 18,483</b>	<b>\$ 1,106,898</b>	<b>\$ 105,617</b>	<b>\$ 1,143,815</b>	
Other Financing Sources											
Interest Income	\$ 474	\$ 9					\$ 483	\$ 7,746	\$ 690	\$ 11,262	
Investment Income											
Donations											
Local Fees	\$ 106,921	\$ 11,108					\$ 118,027	\$ 739,282	\$ 126,009	\$ 666,200	
Non-Fee Revenues	\$ 252						\$ 252	\$ 255,251	\$ 5,907	\$ 253,890	
Enhanced Collections		\$ 201,624					\$ 201,624	\$ 2,076,516	\$ 224,581	\$ 2,085,301	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 9,901					\$ 9,901	\$ 137,992	\$ (324)	\$ 148,008	
Reimbursement Other	\$ (2,801)						\$ (2,801)	\$ 1,005,624	\$ (32,434)	\$ 1,088,798	
Sale of Fixed Assets											
Other Miscellaneous	\$ 10,496						\$ 10,496	\$ 226,000	\$ 874	\$ 454,732	
	<b>\$ 115,343</b>	<b>\$ 222,640</b>					<b>\$ 337,982</b>	<b>\$ 4,448,411</b>	<b>\$ 342,797</b>	<b>\$ 4,708,189</b>	
<b>Total Revenues</b>	<b>\$ 7,816,299</b>	<b>\$ 239,722</b>	<b>\$ 18,483</b>				<b>\$ 8,074,504</b>	<b>\$ 24,194,163</b>	<b>\$ 6,578,601</b>	<b>\$ 23,783,487</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,230,734	\$ 104,908	\$ 116,809				\$ 2,452,451	\$ 10,957,564	\$ 1,950,803	\$ 11,130,748	
Temp Help	\$ 43,566	\$ 679					\$ 44,244	\$ 156,822	\$ 33,744	\$ 200,000	
Overtime	\$ 38						\$ 38		\$ 360		
Staff Benefits	\$ 1,338,027	\$ 69,591	\$ 60,748				\$ 1,468,366	\$ 6,602,508	\$ 1,302,570	\$ 6,927,511	
	<b>\$ 3,612,364</b>	<b>\$ 175,178</b>	<b>\$ 177,557</b>				<b>\$ 3,965,098</b>	<b>\$ 17,716,994</b>	<b>\$ 3,257,477</b>	<b>\$ 18,258,259</b>	
Operating Expenses and Equipment											
General Expense	\$ 83,039	\$ 796	\$ 1,711				\$ 85,546	\$ 485,083	\$ 37,417	\$ 446,158	
Printing	\$ 234	\$ 0	\$ 0				\$ 234	\$ 61,513	\$ 5,468	\$ 64,346	
Telecommunications	\$ 22,972	\$ 858	\$ 572				\$ 24,402	\$ 167,695	\$ 28,004	\$ 170,565	
Postage	\$ 19,101	\$ 0	\$ 0				\$ 19,101	\$ 230,432	\$ 29,406	\$ 221,916	
Insurance								\$ 12,447		\$ 12,085	
In-State Travel	\$ 4,250		\$ 894				\$ 5,144	\$ 22,601	\$ 3,862	\$ 33,562	
Out-of-State Travel											
Training								\$ 328		\$ 280	
Security Services	\$ 0		\$ 0				\$ 0	\$ 112,258	\$ 0	\$ 112,200	
Facility Operations	\$ 40,616	\$ 1,282	\$ 5,148				\$ 47,045	\$ 277,938	\$ 34,021	\$ 223,708	
Utilities	\$ 78	\$ 0	\$ 234				\$ 312	\$ 5,412	\$ 530	\$ 5,309	
Contracted Services	\$ 481,727	\$ 173,771	\$ (8,518)				\$ 646,980	\$ 3,907,522	\$ 633,657	\$ 3,558,826	
Consulting and Professional Services	\$ 3,080						\$ 3,080	\$ 30,282	\$ 490	\$ 8,925	
Information Technology	\$ 13,412	\$ 10,800					\$ 24,212	\$ 1,010,948	\$ 423,963	\$ 621,848	
Major Equipment								\$ 155,383	\$ 0		
Other Items of Expense	\$ 528	\$ 100					\$ 628	\$ 25,410	\$ 960	\$ 8,575	
	<b>\$ 669,035</b>	<b>\$ 187,606</b>	<b>\$ 41</b>				<b>\$ 866,883</b>	<b>\$ 6,506,252</b>	<b>\$ 1,197,778</b>	<b>\$ 5,488,302</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 15,960						\$ 15,960	\$ 165,507	\$ 30,936	\$ 161,947	
Judgements, Settlements and Claims								\$ 12,854			
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (21,881)	\$ 21,881					\$ 0	\$ 0	\$ 0	\$ 122,952	
Prior Year Expense Adjustment											
	<b>\$ (5,921)</b>	<b>\$ 21,881</b>					<b>\$ 15,960</b>	<b>\$ 178,361</b>	<b>\$ (1,019)</b>	<b>\$ 284,899</b>	
<b>Total Expenditures</b>	<b>\$ 4,275,478</b>	<b>\$ 384,665</b>	<b>\$ 177,598</b>				<b>\$ 4,637,741</b>	<b>\$ 24,400,507</b>	<b>\$ 4,515,172</b>	<b>\$ 24,031,480</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,540,821	\$ (144,943)	\$ (159,114)				\$ 3,236,764	\$ (206,344)	\$ 2,063,430	\$ (247,973)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 524,335	\$ 707,013	\$ 0				\$ 1,231,348	\$ 1,231,348	\$ 1,419,379	\$ 1,419,379	
Ending Balance (Deficit)	\$ 4,065,155	\$ 562,071	\$ (159,114)				\$ 4,468,111	\$ 1,025,004	\$ 3,482,808	\$ 1,171,406	

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

	For the month ended September									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 1,275,805	\$ 201,684					\$ 1,477,489	\$ 7,107,742	\$ 1,297,584	\$ 7,359,910
Traffic & Other Infractions	\$ 172,684	\$ 15,192					\$ 187,877	\$ 774,004	\$ 162,179	\$ 992,182
Other Criminal Cases	\$ 320,004	\$ 178					\$ 320,182	\$ 1,626,296	\$ 283,876	\$ 1,768,722
Civil	\$ 219,465	\$ 3,080					\$ 222,545	\$ 993,848	\$ 174,837	\$ 1,011,794
Family & Children Services	\$ 277,802	\$ (6,772)					\$ 271,030	\$ 1,433,987	\$ 254,038	\$ 1,748,308
Probate, Guardianship & Mental Health Services	\$ 134,663						\$ 134,663	\$ 543,253	\$ 107,043	\$ 505,949
Juvenile Dependency Services	\$ 20,286	\$ 109,815					\$ 130,101	\$ 776,871	\$ 124,805	\$ 792,271
Juvenile Delinquency Services	\$ 36,383						\$ 36,383	\$ 147,695	\$ 26,507	\$ 134,910
Other Court Operations	\$ 422,163	\$ 66,046					\$ 488,209	\$ 2,417,654	\$ 750,288	\$ 2,499,299
Court Interpreters	\$ 187,314	\$ 191,973					\$ 379,287	\$ 1,934,950	\$ 311,964	\$ 1,538,608
Jury Services	\$ 98,422	\$ 28,650	\$ 15,960				\$ 143,031	\$ 832,903	\$ 114,558	\$ 648,856
Security		\$ 6,004					\$ 6,004	\$ 121,768	\$ 10,618	\$ 19,239
Trial Court Operations Program	\$ 3,164,990	\$ 615,851	\$ 15,960				\$ 3,796,801	\$ 18,710,971	\$ 3,618,296	\$ 19,020,048
Enhanced Collections	\$ 175,178	\$ 181,219			\$ 21,881		\$ 378,277	\$ 2,076,516	\$ 353,751	\$ 2,085,301
Other Non-Court Operations		\$ 6,387					\$ 6,387	\$ 84,237	\$ 13,212	\$ 50,589
Non-Court Operations Program	\$ 175,178	\$ 187,606			\$ 21,881		\$ 384,665	\$ 2,160,753	\$ 366,963	\$ 2,135,890
Executive Office	\$ 114,473	\$ 3,497			\$ (4,405)		\$ 113,565	\$ 712,651	\$ 89,490	\$ 552,011
Fiscal Services	\$ 153,016	\$ 2,645			\$ (6,597)		\$ 149,063	\$ 676,509	\$ 118,991	\$ 657,654
Human Resources	\$ 157,693	\$ 11,574			\$ (3,709)		\$ 165,558	\$ 520,270	\$ 157,306	\$ 620,679
Business & Facilities Services	\$ 4,589	\$ 13,908			\$ (466)		\$ 18,031	\$ 191,571	\$ 12,992	\$ 109,676
Information Technology	\$ 195,161	\$ 21,600			\$ (6,703)		\$ 210,058	\$ 1,427,782	\$ 151,134	\$ 935,502
Court Administration Program	\$ 624,931	\$ 53,225			\$ (21,881)		\$ 656,275	\$ 3,528,783	\$ 529,912	\$ 2,875,522
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 3,965,098</b>	<b>\$ 856,683</b>	<b>\$ 15,960</b>		<b>\$ 0</b>		<b>\$ 4,837,741</b>	<b>\$ 24,400,507</b>	<b>\$ 4,515,172</b>	<b>\$ 24,031,460</b>