

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

12/03/2013

Date

Tulare

Court

FY 13-14 Quarter 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare

Court

FY 13-14 Quarter 1

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 13-14 Quarter 1

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)	279	217			

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
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

	For the month ended September								2012/13	
	Fiscal Year 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	\$ 5,939,918	\$ 17,078					\$ 5,956,996	\$ 15,445,086	\$ 3,179,155	\$ 14,013,741
Improvement and Modernization Fund								\$ 104,840	\$ (32,974)	\$ 89,551
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 161,706						\$ 161,706	\$ 1,397,672	\$ 247,349	\$ 1,396,479
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 11,485						\$ 11,485	\$ 919,068	\$ 65,492	\$ 873,768
Other Miscellaneous								\$ 33,744		
	\$ 6,113,110	\$ 17,078					\$ 6,130,188	\$ 17,900,410	\$ 3,459,022	\$ 16,373,539
Grants										
AB 1058 Commissioner/Facilitator			\$ 119,111				\$ 119,111	\$ 1,061,174	\$ (90,504)	\$ 1,045,073
Other AOC Grants			\$ (13,494)				\$ (13,494)	\$ 82,641	\$ (14,808)	\$ 73,756
Non-AOC Grants										
			\$ 105,617				\$ 105,617	\$ 1,143,815	\$ (105,312)	\$ 1,118,829
Other Financing Sources										
Interest Income	\$ 681	\$ 10					\$ 690	\$ 7,262	\$ 1,063	\$ 16,700
Investment Income										
Donations										
Local Fees	\$ 126,009						\$ 126,009	\$ 708,000	\$ 120,567	\$ 750,638
Non-Fee Revenues	\$ 5,907						\$ 5,907	\$ 242,000	\$ 178,730	\$ 242,323
Enhanced Collections		\$ 224,581					\$ 224,581	\$ 2,085,301	\$ 174,100	\$ 1,987,816
Escheatment										
Prior Year Revenue	\$ (324)						\$ (324)			
County Program - Restricted	\$ (1,208)	\$ 18,701					\$ 17,494	\$ 156,673	\$ 12,762	\$ 143,594
Reimbursement Other	\$ (32,434)						\$ (32,434)	\$ 88,798	\$ (5,784)	\$ 14,770
Sale of Fixed Assets										
Other Miscellaneous	\$ 874						\$ 874	\$ 227,120	\$ 0	\$ 89,004
	\$ 99,505	\$ 243,292					\$ 342,797	\$ 3,515,154	\$ 481,438	\$ 3,244,845
Total Revenues	\$ 6,212,614	\$ 260,370	\$ 105,617				\$ 6,578,601	\$ 22,559,379	\$ 3,835,148	\$ 20,737,213
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 1,767,347	\$ 85,910	\$ 97,546				\$ 1,950,803	\$ 10,930,748	\$ 2,040,870	\$ 10,007,525
Temp Help	\$ 33,744						\$ 33,744	\$ 88,982	\$ 16,800	\$ 72,000
Overtime	\$ 360						\$ 360	\$ 360	\$ 178	\$ 500
Staff Benefits	\$ 1,180,013	\$ 66,766	\$ 55,791				\$ 1,302,570	\$ 6,885,875	\$ 1,317,496	\$ 6,723,883
	\$ 2,981,465	\$ 152,676	\$ 153,337				\$ 3,287,477	\$ 17,905,605	\$ 3,375,345	\$ 16,803,908
Operating Expenses and Equipment										
General Expense	\$ 34,958	\$ 1,018	\$ 1,441				\$ 37,417	\$ 428,123	\$ 36,043	\$ 422,099
Printing	\$ 4,489	\$ 881	\$ 98				\$ 5,468	\$ 64,346	\$ 13,422	\$ 64,147
Telecommunications	\$ 26,399	\$ 917	\$ 688				\$ 28,004	\$ 120,145	\$ 26,514	\$ 130,014
Postage	\$ 22,740	\$ 6,214	\$ 452				\$ 29,406	\$ 221,916	\$ 45,981	\$ 206,595
Insurance								\$ 6,449		\$ 6,178
In-State Travel	\$ 2,102		\$ 1,760				\$ 3,862	\$ 33,562	\$ 8,208	\$ 31,864
Out-of-State Travel									\$ 280	\$ 247
Training								\$ 112,200	\$ 0	\$ 91,650
Security Services			\$ 0				\$ 0	\$ 223,708	\$ 44,024	\$ 237,351
Facility Operations	\$ 26,833	\$ 2,026	\$ 5,162				\$ 34,021	\$ 5,308	\$ 918	\$ 6,094
Utilities	\$ (7)	\$ 268	\$ 269				\$ 530	\$ 633,657	\$ 663,740	\$ 3,381,230
Contracted Services	\$ 446,950	\$ 188,777	\$ (2,070)				\$ 490	\$ 8,925	\$ 2,030	\$ 21,365
Consulting and Professional Services	\$ 490						\$ 423,963	\$ 554,083	\$ 418,606	\$ 634,174
Information Technology	\$ 413,163	\$ 10,800					\$ 0		\$ (63,893)	\$ 0
Major Equipment	\$ 0						\$ 960	\$ 7,358	\$ 4,135	\$ 4,991
Other Items of Expense	\$ 960									
	\$ 979,076	\$ 210,902	\$ 7,800				\$ 1,197,778	\$ 5,216,525	\$ 1,199,727	\$ 5,237,999
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 30,936						\$ 30,936	\$ 161,947	\$ 30,714	\$ 126,324
Judgements, Settlements and Claims									\$ (46,918)	
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (12,252)	\$ 6,308	\$ 5,944				\$ 0	\$ 0		\$ 0
Prior Year Expense Adjustment	\$ (1,019)						\$ (1,019)			
	\$ 17,665	\$ 6,308	\$ 5,944				\$ 29,917	\$ 161,947	\$ (16,204)	\$ 126,324
Total Expenditures	\$ 3,978,206	\$ 369,886	\$ 167,080				\$ 4,515,172	\$ 23,284,077	\$ 4,558,869	\$ 22,168,231
Excess (Deficit) of Revenues Over Expenditures	\$ 2,234,409	\$ (109,516)	\$ (61,463)				\$ 2,063,430	\$ (724,698)	\$ (723,720)	\$ (1,431,018)
Operating Transfers In (Out)										
								\$ 0		\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 894,151	\$ 525,228	\$ 0				\$ 1,419,379	\$ 1,419,379	\$ 2,246,920	\$ 2,246,920
Ending Balance (Deficit)	\$ 3,128,560	\$ 415,712	\$ (61,463)				\$ 3,482,808	\$ 694,681	\$ 1,523,200	\$ 815,902

Superior Court of California, County of Tulare
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended September									
Fiscal Year 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	\$ 206,124	\$ 408,636	\$(255,057)				\$ 1,638,757	\$ 1,998,460	\$ 1,931,786
Payroll	\$(819)	\$ 0	\$ 0					\$(819)	\$ 0
Jury									
Revolving	\$ 30,000							\$ 30,000	\$ 39,571
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$(44,998)	\$(44,998)	\$(33,508)
Credit Card									
Cash on Hand	\$ 6,400							\$ 6,400	\$ 6,200
Cash with County	\$ 6,584	\$ 0					\$ 0	\$ 6,584	\$ 0
Cash Outside of the AOC							\$ 6,629,984	\$ 6,629,984	\$ 6,629,984
Total Cash	\$ 248,290	\$ 408,636	\$(255,057)				\$ 8,223,743	\$ 8,625,612	\$ 8,574,034
Short Term Investment							\$ 556,115	\$ 3,684,815	\$ 1,787,554
Investment in Financial Institution	\$ 3,128,700								
Total Investments	\$ 3,128,700						\$ 556,115	\$ 3,684,815	\$ 1,787,554
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 5,680	\$ 7,109	\$ 204,056					\$ 216,846	\$ 466,497
Dishonored Checks									
Due From Employee	\$ 1,611							\$ 1,611	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$(52,529)
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	\$ 625							\$ 625	\$ 823
Total Receivables	\$ 7,915	\$ 7,109	\$ 204,056				\$ 0	\$ 219,081	\$ 414,791
Prepaid Expenses - General	\$ 14,000							\$ 14,000	\$ 14,000
Salary and Travel Advances	\$ 555	\$ 0						\$ 555	\$ 10
Counties									
Total Prepaid Expenses	\$ 14,555	\$ 0						\$ 14,555	\$ 14,010
Other Assets									
Total Other Assets									
Total Assets	\$ 3,399,460	\$ 415,745	\$(51,001)				\$ 8,779,857	\$ 12,544,062	\$ 10,790,389
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 189	\$ 0	\$ 10,463				\$ 0	\$ 10,652	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 625	\$ 625	\$ 823
Due to Other Courts									\$ 0
Due to State									\$ 0
TC145 Liability							\$ 565,975	\$ 565,975	\$ 489,488
Due to Other Governments	\$ 0						\$ 6,624,806	\$ 6,624,806	\$ 6,705,875
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,000	\$ 0	\$ 0					\$ 1,000	\$ 3,756
Interest							\$ 171	\$ 171	\$ 234
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,189	\$ 0	\$ 10,463				\$ 7,191,576	\$ 7,203,228	\$ 7,200,176
Civil							\$ 1,256,556	\$ 1,256,556	\$ 1,504,471
Criminal							\$ 24,816	\$ 24,816	\$ 14,305
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the AOC							\$ 5,179	\$ 5,179	\$ 5,179
Trust Interest Payable							\$ 221,210	\$ 221,210	\$ 221,268
Miscellaneous Trust									
Total Trust Deposits							\$ 1,507,761	\$ 1,507,761	\$ 1,745,223
Accrued Payroll		\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 173,740	\$(47)						\$ 173,693	\$ 196,345
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 77,776							\$ 77,776	\$ 41,299
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 251,515	\$(47)	\$ 0					\$ 251,468	\$ 237,644
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 18,196	\$ 80					\$ 55,861	\$ 74,137	\$ 69,650
Jury Fees - Non-Interest							\$ 24,659	\$ 24,659	\$ 14,496
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 18,196	\$ 80	\$ 0				\$ 80,520	\$ 98,796	\$ 84,146
Total Liabilities	\$ 270,900	\$ 33	\$ 10,463				\$ 8,779,857	\$ 9,061,254	\$ 9,267,189
Total Fund Balance	\$ 3,128,560	\$ 415,712	\$(61,463)					\$ 3,482,808	\$ 1,523,200
Total Liabilities and Fund Balance	\$ 3,399,460	\$ 415,745	\$(51,001)				\$ 8,779,857	\$ 12,544,062	\$ 10,790,389

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

For the month ended September										
Fiscal Year 2013/14									2012/13	
	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	\$ 1,108,005	\$ 186,261			\$ 3,317		\$ 1,297,584	\$ 7,240,506	\$ 1,327,796	\$ 6,808,484
Traffic & Other Infractions	\$ 141,402	\$ 20,777					\$ 162,179	\$ 936,703	\$ 199,928	\$ 712,314
Other Criminal Cases	\$ 283,862					\$ 14	\$ 283,876	\$ 1,723,852	\$ 326,623	\$ 1,742,188
Civil	\$ 170,597	\$ 4,240					\$ 174,837	\$ 829,039	\$ 182,589	\$ 850,126
Family & Children Services	\$ 237,932	\$ 13,870			\$ 2,626	\$ (390)	\$ 254,038	\$ 1,729,884	\$ 265,606	\$ 1,569,813
Probate, Guardianship & Mental Health Services	\$ 107,043						\$ 107,043	\$ 505,949	\$ 92,414	\$ 456,412
Juvenile Dependency Services	\$ 14,990	\$ 109,815					\$ 124,805	\$ 737,363	\$ 126,446	\$ 786,837
Juvenile Delinquency Services	\$ 26,507						\$ 26,507	\$ 134,910	\$ 32,784	\$ 136,007
Other Court Operations	\$ 326,567	\$ 423,721					\$ 750,288	\$ 2,470,349	\$ 809,766	\$ 2,430,634
Court Interpreters	\$ 168,177	\$ 143,787					\$ 311,964	\$ 1,538,608	\$ 310,634	\$ 1,491,005
Jury Services	\$ 58,635	\$ 24,987	\$ 30,936				\$ 114,558	\$ 646,383	\$ 115,272	\$ 541,560
Security		\$ 11,113				\$ (495)	\$ 10,618	\$ 19,239	\$ 599	\$ 94,576
Trial Court Operations Program	\$ 2,643,715	\$ 938,572	\$ 30,936		\$ 5,944	\$ (870)	\$ 3,618,296	\$ 18,512,785	\$ 3,790,457	\$ 17,619,956
Enhanced Collections	\$ 152,676	\$ 194,767			\$ 6,308		\$ 353,751	\$ 2,085,301	\$ 373,397	\$ 1,987,816
Other Non-Court Operations		\$ 13,212					\$ 13,212	\$ 50,589	\$ 7,793	\$ 65,844
Non-Court Operations Program	\$ 152,676	\$ 207,980			\$ 6,308		\$ 366,963	\$ 2,135,890	\$ 381,189	\$ 2,053,660
Executive Office	\$ 89,395	\$ 2,627			\$ (2,532)		\$ 89,490	\$ 527,124	\$ 51,045	\$ 449,340
Fiscal Services	\$ 118,915	\$ 3,961			\$ (3,737)	\$ (148)	\$ 118,991	\$ 642,490	\$ 114,909	\$ 586,517
Human Resources	\$ 149,165	\$ 10,415			\$ (2,273)		\$ 157,306	\$ 565,426	\$ 112,921	\$ 552,066
Business & Facilities Services	\$ 4,028	\$ 8,991			\$ (27)		\$ 12,992	\$ 99,122	\$ (50,699)	\$ 92,159
Information Technology	\$ 129,584	\$ 25,233			\$ (3,683)		\$ 151,134	\$ 801,240	\$ 159,046	\$ 814,533
Court Administration Program	\$ 491,086	\$ 51,226			\$ (12,252)	\$ (148)	\$ 529,912	\$ 2,635,402	\$ 387,222	\$ 2,494,615
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,287,477	\$ 1,197,778	\$ 30,936		\$ 0	\$ (1,019)	\$ 4,515,172	\$ 23,284,077	\$ 4,558,869	\$ 22,168,231