

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

08/14/2015

Date

Tulare

Court

FY 14-15 Quarter 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tulare

Court

FY 14-15 Quarter 4

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)	298	225	222	220	229

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 Tulare
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended June								
	Fiscal Year 2014/15							2013/14	
	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	\$ (508,123)	\$ 611,196	\$ 31,335			\$ 52,518	\$ 186,926	\$ 1,021,086	
Payroll	\$ 64,613	\$ (33,278)	\$ (31,335)				\$ 0	\$ 0	
Jury									
Revolving	\$ 30,000	\$ 0					\$ 30,000	\$ 30,000	
Other									
Distribution									
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust						\$ (9,621)	\$ (9,621)	\$ (26,017)	
Credit Card							\$ 6,400	\$ 6,400	
Cash on Hand	\$ 6,400						\$ 0	\$ 11,384	
Cash with County	\$ 0	\$ 0					\$ 0	\$ 4,045,791	
Cash Outside of the AOC						\$ 4,188,800	\$ 4,188,800	\$ 4,045,791	
Total Cash	\$ (407,109)	\$ 577,918	\$ 0			\$ 4,231,697	\$ 4,402,606	\$ 5,088,644	
Short Term Investment	\$ 3,036,703						\$ 2,743,819	\$ 1,006,852	
Investment in Financial Institution									
Total Investments	\$ 3,036,703						\$ 2,743,819	\$ 1,006,852	
Accrued Revenue	\$ 1,437	\$ 1,417					\$ 0	\$ 1,211	
Accounts Receivable - General	\$ 26,041	\$ 2,530	\$ 372,934				\$ 401,505	\$ 935,737	
Dishonored Checks									
Due From Employee	\$ 611						\$ 611	\$ 1,011	
Civil Jury Fees	\$ 761						\$ 761		
Trust									
Due From Other Funds	\$ 879,914	\$ 0	\$ 0				\$ 879,914	\$ 681,829	
Due From Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	
Due From Other Courts	\$ 59,363	\$ 393,894					\$ 453,257	\$ 398,284	
Due From State	\$ 769,201	\$ 64,079	\$ 123,540				\$ 956,820	\$ 979,020	
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 47						\$ 47	\$ 432	
Total Receivables	\$ 1,737,374	\$ 461,921	\$ 496,473				\$ 0	\$ 2,997,524	
Prepaid Expenses - General	\$ 17,311						\$ 17,311	\$ 7,417	
Salary and Travel Advances	\$ 0	\$ 0					\$ 0	\$ 0	
Counties									
Total Prepaid Expenses	\$ 17,311	\$ 0					\$ 17,311	\$ 7,417	
Other Assets	\$ 14,000						\$ 14,000	\$ 14,000	
Total Other Assets	\$ 14,000						\$ 14,000	\$ 14,000	
Total Assets	\$ 4,398,278	\$ 1,039,838	\$ 496,473				\$ 6,975,516	\$ 9,114,438	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 216,167	\$ 14,060	\$ 68,223				\$ 298,450	\$ 407,292	
Accounts Payable - General	\$ 26,314	\$ 105	\$ 6,709				\$ 33,127	\$ 8,948	
Due to Other Funds	\$ 191,018	\$ 346,599	\$ 342,297			\$ 47	\$ 879,961	\$ 682,261	
Due to Other Courts									
Due to State		\$ 50,803					\$ 50,803		
TC145 Liability						\$ 448,643	\$ 446,643	\$ 518,114	
Due to Other Governments	\$ 0					\$ 4,182,943	\$ 4,182,943	\$ 4,039,938	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,153	\$ 0	\$ 0				\$ 1,153	\$ 1,042	
Interest						\$ 15	\$ 15	\$ 8	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 434,651	\$ 411,567	\$ 417,229				\$ 4,629,648	\$ 5,657,603	
Civil						\$ 1,925,188	\$ 1,925,188	\$ 661,479	
Criminal						\$ 128,526	\$ 128,526	\$ 24,816	
Unreconciled - Civil and Criminal						\$ 0	\$ 0	\$ 0	
Trust Held Outside of the AOC						\$ 5,857	\$ 5,857	\$ 5,853	
Trust Interest Payable						\$ 221,729	\$ 221,729	\$ 221,678	
Miscellaneous Trust									
Total Trust Deposits						\$ 2,281,300	\$ 2,281,300	\$ 913,726	
Accrued Payroll	\$ 127,946	\$ 6,656	\$ 6,267				\$ 140,869	\$ 0	
Benefits Payable	\$ 469,652	\$ 9,039	\$ 5,991				\$ 484,683	\$ 439,076	
Deferred Compensation Payable	\$ 7,988						\$ 7,988	\$ 28,200	
Deductions Payable	\$ 280,453	\$ (1,075)	\$ (1,105)				\$ 278,272	\$ 483,778	
Payroll Clearing	\$ 299,093						\$ 299,093	\$ 282,065	
Total Payroll Liabilities	\$ 1,185,133	\$ 14,619	\$ 11,153				\$ 1,210,905	\$ 1,233,118	
Revenue Collected in Advance	\$ 1,762,991		\$ 68,091				\$ 1,831,082	\$ 0	
Liabilities For Deposits	\$ 28,627	\$ 80				\$ 64,568	\$ 93,274	\$ 74,137	
Jury Fees - Non-Interest						\$ 0	\$ 0	\$ 4,506	
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,791,618	\$ 80	\$ 68,091				\$ 64,568	\$ 78,643	
Total Liabilities	\$ 3,411,402	\$ 426,266	\$ 496,473				\$ 6,975,516	\$ 7,683,090	
Total Fund Balance	\$ 986,877	\$ 613,572	\$ 0				\$ 1,600,449	\$ 1,231,348	
Total Liabilities and Fund Balance	\$ 4,398,278	\$ 1,039,838	\$ 496,473				\$ 6,975,516	\$ 9,114,438	

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 June											
Fiscal Year 2014/15											
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 16,299,434		\$ 215,801					\$ 16,515,235	\$ 16,205,681	\$ 15,572,537	\$ 15,508,811
Improvement and Modernization Fund	\$ 115,746							\$ 115,746	\$ 56,577	\$ 56,577	\$ 104,840
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 1,584,997							\$ 1,584,997	\$ 1,410,042	\$ 1,410,042	\$ 1,397,672
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 852,942							\$ 852,942	\$ 932,810	\$ 927,271	\$ 888,416
Other Miscellaneous	\$ 33,744							\$ 33,744	\$ 33,744	\$ 33,744	\$ 33,744
	\$ 18,886,862		\$ 215,801					\$ 19,102,603	\$ 18,638,854	\$ 18,000,171	\$ 17,931,483
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,015,737					\$ 1,015,737	\$ 1,024,257	\$ 995,761	\$ 1,061,174
Other AOC Grants			\$ 82,777					\$ 82,777	\$ 82,641	\$ 81,839	\$ 82,641
Non-AOC Grants											
			\$ 1,098,514					\$ 1,098,514	\$ 1,106,898	\$ 1,077,591	\$ 1,143,815
Other Financing Sources											
Interest Income	\$ 6,588	\$ 1,175						\$ 7,763	\$ 7,746	\$ 8,808	\$ 11,262
Investment Income											
Donations		\$ 8,713						\$ 8,713			
Local Fees	\$ 697,779	\$ 69,335						\$ 767,113	\$ 739,282	\$ 739,333	\$ 666,200
Non-Fee Revenues	\$ 254,981							\$ 254,981	\$ 255,251	\$ 255,266	\$ 253,890
Enhanced Collections	\$ 0	\$ 2,216,945						\$ 2,216,945	\$ 2,076,516	\$ 2,027,339	\$ 2,085,301
Escheatment										\$ 70	
Prior Year Revenue	\$ (2,560)							\$ (2,560)		\$ (2,180)	
County Program - Restricted		\$ 82,998						\$ 82,998	\$ 137,992	\$ 137,992	\$ 148,006
Reimbursement Other	\$ 903,809	\$ 1,144						\$ 904,952	\$ 1,005,624	\$ 1,040,507	\$ 1,088,798
Sale of Fixed Assets											
Other Miscellaneous	\$ 130,818	\$ 0						\$ 130,818	\$ 226,000	\$ 234,786	\$ 454,732
	\$ 1,991,415	\$ 2,380,310						\$ 4,371,725	\$ 4,448,411	\$ 4,441,922	\$ 4,708,189
Total Revenues	\$ 20,878,278	\$ 2,596,111	\$ 1,098,514					\$ 24,572,902	\$ 24,194,163	\$ 23,519,683	\$ 23,763,487
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 10,080,122	\$ 574,098	\$ 481,030					\$ 11,115,250	\$ 10,957,564	\$ 10,860,589	\$ 11,130,748
Temp Help	\$ 137,016	\$ 3,563						\$ 140,580	\$ 156,822	\$ 214,224	\$ 200,000
Overtime	\$ 302							\$ 302		\$ 1,856	
Staff Benefits	\$ 5,916,166	\$ 328,758	\$ 235,882					\$ 6,480,805	\$ 6,602,508	\$ 6,307,187	\$ 6,927,511
	\$ 16,113,606	\$ 906,419	\$ 716,911					\$ 17,736,937	\$ 17,716,694	\$ 17,383,856	\$ 18,258,259
Operating Expenses and Equipment											
General Expense	\$ 481,973	\$ 163,373	\$ 8,481					\$ 653,827	\$ 485,083	\$ 671,226	\$ 446,158
Printing	\$ 46,977	\$ 10,989	\$ 737					\$ 58,703	\$ 61,513	\$ 59,374	\$ 64,346
Telecommunications	\$ 137,358	\$ 5,429	\$ 3,579					\$ 146,366	\$ 167,695	\$ 181,142	\$ 170,565
Postage	\$ 173,316	\$ 56,877	\$ 342					\$ 230,535	\$ 230,432	\$ 226,672	\$ 221,916
Insurance	\$ 10,512							\$ 10,512	\$ 12,447	\$ 12,085	\$ 12,085
In-State Travel	\$ 32,676	\$ 360	\$ 6,957					\$ 39,993	\$ 22,601	\$ 19,722	\$ 33,562
Out-of-State Travel											
Training	\$ 1,150	\$ 5,976						\$ 7,126	\$ 328	\$ 320	\$ 280
Security Services	\$ 2,028		\$ 106,440					\$ 108,468	\$ 112,258	\$ 98,276	\$ 112,200
Facility Operations	\$ 274,542	\$ 10,510	\$ 42,819					\$ 327,871	\$ 277,938	\$ 252,281	\$ 223,708
Utilities	\$ 1,380	\$ 2,452	\$ 2,386					\$ 6,218	\$ 5,412	\$ 5,162	\$ 5,308
Contracted Services	\$ 2,475,586	\$ 1,295,430	\$ 162,077					\$ 3,933,093	\$ 3,907,522	\$ 3,799,035	\$ 3,658,826
Consulting and Professional Services	\$ 25,335							\$ 25,335	\$ 30,282	\$ 29,400	\$ 9,925
Information Technology	\$ 531,972	\$ 102,608	\$ 0					\$ 634,580	\$ 1,010,948	\$ 813,198	\$ 621,848
Major Equipment	\$ 155,383	\$ 23,412						\$ 178,796	\$ 155,383	\$ 0	
Other Items of Expense	\$ 4,422	\$ 89						\$ 4,511	\$ 25,410	\$ 5,672	\$ 8,575
	\$ 4,354,610	\$ 1,677,505	\$ 333,818					\$ 6,366,933	\$ 6,505,252	\$ 6,153,566	\$ 5,488,302
Special Items of Expense											
Grand Jury	\$ 326							\$ 326			
Jury Costs	\$ 94,785							\$ 94,785	\$ 165,507	\$ 180,686	\$ 161,947
Judgements, Settlements and Claims									\$ 12,854	\$ 12,480	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (234,206)	\$ 125,327	\$ 108,879					\$ 0	\$ 0	\$ 0	\$ 122,952
Prior Year Expense Adjustment	\$ 5,821							\$ 5,821		\$ (2,874)	
	\$ (133,274)	\$ 125,327	\$ 108,879					\$ 100,932	\$ 178,381	\$ 170,282	\$ 284,899
Total Expenditures	\$ 20,334,942	\$ 2,709,261	\$ 1,159,608					\$ 24,203,802	\$ 24,460,507	\$ 23,707,714	\$ 24,031,480
Excess (Deficit) of Revenues Over Expenditures	\$ 543,335	\$ (113,140)	\$ (61,094)					\$ 369,101	\$ (206,344)	\$ (188,031)	\$ (247,973)
Operating Transfers In (Out)	\$ (80,793)	\$ 19,699	\$ 61,094					\$ 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)	\$ 966,877	\$ 613,572	\$ 0					\$ 1,600,449	\$ 1,025,004	\$ 1,231,348	\$ 1,171,406

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

	For the month ended June									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 5,712,970	\$ 1,103,356			\$ 56,222		\$ 6,872,548	\$ 7,107,742	\$ 7,019,989	\$ 7,359,910
Traffic & Other Infractions	\$ 821,651	\$ 110,331					\$ 931,983	\$ 774,004	\$ 852,890	\$ 992,182
Other Criminal Cases	\$ 1,436,633	\$ 4,286					\$ 1,440,919	\$ 1,626,296	\$ 1,504,298	\$ 1,768,722
Civil	\$ 1,016,202	\$ 76,854					\$ 1,093,056	\$ 993,848	\$ 1,007,549	\$ 1,011,794
Family & Children Services	\$ 1,320,322	\$ 225,764			\$ 52,657	\$ (255)	\$ 1,598,489	\$ 1,433,987	\$ 1,557,937	\$ 1,748,308
Probate, Guardianship & Mental Health Services	\$ 588,812	\$ 161					\$ 588,974	\$ 543,253	\$ 597,170	\$ 505,949
Juvenile Dependency Services	\$ 90,090	\$ 658,892					\$ 748,982	\$ 776,871	\$ 744,072	\$ 792,271
Juvenile Delinquency Services	\$ 162,945						\$ 162,945	\$ 147,695	\$ 150,890	\$ 134,910
Other Court Operations	\$ 1,922,041	\$ 871,007					\$ 2,793,048	\$ 2,417,654	\$ 2,544,026	\$ 2,499,299
Court Interpreters	\$ 783,127	\$ 936,915					\$ 1,720,042	\$ 1,934,950	\$ 1,617,726	\$ 1,538,608
Jury Services	\$ 455,361	\$ 144,738	\$ 94,785				\$ 694,884	\$ 832,903	\$ 719,469	\$ 648,856
Security		\$ 123,848				\$ 191	\$ 124,039	\$ 121,768	\$ 118,127	\$ 19,239
Trial Court Operations Program	\$ 14,310,154	\$ 4,256,152	\$ 94,785		\$ 108,879	\$ (64)	\$ 18,769,907	\$ 18,710,971	\$ 18,434,143	\$ 19,020,048
Enhanced Collections	\$ 826,152	\$ 1,265,466			\$ 125,327		\$ 2,216,945	\$ 2,076,516	\$ 2,027,339	\$ 2,085,301
Other Non-Court Operations		\$ 38,468	\$ 326				\$ 38,794	\$ 84,237	\$ 84,237	\$ 50,589
Non-Court Operations Program	\$ 826,152	\$ 1,303,934	\$ 326		\$ 125,327		\$ 2,255,739	\$ 2,160,753	\$ 2,111,576	\$ 2,135,890
Executive Office	\$ 602,125	\$ 46,510			\$ (48,152)		\$ 600,482	\$ 712,651	\$ 517,253	\$ 552,011
Fiscal Services	\$ 631,441	\$ 42,535			\$ (48,277)	\$ 5,884	\$ 631,582	\$ 676,509	\$ 665,579	\$ 657,654
Human Resources	\$ 464,428	\$ 91,697			\$ (35,582)		\$ 520,542	\$ 520,270	\$ 571,723	\$ 620,679
Business & Facilities Services	\$ 20,281	\$ 103,952			\$ (5,875)		\$ 118,358	\$ 191,571	\$ 110,232	\$ 109,676
Information Technology	\$ 882,358	\$ 521,153			\$ (96,319)		\$ 1,307,192	\$ 1,427,782	\$ 1,297,208	\$ 935,502
Court Administration Program	\$ 2,600,631	\$ 805,846			\$ (234,206)	\$ 5,884	\$ 3,178,156	\$ 3,528,783	\$ 3,161,995	\$ 2,875,522
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 17,736,937	\$ 6,365,933	\$ 95,111		\$ 0	\$ 5,821	\$ 24,203,802	\$ 24,400,507	\$ 23,707,714	\$ 24,031,460

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Tulare

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	-	17,311	17,311	-	-	-	-	-	-	17,311
Restricted	-	-	-	613,572	-	-	-	-	-	613,572
Committed	749,830	-	749,830	-	-	-	-	-	-	749,830
Assigned	-	219,736	219,736	-	-	-	-	-	-	219,736
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 749,830	\$ 237,047	\$ 986,876	\$ 613,572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600,448