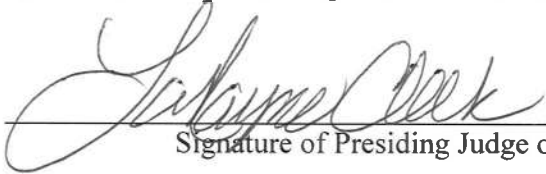


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

05/15/2015

\_\_\_\_\_  
Date

Tulare

\_\_\_\_\_  
Court

FY 14-15 Quarter 3

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Tulare

Court

FY 14-15 Quarter 3

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Tulare

Court

FY 14-15 Quarter 3

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	222	220	

<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 March							2013/14	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2014/15									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
		Non-Grant	Grant							
<b>ASSETS</b>										
Operations	\$ (49,345)	\$ 360,757	\$ (247,933)				\$ 61,621	\$ 125,099	\$ 1,637,059	
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 1,140	
Jury										
Revolving	\$ 27,617	\$ 0						\$ 27,617	\$ 24,186	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (35,694)	\$ (35,694)	\$ (10,065)	
Credit Card										
Cash on Hand	\$ 6,400							\$ 6,400	\$ 6,400	
Cash with County	\$ 11,384	\$ 0					\$ 0	\$ 11,384	\$ 7,260	
Cash Outside of the AOC							\$ 4,045,791	\$ 4,045,791	\$ 3,520,660	
Total Cash	\$ (3,945)	\$ 360,757	\$ (247,933)				\$ 4,071,718	\$ 4,180,597	\$ 5,166,630	
Short Term Investment	\$ 905,995							\$ 1,631,068	\$ 2,537,063	
Investment in Financial Institution										
Total Investments	\$ 905,995						\$ 1,631,068	\$ 2,537,063	\$ 1,681,208	
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 825,434	\$ 0	\$ 5,452					\$ 830,886	\$ 218,627	
Dishonored Checks										
Due From Employee	\$ 611							\$ 611	\$ 1,411	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 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							\$ 0	\$ 0		
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 15							\$ 15	\$ 446	
Total Receivables	\$ 826,060	\$ 0	\$ 5,452				\$ 0	\$ 831,512	\$ 220,664	
Prepaid Expenses - General	\$ 7,417							\$ 7,417	\$ 14,000	
Salary and Travel Advances	\$ 324	\$ 0						\$ 324	\$ 0	
Counties										
Total Prepaid Expenses	\$ 7,741	\$ 0						\$ 7,741	\$ 14,000	
Other Assets	\$ 14,000							\$ 14,000		
Total Other Assets	\$ 14,000							\$ 14,000		
Total Assets	\$ 1,749,851	\$ 360,757	\$ (242,481)				\$ 5,702,786	\$ 7,570,914	\$ 7,102,521	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 37,056	\$ 0	\$ 0				\$ 0	\$ 37,056	\$ 2,454	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 15	\$ 15	\$ 446	
Due to Other Courts										
Due to State										
TC145 Liability							\$ 539,853	\$ 539,853	\$ 490,659	
Due to Other Governments	\$ 0						\$ 4,039,938	\$ 4,039,938	\$ 3,515,481	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 423	\$ 0	\$ 0					\$ 423	\$ 370	
Interest							\$ 23	\$ 23	\$ 124	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 37,479	\$ 0	\$ 0				\$ 4,579,829	\$ 4,617,308	\$ 4,009,534	
Civil							\$ 814,287	\$ 814,287	\$ 830,760	
Criminal							\$ 24,877	\$ 24,877	\$ 24,816	
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0	
Trust Held Outside of the AOC							\$ 5,853	\$ 5,853	\$ 5,179	
Trust Interest Payable							\$ 221,717	\$ 221,717	\$ 221,431	
Miscellaneous Trust										
Total Trust Deposits							\$ 1,066,734	\$ 1,066,734	\$ 1,082,186	
Accrued Payroll		\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ 380,656	\$ 9,039	\$ 5,991					\$ 395,686	\$ 126,342	
Deferred Compensation Payable	\$ 8,111							\$ 8,111	\$ 0	
Deductions Payable	\$ 216,619	\$ 444	\$ 539					\$ 217,602	\$ 83,189	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 605,387	\$ 9,483	\$ 6,531					\$ 621,400	\$ 209,532	
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0	
Liabilities For Deposits	\$ 18,165	\$ 80					\$ 56,224	\$ 74,468	\$ 74,137	
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 11,029	
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 18,165	\$ 80	\$ 0				\$ 56,224	\$ 74,468	\$ 85,167	
Total Liabilities	\$ 661,030	\$ 9,563	\$ 6,531				\$ 5,702,786	\$ 6,379,910	\$ 5,386,418	
Total Fund Balance	\$ 1,088,821	\$ 351,194	\$ (249,011)					\$ 1,191,004	\$ 1,716,103	
Total Liabilities and Fund Balance	\$ 1,749,851	\$ 360,757	\$ (242,481)				\$ 5,702,786	\$ 7,570,914	\$ 7,102,521	

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 March											
	Fiscal Year 2014/15							2013/14			
	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	\$ 11,740,667	\$ 125,945					\$ 11,866,612	\$ 16,205,681	\$ 11,453,048	\$ 15,506,811	
Improvement and Modernization Fund	\$ 96,889						\$ 96,889	\$ 56,577		\$ 104,840	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 959,182						\$ 959,182	\$ 1,410,042	\$ 909,790	\$ 1,397,672	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 527,314						\$ 527,314	\$ 932,810	\$ 483,830	\$ 888,416	
Other Miscellaneous	\$ 33,744						\$ 33,744	\$ 33,744	\$ 33,744	\$ 33,744	
	\$ 13,367,796	\$ 125,945					\$ 13,483,741	\$ 18,638,854	\$ 12,880,413	\$ 17,931,483	
Grants											
AB 1058 Commissioner/Facilitator			\$ 449,911				\$ 449,911	\$ 1,024,257	\$ 669,219	\$ 1,061,174	
Other AOC Grants			\$ (182)				\$ (182)	\$ 82,641	\$ 44,547	\$ 82,641	
Non-AOC Grants											
			\$ 449,729				\$ 449,729	\$ 1,106,898	\$ 713,766	\$ 1,143,815	
Other Financing Sources											
Interest Income	\$ 4,406	\$ 605					\$ 5,011	\$ 7,746	\$ 6,044	\$ 11,262	
Investment Income											
Donations											
Local Fees	\$ 445,864	\$ 44,431					\$ 490,294	\$ 739,282	\$ 486,976	\$ 666,200	
Non-Fee Revenues	\$ 254,409						\$ 254,409	\$ 255,251	\$ 254,677	\$ 253,890	
Enhanced Collections	\$ 0	\$ 1,204,082					\$ 1,204,082	\$ 2,076,516	\$ 1,129,387	\$ 2,085,301	
Escheatment											
Prior Year Revenue									\$ (2,322)		
County Program - Restricted		\$ 49,497					\$ 49,497	\$ 137,992	\$ 95,748	\$ 148,008	
Reimbursement Other	\$ 837,126						\$ 837,126	\$ 1,005,624	\$ 78,527	\$ 1,088,798	
Sale of Fixed Assets	\$ 236,910	\$ 0					\$ 236,910	\$ 226,000	\$ 229,059	\$ 454,732	
Other Miscellaneous											
	\$ 1,778,715	\$ 1,298,615					\$ 3,077,330	\$ 4,448,411	\$ 2,278,095	\$ 4,708,189	
<b>Total Revenues</b>	<b>\$ 15,136,511</b>	<b>\$ 1,424,560</b>	<b>\$ 449,729</b>				<b>\$ 17,010,799</b>	<b>\$ 24,194,163</b>	<b>\$ 16,872,273</b>	<b>\$ 23,783,467</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 7,179,412	\$ 349,637	\$ 359,519				\$ 7,888,568	\$ 10,957,564	\$ 6,986,535	\$ 11,130,748	
Temp Help	\$ 112,723	\$ 679					\$ 113,402	\$ 156,822	\$ 155,726	\$ 200,000	
Overtime	\$ 273						\$ 273		\$ 1,351		
Staff Benefits	\$ 4,260,858	\$ 234,411	\$ 174,602				\$ 4,689,668	\$ 6,602,508	\$ 4,300,768	\$ 6,927,511	
	\$ 11,553,064	\$ 584,727	\$ 534,121				\$ 12,671,911	\$ 17,716,894	\$ 11,444,379	\$ 18,258,259	
Operating Expenses and Equipment											
General Expense	\$ 403,130	\$ 201,574	\$ 5,036				\$ 609,740	\$ 485,083	\$ 318,550	\$ 446,158	
Printing	\$ 24,032	\$ 4,118	\$ 170				\$ 28,320	\$ 61,513	\$ 37,863	\$ 64,346	
Telecommunications	\$ 80,205	\$ 2,990	\$ 1,894				\$ 85,189	\$ 167,695	\$ 114,167	\$ 170,565	
Postage	\$ 97,098	\$ 29,052	\$ 130				\$ 126,281	\$ 230,432	\$ 148,048	\$ 221,916	
Insurance	\$ 10,512						\$ 10,512	\$ 12,447	\$ 12,085	\$ 12,085	
In-State Travel	\$ 19,696		\$ 5,765				\$ 25,461	\$ 22,601	\$ 14,046	\$ 33,562	
Out-of-State Travel											
Training	\$ 7,026	\$ 100					\$ 7,126	\$ 328	\$ 320	\$ 280	
Security Services	\$ 792		\$ 25,525				\$ 26,317	\$ 112,258	\$ 44,809	\$ 112,200	
Facility Operations	\$ 190,970	\$ 6,937	\$ 26,465				\$ 224,372	\$ 277,938	\$ 156,848	\$ 223,708	
Utilities	\$ 814	\$ 1,213	\$ 1,388				\$ 3,414	\$ 5,412	\$ 3,180	\$ 5,308	
Contracted Services	\$ 1,628,814	\$ 841,756	\$ 53,846				\$ 2,524,415	\$ 3,907,522	\$ 2,476,508	\$ 3,558,826	
Consulting and Professional Services	\$ 16,350						\$ 16,350	\$ 30,282	\$ 16,345	\$ 8,925	
Information Technology	\$ 571,620	\$ 33,865					\$ 605,485	\$ 1,010,948	\$ 666,111	\$ 621,848	
Major Equipment	\$ 23,412						\$ 23,412	\$ 155,383	\$ 0		
Other Items of Expense	\$ 3,187	\$ (1)					\$ 3,186	\$ 25,410	\$ 4,004	\$ 8,575	
	\$ 3,077,658	\$ 1,121,604	\$ 120,318				\$ 4,319,580	\$ 6,505,252	\$ 4,012,882	\$ 5,488,302	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 59,461						\$ 59,461	\$ 165,507	\$ 108,681	\$ 161,947	
Judgements, Settlements and Claims								\$ 12,854	\$ 12,480		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (121,797)	\$ 74,048	\$ 47,749				\$ 0	\$ 0	\$ 0	\$ 122,952	
Prior Year Expense Adjustment	\$ 191						\$ 191		\$ (2,874)		
	\$ (62,145)	\$ 74,048	\$ 47,749				\$ 59,652	\$ 178,361	\$ 118,287	\$ 284,899	
<b>Total Expenditures</b>	<b>\$ 14,588,577</b>	<b>\$ 1,780,378</b>	<b>\$ 702,187</b>				<b>\$ 17,051,143</b>	<b>\$ 24,400,507</b>	<b>\$ 15,575,548</b>	<b>\$ 24,031,480</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 587,934	\$ (355,819)	\$ (252,459)				\$ (40,344)	\$ (206,344)	\$ 296,724	\$ (247,973)	
Operating Transfers In (Out)	\$ (3,448)		\$ 3,448				\$ 0	\$ 0	\$ 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)	\$ 1,068,821	\$ 351,194	\$ (249,011)				\$ 1,191,004	\$ 1,025,004	\$ 1,716,103	\$ 1,171,406	

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

	For the month ended March									
	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	\$ 4,085,799	\$ 772,437			\$ 23,969		\$ 4,882,205	\$ 7,107,742	\$ 4,617,125	\$ 7,359,910
Traffic & Other Infractions	\$ 579,576	\$ 57,602					\$ 637,177	\$ 774,004	\$ 579,762	\$ 992,182
Other Criminal Cases	\$ 1,032,345	\$ 709					\$ 1,033,054	\$ 1,626,296	\$ 1,004,694	\$ 1,768,722
Civil	\$ 724,885	\$ 45,517					\$ 770,402	\$ 993,848	\$ 690,329	\$ 1,011,794
Family & Children Services	\$ 927,887	\$ 91,304			\$ 23,780		\$ 1,042,971	\$ 1,433,987	\$ 1,031,877	\$ 1,748,308
Probate, Guardianship & Mental Health Services	\$ 429,601						\$ 429,601	\$ 543,253	\$ 392,398	\$ 505,949
Juvenile Dependency Services	\$ 64,986	\$ 439,261					\$ 504,247	\$ 776,871	\$ 490,463	\$ 792,271
Juvenile Delinquency Services	\$ 117,034						\$ 117,034	\$ 147,695	\$ 103,597	\$ 134,910
Other Court Operations	\$ 1,357,961	\$ 690,684					\$ 2,048,646	\$ 2,417,654	\$ 1,724,700	\$ 2,499,299
Court Interpreters	\$ 583,501	\$ 598,595					\$ 1,182,096	\$ 1,934,950	\$ 1,131,434	\$ 1,538,608
Jury Services	\$ 312,377	\$ 99,050	\$ 59,461				\$ 470,888	\$ 832,903	\$ 475,692	\$ 648,856
Security		\$ 42,107					\$ 42,298	\$ 121,768	\$ 62,267	\$ 19,239
Trial Court Operations Program	\$ 10,215,951	\$ 2,837,266	\$ 59,461		\$ 47,749	\$ 191	\$ 13,160,619	\$ 18,710,971	\$ 12,304,338	\$ 19,020,048
Enhanced Collections	\$ 584,727	\$ 820,499			\$ 74,048		\$ 1,479,273	\$ 2,076,516	\$ 1,285,703	\$ 2,085,301
Other Non-Court Operations		\$ 25,491					\$ 25,491	\$ 84,237	\$ 65,979	\$ 50,589
Non-Court Operations Program	\$ 584,727	\$ 845,990			\$ 74,048		\$ 1,504,764	\$ 2,160,753	\$ 1,351,682	\$ 2,135,890
Executive Office	\$ 384,246	\$ 26,003			\$ (20,918)		\$ 389,331	\$ 712,651	\$ 328,183	\$ 552,011
Fiscal Services	\$ 464,701	\$ 12,824			\$ (29,888)		\$ 447,637	\$ 676,509	\$ 420,256	\$ 657,654
Human Resources	\$ 377,923	\$ 62,395			\$ (17,482)		\$ 422,835	\$ 520,270	\$ 437,977	\$ 620,679
Business & Facilities Services	\$ 14,648	\$ 72,856			\$ (2,428)		\$ 85,077	\$ 191,571	\$ 66,754	\$ 109,676
Information Technology	\$ 629,715	\$ 462,246			\$ (51,081)		\$ 1,040,880	\$ 1,427,782	\$ 666,358	\$ 935,502
Court Administration Program	\$ 1,871,233	\$ 636,324			\$ (121,797)		\$ 2,385,760	\$ 3,528,783	\$ 1,919,528	\$ 2,875,522
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 12,671,911</b>	<b>\$ 4,319,580</b>	<b>\$ 59,461</b>		<b>\$ 0</b>	<b>\$ 191</b>	<b>\$ 17,051,143</b>	<b>\$ 24,400,507</b>	<b>\$ 15,575,548</b>	<b>\$ 24,031,460</b>