

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

09/04/2014

Date

Tulare

Court

FY 13-14 Quarter 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare

Court

FY 13-14 Quarter 4

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 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)	279	217	219	220	220

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 2013/14									
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (354,488)	\$ 308,418	\$ 26,970				\$ 1,040,186	\$ 1,021,086	\$ 1,434,711
Payroll	\$ 59,341	\$ (32,371)	\$ (26,970)					\$ 0	\$ 0
Jury									
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (26,017)	\$ (26,017)	\$ (13,850)
Credit Card									
Cash on Hand	\$ 6,400							\$ 6,400	\$ 6,300
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	\$ (247,363)	\$ 276,047	\$ 0				\$ 5,059,960	\$ 5,068,644	\$ 8,093,730
Short Term Investment	\$ 534,227							\$ 472,625	\$ 1,595,962
Investment in Financial Institution									
Total Investments	\$ 534,227						\$ 472,625	\$ 1,006,852	\$ 1,595,962
Accrued Revenue	\$ 1,038	\$ 173					\$ 0	\$ 1,211	\$ 13,100
Accounts Receivable - General	\$ 603,039	\$ 6,166	\$ 326,533					\$ 935,737	\$ 511,872
Dishonored Checks									
Due From Employee	\$ 1,011							\$ 1,011	\$ 2,011
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 280,151	\$ 401,677	\$ 0					\$ 681,829	\$ 642,638
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts	\$ 51,619	\$ 346,666					\$ 0	\$ 398,284	\$ 358,619
Due From State	\$ 908,388	\$ 47,017	\$ 23,615					\$ 979,020	\$ 828,980
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 432							\$ 432	\$ 586
Total Receivables	\$ 1,845,677	\$ 801,699	\$ 350,148				\$ 0	\$ 2,997,524	\$ 2,357,805
Prepaid Expenses - General	\$ 7,417							\$ 7,417	\$ 14,000
Salary and Travel Advances	\$ 0	\$ 0						\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 7,417	\$ 0						\$ 7,417	\$ 14,000
Other Assets	\$ 14,000							\$ 14,000	
Total Other Assets	\$ 14,000							\$ 14,000	
Total Assets	\$ 2,153,958	\$ 1,077,746	\$ 350,148				\$ 5,532,585	\$ 9,114,438	\$ 12,061,498
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 254,277	\$ 79,786	\$ 73,229					\$ 407,292	\$ 354,957
Accounts Payable - General	\$ 8,948	\$ 0	\$ 0				\$ 0	\$ 8,948	\$ 26,932
Due to Other Funds	\$ 130,099	\$ 281,341	\$ 270,388				\$ 432	\$ 682,261	\$ 643,224
Due to Other Courts									\$ 0
Due to State									\$ 0
TC145 Liability							\$ 518,114	\$ 518,114	\$ 512,715
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	\$ 999	\$ 43	\$ 0					\$ 1,042	\$ 698
Interest							\$ 8	\$ 8	\$ 13
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 394,323	\$ 361,170	\$ 343,618				\$ 4,558,492	\$ 5,657,603	\$ 8,163,344
Civil							\$ 661,479	\$ 661,479	\$ 1,240,334
Criminal							\$ 24,816	\$ 24,816	\$ 24,816
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the AOC							\$ 5,853	\$ 5,853	\$ 5,178
Trust Interest Payable							\$ 221,578	\$ 221,578	\$ 221,122
Miscellaneous Trust									
Total Trust Deposits							\$ 913,726	\$ 913,726	\$ 1,491,451
Accrued Payroll		\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 424,046	\$ 9,039	\$ 5,991					\$ 439,076	\$ 390,304
Deferred Compensation Payable	\$ 28,200	\$ 0	\$ 0					\$ 28,200	\$ 8,565
Deductions Payable	\$ 482,795	\$ 444	\$ 539					\$ 483,778	\$ 214,973
Payroll Clearing	\$ 282,065	\$ 0	\$ 0					\$ 282,065	\$ 281,727
Total Payroll Liabilities	\$ 1,217,105	\$ 9,483	\$ 6,531					\$ 1,233,118	\$ 895,568
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 18,196	\$ 80					\$ 55,861	\$ 74,137	\$ 74,169
Jury Fees - Non-Interest							\$ 4,506	\$ 4,506	\$ 17,586
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 18,196	\$ 80	\$ 0				\$ 60,367	\$ 78,643	\$ 91,755
Total Liabilities	\$ 1,629,624	\$ 370,733	\$ 350,148				\$ 5,532,585	\$ 7,883,090	\$ 10,642,119
Total Fund Balance	\$ 524,335	\$ 707,013	\$ 0					\$ 1,231,348	\$ 1,418,379
Total Liabilities and Fund Balance	\$ 2,153,958	\$ 1,077,746	\$ 350,148				\$ 5,532,585	\$ 9,114,438	\$ 12,061,498

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

	For the month ended June									
	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	\$ 5,858,774	\$ 1,102,704			\$ 58,511		\$ 7,019,989	\$ 7,359,910	\$ 6,764,562	\$ 6,808,484
Traffic & Other Infractions	\$ 747,779	\$ 105,112					\$ 852,890	\$ 992,182	\$ 893,607	\$ 712,314
Other Criminal Cases	\$ 1,503,474	\$ 810				\$ 14	\$ 1,504,298	\$ 1,768,722	\$ 1,591,815	\$ 1,742,188
Civil	\$ 929,364	\$ 78,185					\$ 1,007,549	\$ 1,011,794	\$ 929,373	\$ 850,126
Family & Children Services	\$ 1,273,531	\$ 235,132			\$ 51,520	\$ (2,246)	\$ 1,557,937	\$ 1,748,308	\$ 1,540,316	\$ 1,569,813
Probate, Guardianship & Mental Health Services	\$ 597,170						\$ 597,170	\$ 505,949	\$ 503,798	\$ 456,412
Juvenile Dependency Services	\$ 85,180	\$ 658,892					\$ 744,072	\$ 792,271	\$ 739,629	\$ 786,837
Juvenile Delinquency Services	\$ 150,890						\$ 150,890	\$ 134,910	\$ 158,572	\$ 136,007
Other Court Operations	\$ 1,719,735	\$ 824,291					\$ 2,544,026	\$ 2,499,299	\$ 2,510,725	\$ 2,430,634
Court Interpreters	\$ 817,441	\$ 800,285					\$ 1,617,726	\$ 1,538,608	\$ 1,570,210	\$ 1,491,005
Jury Services	\$ 384,837	\$ 173,945	\$ 160,686				\$ 719,469	\$ 648,856	\$ 614,382	\$ 541,560
Security		\$ 118,622				\$ (495)	\$ 118,127	\$ 19,239	\$ 188,800	\$ 94,576
Trial Court Operations Program	\$ 14,068,174	\$ 4,097,978	\$ 160,686		\$ 110,031	\$ (2,726)	\$ 18,434,143	\$ 19,020,048	\$ 18,005,789	\$ 17,619,956
Enhanced Collections	\$ 824,591	\$ 1,077,657			\$ 125,091		\$ 2,027,339	\$ 2,085,301	\$ 2,035,382	\$ 1,987,816
Other Non-Court Operations		\$ 84,237					\$ 84,237	\$ 50,589	\$ 78,053	\$ 65,844
Non-Court Operations Program	\$ 824,591	\$ 1,161,894			\$ 125,091		\$ 2,111,576	\$ 2,135,890	\$ 2,113,435	\$ 2,053,660
Executive Office	\$ 523,137	\$ 25,092	\$ 12,480		\$ (43,457)		\$ 517,253	\$ 552,011	\$ 422,886	\$ 449,340
Fiscal Services	\$ 668,083	\$ 42,200			\$ (44,556)	\$ (148)	\$ 665,579	\$ 657,654	\$ 589,547	\$ 586,517
Human Resources	\$ 521,069	\$ 87,870			\$ (37,216)		\$ 571,723	\$ 620,679	\$ 616,077	\$ 552,066
Business & Facilities Services	\$ 21,729	\$ 93,422			\$ (4,919)		\$ 110,232	\$ 109,676	\$ 101,024	\$ 92,159
Information Technology	\$ 757,074	\$ 645,109			\$ (104,975)		\$ 1,297,208	\$ 935,502	\$ 729,755	\$ 814,533
Court Administration Program	\$ 2,491,091	\$ 893,694	\$ 12,480		\$ (235,122)	\$ (148)	\$ 3,161,995	\$ 2,875,522	\$ 2,459,289	\$ 2,494,615
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 17,383,856	\$ 6,153,566	\$ 173,166		\$ 0	\$ (2,874)	\$ 23,707,714	\$ 24,031,460	\$ 22,578,513	\$ 22,168,231

