

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

03/16/2015

Date

Tulare

Court

FY 14-15 Quarter 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare

Court

FY 14-15 Quarter 2

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tulare

Court

FY 14-15 Quarter 2

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		

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 December							2013/14	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2014/15									
	Governmental Funds									
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Non-Grant	Grant							
ASSETS										
Operations	\$ (312,544)	\$ 571,553	\$ (349,856)				\$ 52,782	\$ (38,065)	\$ 1,605,501	
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ (10,707)	
Jury										
Revolving	\$ 30,000							\$ 30,000	\$ 30,098	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (27,843)	\$ (27,843)	\$ (9,451)	
Credit Card										
Cash on Hand	\$ 6,400							\$ 6,400	\$ 6,400	
Cash with County	\$ 11,384						\$ 0	\$ 11,384	\$ 6,584	
Cash Outside of the AOC		\$ 0					\$ 4,045,791	\$ 4,045,791	\$ 6,629,984	
Total Cash	\$ (264,760)	\$ 571,553	\$ (349,856)				\$ 4,070,730	\$ 4,027,668	\$ 8,258,410	
Short Term Investment	\$ 3,183,262							\$ 1,701,540	\$ 4,884,802	
Investment in Financial Institution										
Total Investments	\$ 3,183,262						\$ 1,701,540	\$ 4,084,802	\$ 3,859,740	
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 27,781	\$ 3,122	\$ 274,319					\$ 305,222	\$ 227,453	
Dishonored Checks										
Due From Employee	\$ 771							\$ 771	\$ 1,611	
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										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 350							\$ 350	\$ 602	
Total Receivables	\$ 28,902	\$ 3,122	\$ 274,319				\$ 0	\$ 306,343	\$ 229,666	
Prepaid Expenses - General	\$ 7,417							\$ 7,417	\$ 14,000	
Salary and Travel Advances	\$ 192	\$ 0						\$ 192	\$ 0	
Counties										
Total Prepaid Expenses	\$ 7,609	\$ 0						\$ 7,609	\$ 14,000	
Other Assets	\$ 14,000							\$ 14,000		
Total Other Assets	\$ 14,000							\$ 14,000		
Total Assets	\$ 2,969,013	\$ 574,676	\$ (75,537)				\$ 5,772,270	\$ 9,240,422	\$ 12,361,815	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 414	\$ 0	\$ 0				\$ 0	\$ 414	\$ 5,760	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 350	\$ 350	\$ 602	
Due to Other Courts										
Due to State										
TC145 Liability							\$ 375,927	\$ 375,927	\$ 365,184	
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	\$ 1,712	\$ 42	\$ 0					\$ 1,754	\$ 1,373	
Interest							\$ (109)	\$ (109)	\$ 180	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 2,126	\$ 42	\$ 0				\$ 4,416,107	\$ 4,418,276	\$ 6,997,904	
Civil							\$ 1,047,144	\$ 1,047,144	\$ 1,306,716	
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							\$ 221,741	\$ 221,741	\$ 221,323	
Miscellaneous Trust										
Total Trust Deposits							\$ 1,299,615	\$ 1,299,615	\$ 1,558,034	
Accrued Payroll		\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ 234,145	\$ 9,039	\$ 5,991					\$ 249,175	\$ 225,485	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 8,403	
Deductions Payable	\$ 184,715	\$ 444	\$ 539					\$ 185,697	\$ 116,675	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 418,860	\$ 9,483	\$ 6,531					\$ 434,872	\$ 350,564	
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0	
Liabilities For Deposits	\$ 18,165	\$ 80					\$ 56,224	\$ 74,468	\$ 74,137	
Jury Fees - Non-Interest							\$ 325	\$ 325	\$ 11,029	
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 18,165	\$ 80	\$ 0				\$ 56,548	\$ 74,793	\$ 85,167	
Total Liabilities	\$ 439,150	\$ 9,605	\$ 6,531				\$ 5,772,270	\$ 6,227,555	\$ 8,991,668	
Total Fund Balance	\$ 2,529,863	\$ 565,071	\$ (82,067)					\$ 3,012,867	\$ 3,370,147	
Total Liabilities and Fund Balance	\$ 2,969,013	\$ 574,676	\$ (75,537)				\$ 5,772,270	\$ 9,240,422	\$ 12,361,815	

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 December										
	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									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 9,843,920	\$ 68,316					\$ 9,912,236	\$ 16,205,681	\$ 9,367,445	\$ 15,506,811	
Improvement and Modernization Fund								\$ 66,577		\$ 104,840	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 619,520						\$ 619,520	\$ 1,410,042	\$ 544,174	\$ 1,397,672	
Civil Coordination Reimbursement (45.55)	\$ 246,970						\$ 246,970	\$ 932,810	\$ 269,779	\$ 888,416	
MOU Reimbursements (45.10 and General)	\$ 33,744						\$ 33,744	\$ 33,744	\$ 33,744	\$ 33,744	
Other Miscellaneous											
	\$ 10,744,154	\$ 68,316					\$ 10,812,470	\$ 18,638,854	\$ 10,215,142	\$ 17,931,483	
Grants											
AB 1058 Commissioner/Facilitator			\$ 373,315				\$ 373,315	\$ 1,024,257	\$ 417,020	\$ 1,061,174	
Other AOC Grants			\$ (5,635)				\$ (5,635)	\$ 82,641	\$ 15,779	\$ 82,641	
Non-AOC Grants											
			\$ 367,681				\$ 367,681	\$ 1,106,898	\$ 432,799	\$ 1,143,815	
Other Financing Sources											
Interest Income	\$ 2,479	\$ 293					\$ 2,772	\$ 7,746	\$ 2,876	\$ 11,262	
Investment Income											
Donations											
Local Fees	\$ 261,830	\$ 26,887					\$ 288,717	\$ 739,282	\$ 297,287	\$ 666,200	
Non-Fee Revenues	\$ 253,364						\$ 253,364	\$ 255,251	\$ 253,314	\$ 253,890	
Enhanced Collections		\$ 678,674					\$ 678,674	\$ 2,076,516	\$ 680,060	\$ 2,085,301	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 31,625					\$ 31,625	\$ 137,992	\$ 54,023	\$ 148,006	
Reimbursement Other	\$ 9,103						\$ 9,103	\$ 1,005,624	\$ 63,353	\$ 1,088,798	
Sale of Fixed Assets											
Other Miscellaneous	\$ 10,957	\$ 120					\$ 11,077	\$ 226,000	\$ 228,748	\$ 454,732	
	\$ 537,733	\$ 737,599					\$ 1,275,332	\$ 4,448,411	\$ 1,577,339	\$ 4,708,189	
Total Revenues	\$ 11,281,887	\$ 805,915	\$ 367,681				\$ 12,456,482	\$ 24,194,163	\$ 12,225,280	\$ 23,783,487	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,521,088	\$ 216,492	\$ 213,355				\$ 4,950,915	\$ 10,957,564	\$ 4,665,875	\$ 11,130,748	
Temp Help	\$ 73,983	\$ 679					\$ 74,662	\$ 156,822	\$ 114,179	\$ 200,000	
Overtime	\$ 145						\$ 145	\$ 646	\$ 646	\$ 2,000,000	
Staff Benefits	\$ 2,712,713	\$ 143,253	\$ 101,408				\$ 2,957,372	\$ 6,602,508	\$ 2,890,471	\$ 6,927,511	
	\$ 7,307,909	\$ 360,424	\$ 314,761				\$ 7,963,095	\$ 17,716,994	\$ 7,671,170	\$ 18,258,259	
Operating Expenses and Equipment											
General Expense	\$ 212,348	\$ 65,558	\$ 2,640				\$ 280,546	\$ 485,083	\$ 184,995	\$ 446,158	
Printing	\$ 17,463	\$ 1,486	\$ 16				\$ 18,965	\$ 61,513	\$ 20,870	\$ 64,346	
Telecommunications	\$ 58,838	\$ 2,143	\$ 1,428				\$ 60,409	\$ 167,695	\$ 75,653	\$ 170,565	
Postage	\$ 65,748	\$ 14,901	\$ 65				\$ 80,714	\$ 230,432	\$ 84,852	\$ 221,916	
Insurance	\$ 9,525						\$ 9,525	\$ 12,447	\$ 12,085	\$ 12,085	
In-State Travel	\$ 10,543		\$ 4,703				\$ 15,246	\$ 22,601	\$ 9,596	\$ 33,562	
Out-of-State Travel											
Training	\$ 400	\$ 100					\$ 500	\$ 328		\$ 280	
Security Services	\$ 139		\$ 25,525				\$ 25,663	\$ 112,258	\$ 27,740	\$ 112,200	
Facility Operations	\$ 107,358	\$ 4,332	\$ 15,828				\$ 127,518	\$ 277,938	\$ 93,448	\$ 223,708	
Utilities	\$ 505	\$ 533	\$ 865				\$ 1,903	\$ 5,412	\$ 2,130	\$ 5,308	
Contracted Services	\$ 1,070,116	\$ 465,581	\$ 39,614				\$ 1,575,311	\$ 3,907,522	\$ 1,530,629	\$ 3,558,826	
Consulting and Professional Services	\$ 9,660						\$ 9,660	\$ 30,282	\$ 595	\$ 8,925	
Information Technology	\$ 432,035	\$ 10,800					\$ 442,835	\$ 1,010,948	\$ 492,026	\$ 621,848	
Major Equipment								\$ 155,383	\$ 0	\$ 0	
Other Items of Expense	\$ 2,227	\$ 120					\$ 2,347	\$ 25,410	\$ 3,170	\$ 8,575	
	\$ 1,994,903	\$ 565,553	\$ 90,685				\$ 2,851,141	\$ 6,505,252	\$ 2,537,788	\$ 5,488,302	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 39,537						\$ 39,537	\$ 165,507	\$ 68,429	\$ 161,947	
Judgements, Settlements and Claims								\$ 12,854			
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (69,630)	\$ 21,881	\$ 47,749				\$ 0	\$ 0	\$ 0	\$ 122,952	
Prior Year Expense Adjustment	\$ 191						\$ 191		\$ (2,874)		
	\$ (29,902)	\$ 21,881	\$ 47,749				\$ 39,728	\$ 178,361	\$ 65,554	\$ 264,899	
Total Expenditures	\$ 9,272,910	\$ 947,858	\$ 453,196				\$ 10,673,964	\$ 24,400,507	\$ 10,274,512	\$ 24,031,480	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,008,976	\$ (141,943)	\$ (85,515)				\$ 1,781,519	\$ (206,344)	\$ 1,850,768	\$ (247,973)	
Operating Transfers In (Out)	\$ (3,448)		\$ 3,448				\$ 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)	\$ 2,529,863	\$ 565,071	\$ (82,067)				\$ 3,012,867	\$ 1,025,004	\$ 3,370,147	\$ 1,171,406	

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

	For the month ended December									
	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	\$ 2,552,694	\$ 529,796			\$ 23,969		\$ 3,106,460	\$ 7,107,742	\$ 3,095,507	\$ 7,359,910
Traffic & Other Infractions	\$ 349,517	\$ 39,451					\$ 388,968	\$ 774,004	\$ 386,629	\$ 992,182
Other Criminal Cases	\$ 637,358	\$ 456					\$ 637,814	\$ 1,626,296	\$ 682,145	\$ 1,768,722
Civil	\$ 449,846	\$ 17,993					\$ 467,839	\$ 993,848	\$ 436,273	\$ 1,011,794
Family & Children Services	\$ 575,526	\$ 44,920			\$ 23,780		\$ 644,225	\$ 1,433,987	\$ 672,147	\$ 1,748,308
Probate, Guardianship & Mental Health Services	\$ 268,566						\$ 268,566	\$ 543,253	\$ 264,252	\$ 505,949
Juvenile Dependency Services	\$ 40,534	\$ 274,538					\$ 315,072	\$ 776,871	\$ 308,974	\$ 792,271
Juvenile Delinquency Services	\$ 72,807						\$ 72,807	\$ 147,695	\$ 65,154	\$ 134,910
Other Court Operations	\$ 848,528	\$ 553,854					\$ 1,402,381	\$ 2,417,654	\$ 1,266,077	\$ 2,499,299
Court Interpreters	\$ 371,786	\$ 396,824					\$ 768,610	\$ 1,934,950	\$ 767,797	\$ 1,538,608
Jury Services	\$ 195,472	\$ 58,976	\$ 39,537				\$ 293,984	\$ 832,903	\$ 297,382	\$ 648,856
Security		\$ 32,194				\$ 191	\$ 32,385	\$ 121,768	\$ 38,920	\$ 19,239
Trial Court Operations Program	\$ 6,362,631	\$ 1,949,003	\$ 39,537		\$ 47,749	\$ 191	\$ 8,399,111	\$ 18,710,971	\$ 8,281,258	\$ 19,020,048
Enhanced Collections	\$ 360,424	\$ 470,831			\$ 21,881		\$ 853,135	\$ 2,076,516	\$ 790,313	\$ 2,085,301
Other Non-Court Operations		\$ 15,651					\$ 15,651	\$ 84,237	\$ 36,552	\$ 50,589
Non-Court Operations Program	\$ 360,424	\$ 486,481			\$ 21,881		\$ 868,786	\$ 2,160,753	\$ 826,865	\$ 2,135,890
Executive Office	\$ 235,707	\$ 6,637			\$ (12,778)		\$ 229,567	\$ 712,651	\$ 206,066	\$ 552,011
Fiscal Services	\$ 308,451	\$ (1,911)			\$ (18,448)		\$ 288,091	\$ 676,509	\$ 271,739	\$ 657,654
Human Resources	\$ 314,722	\$ 35,002			\$ (10,622)		\$ 339,102	\$ 520,270	\$ 269,764	\$ 620,679
Business & Facilities Services	\$ 9,178	\$ 37,004			\$ (1,457)		\$ 44,725	\$ 191,571	\$ 47,426	\$ 109,676
Information Technology	\$ 391,981	\$ 138,925			\$ (26,324)		\$ 504,582	\$ 1,427,782	\$ 371,395	\$ 935,502
Court Administration Program	\$ 1,260,039	\$ 215,657			\$ (69,630)		\$ 1,406,066	\$ 3,528,783	\$ 1,166,389	\$ 2,875,522
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,983,095	\$ 2,651,141	\$ 39,537		\$ 0	\$ 191	\$ 10,673,964	\$ 24,400,507	\$ 10,274,512	\$ 24,031,460