

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

02/11/2014

Date

Tulare

Court

FY 13-14 Quarter 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare
Court
FY 13-14 Quarter 2
Fiscal Year and Ending Quarter

FOOTNOTES

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

Tulare

 Court

 FY 13-14 Quarter 2

 Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)				
Court Employee Positions (FTEs)	217	219		

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								
	Fiscal Year 2013/14							2012/13	
	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	\$ (268,478)	\$ 518,720	\$ (291,477)				\$ 1,646,735	\$ 1,605,501	\$ 1,114,518
Payroll	\$ (10,707)	\$ 0	\$ 0					\$ (10,707)	\$ (26,600)
Jury									
Revolving	\$ 30,098							\$ 30,098	\$ 39,571
Other									
Distribution									
Civil Filing Fees							\$ (9,451)	\$ 0	\$ 0
Trust							\$ (9,451)	\$ (9,451)	\$ (4,987)
Credit Card									
Cash on Hand	\$ 6,400							\$ 6,400	\$ 6,200
Cash with County	\$ 6,584	\$ 0						\$ 6,584	\$ 1,326
Cash Outside of the AOC								\$ 6,629,984	\$ 6,629,984
Total Cash	\$ (236,103)	\$ 518,720	\$ (291,477)				\$ 8,267,269	\$ 8,258,410	\$ 7,760,012
Short Term Investment	\$ 3,511,314						\$ 348,427	\$ 3,859,740	\$ 1,798,903
Investment in Financial Institution									
Total Investments	\$ 3,511,314						\$ 348,427	\$ 3,859,740	\$ 1,798,903
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 1,420	\$ 0	\$ 226,033					\$ 227,453	\$ 423,744
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	\$ 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	\$ 602							\$ 602	\$ 307
Total Receivables	\$ 3,632	\$ 0	\$ 226,033				\$ 0	\$ 229,665	\$ 424,051
Prepaid Expenses - General	\$ 14,000							\$ 14,000	\$ 14,000
Salary and Travel Advances	\$ 0	\$ 0						\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 14,000	\$ 0						\$ 14,000	\$ 14,000
Other Assets									
Total Other Assets									
Total Assets	\$ 3,292,843	\$ 518,720	\$ (65,444)				\$ 8,615,695	\$ 12,361,815	\$ 9,996,968
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 5,760	\$ 0	\$ 0				\$ 0	\$ 5,760	\$ 59
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 602	\$ 602	\$ 307
Due to Other Courts									\$ 0
Due to State									\$ 0
TC145 Liability							\$ 365,184	\$ 365,184	\$ 412,263
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	\$ 1,373	\$ 0	\$ 0					\$ 1,373	\$ 4,043
Interest							\$ 180	\$ 180	\$ 125
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 7,133	\$ 0	\$ 0				\$ 6,990,771	\$ 6,997,904	\$ 7,122,672
Civil									
Criminal							\$ 1,306,716	\$ 1,306,716	\$ 778,112
Unreconciled - Civil and Criminal							\$ 24,816	\$ 24,816	\$ 14,305
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 5,179	\$ 5,179	\$ 5,179
Miscellaneous Trust							\$ 221,323	\$ 221,323	\$ 221,023
Total Trust Deposits							\$ 1,558,034	\$ 1,558,034	\$ 1,018,619
Accrued Payroll		\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 210,484	\$ 8,718	\$ 6,284					\$ 225,485	\$ 262,785
Deferred Compensation Payable	\$ 7,628	\$ 55	\$ 720					\$ 8,403	\$ 7,313
Deductions Payable	\$ 98,859	\$ 8,326	\$ 9,490					\$ 116,675	\$ 136,638
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 316,971	\$ 17,099	\$ 16,494					\$ 350,564	\$ 406,736
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 18,196	\$ 80					\$ 55,861	\$ 74,137	\$ 69,650
Jury Fees - Non-Interest							\$ 11,029	\$ 11,029	\$ 16,615
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 18,196	\$ 80	\$ 0				\$ 66,891	\$ 85,167	\$ 86,265
Total Liabilities	\$ 342,301	\$ 17,179	\$ 16,494				\$ 8,615,695	\$ 8,991,868	\$ 8,834,292
Total Fund Balance	\$ 2,950,543	\$ 501,542	\$ (81,938)					\$ 3,370,147	\$ 1,362,674
Total Liabilities and Fund Balance	\$ 3,292,843	\$ 518,720	\$ (65,444)				\$ 8,615,695	\$ 12,361,815	\$ 9,996,968

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 2013/14								2012/13		
	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	\$ 9,299,133	\$ 68,312						\$ 9,367,445	\$ 15,445,086	\$ 6,674,064	\$ 14,013,741
Improvement and Modernization Fund								\$ 104,840	\$ 104,840	\$ (32,974)	\$ 89,551
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 544,174							\$ 544,174	\$ 1,397,672	\$ 676,066	\$ 1,396,479
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 269,779							\$ 269,779	\$ 919,068	\$ 274,234	\$ 873,768
Other Miscellaneous	\$ 33,744							\$ 33,744	\$ 33,744		
	\$ 10,146,830	\$ 68,312						\$ 10,215,142	\$ 17,900,410	\$ 7,591,411	\$ 16,373,539
Grants											
AB 1058 Commissioner/Facilitator			\$ 417,020					\$ 417,020	\$ 1,061,174	\$ 406,592	\$ 1,045,073
Other AOC Grants			\$ 15,779					\$ 15,779	\$ 82,641	\$ 21,460	\$ 73,756
Non-AOC Grants											
			\$ 432,799					\$ 432,799	\$ 1,143,815	\$ 428,052	\$ 1,118,829
Other Financing Sources											
Interest Income	\$ 2,613	\$ 263						\$ 2,876	\$ 7,262	\$ 2,294	\$ 16,700
Investment Income											
Donations											
Local Fees	\$ 267,701	\$ 29,586						\$ 297,287	\$ 708,000	\$ 289,451	\$ 750,638
Non-Fee Revenues	\$ 253,314							\$ 253,314	\$ 242,000	\$ 241,359	\$ 242,323
Enhanced Collections		\$ 680,060						\$ 680,060	\$ 2,085,301	\$ 672,120	\$ 1,987,816
Escheatment											
Prior Year Revenue	\$ (2,322)							\$ (2,322)			
County Program - Restricted	\$ 0	\$ 54,023						\$ 54,023	\$ 156,673	\$ 41,239	\$ 143,594
Reimbursement Other	\$ 63,353							\$ 63,353	\$ 88,798	\$ (2,521)	\$ 14,770
Sale of Fixed Assets											
Other Miscellaneous	\$ 228,748							\$ 228,748	\$ 227,120	\$ 89,004	\$ 89,004
	\$ 813,407	\$ 763,933						\$ 1,577,339	\$ 3,515,164	\$ 1,332,947	\$ 3,244,845
Total Revenues	\$ 10,960,236	\$ 832,245	\$ 432,799					\$ 12,225,280	\$ 22,669,379	\$ 9,352,409	\$ 20,737,213
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,230,460	\$ 209,540	\$ 225,874					\$ 4,665,875	\$ 10,930,748	\$ 4,768,390	\$ 10,007,525
Temp Help	\$ 114,179							\$ 114,179	\$ 88,982	\$ 33,297	\$ 72,000
Overtime	\$ 646		\$ 0					\$ 646	\$ 0	\$ 382	\$ 500
Staff Benefits	\$ 2,614,677	\$ 154,562	\$ 121,231					\$ 2,890,471	\$ 6,885,875	\$ 3,042,560	\$ 6,723,883
	\$ 6,959,963	\$ 364,102	\$ 347,105					\$ 7,671,170	\$ 17,905,605	\$ 7,844,629	\$ 16,803,908
Operating Expenses and Equipment											
General Expense	\$ 178,289	\$ 3,205	\$ 3,501					\$ 184,995	\$ 428,123	\$ 150,629	\$ 422,099
Printing	\$ 17,743	\$ 2,721	\$ 406					\$ 20,870	\$ 64,346	\$ 24,852	\$ 64,147
Telecommunications	\$ 70,856	\$ 2,796	\$ 2,002					\$ 75,653	\$ 120,145	\$ 58,936	\$ 130,014
Postage	\$ 62,681	\$ 20,804	\$ 1,367					\$ 84,852	\$ 221,916	\$ 96,089	\$ 206,595
Insurance	\$ 12,085							\$ 12,085	\$ 6,449	\$ 6,449	\$ 6,178
In-State Travel	\$ 6,108		\$ 3,488					\$ 9,596	\$ 33,562	\$ 18,464	\$ 31,864
Out-of-State Travel											
Training									\$ 280	\$ 280	\$ 247
Security Services	\$ 991		\$ 26,749					\$ 27,740	\$ 112,200	\$ 0	\$ 91,650
Facility Operations	\$ 73,453	\$ 4,522	\$ 15,474					\$ 93,448	\$ 223,708	\$ 101,346	\$ 237,351
Utilities	\$ 320	\$ 983	\$ 827					\$ 2,130	\$ 5,308	\$ 2,545	\$ 6,094
Contracted Services	\$ 1,071,778	\$ 414,454	\$ 44,396					\$ 1,530,629	\$ 3,430,122	\$ 1,488,231	\$ 3,361,230
Consulting and Professional Services	\$ 595							\$ 595	\$ 8,925	\$ 2,415	\$ 21,385
Information Technology	\$ 481,226	\$ 10,800						\$ 492,026	\$ 554,083	\$ 461,093	\$ 634,174
Major Equipment	\$ 0							\$ 0		\$ (63,509)	\$ 0
Other Items of Expense	\$ 3,170							\$ 3,170	\$ 7,358	\$ 5,322	\$ 4,991
	\$ 1,979,292	\$ 460,285	\$ 98,210					\$ 2,537,788	\$ 5,216,525	\$ 2,353,143	\$ 5,237,999
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 68,429							\$ 68,429	\$ 161,947	\$ 85,763	\$ 126,324
Judgements, Settlements and Claims										\$ (46,918)	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (100,964)	\$ 31,543	\$ 69,421					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (2,874)							\$ (2,874)		\$ 38	
	\$ (35,410)	\$ 31,543	\$ 69,421					\$ 65,554	\$ 161,947	\$ 38,883	\$ 126,324
Total Expenditures	\$ 8,903,845	\$ 855,930	\$ 514,737					\$ 10,274,512	\$ 23,284,077	\$ 10,236,655	\$ 22,168,231
Excess (Deficit) of Revenues Over Expenditures	\$ 2,056,391	\$ (23,686)	\$ (81,938)					\$ 1,950,768	\$ (724,698)	\$ (884,246)	\$ (1,431,018)
Operating Transfers In (Out)									\$ 0	\$ 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)	\$ 2,950,543	\$ 501,542	\$ (81,938)					\$ 3,370,147	\$ 694,681	\$ 1,362,674	\$ 815,902

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

For the month ended December										
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	\$ 2,604,063	\$ 453,534			\$ 37,910		\$ 3,095,507	\$ 7,240,506	\$ 3,113,225	\$ 6,808,484
Traffic & Other Infractions	\$ 339,208	\$ 47,422					\$ 386,629	\$ 936,703	\$ 431,312	\$ 712,314
Other Criminal Cases	\$ 681,938	\$ 193				\$ 14	\$ 682,145	\$ 1,723,852	\$ 756,210	\$ 1,742,188
Civil	\$ 420,262	\$ 16,012					\$ 436,273	\$ 829,039	\$ 431,603	\$ 850,126
Family & Children Services	\$ 559,453	\$ 83,429			\$ 31,511	\$ (2,246)	\$ 672,147	\$ 1,729,884	\$ 685,174	\$ 1,569,813
Probate, Guardianship & Mental Health Services	\$ 264,252						\$ 264,252	\$ 505,949	\$ 219,092	\$ 456,412
Juvenile Dependency Services	\$ 34,436	\$ 274,538					\$ 308,974	\$ 737,363	\$ 310,344	\$ 786,837
Juvenile Delinquency Services	\$ 65,154						\$ 65,154	\$ 134,910	\$ 78,012	\$ 136,007
Other Court Operations	\$ 695,977	\$ 570,101					\$ 1,266,077	\$ 2,470,349	\$ 1,349,808	\$ 2,430,634
Court Interpreters	\$ 410,415	\$ 357,382					\$ 767,797	\$ 1,538,608	\$ 718,508	\$ 1,491,005
Jury Services	\$ 148,696	\$ 80,257	\$ 68,429				\$ 297,382	\$ 646,383	\$ 300,833	\$ 541,560
Security		\$ 39,415					\$ 38,920	\$ 19,239	\$ 904	\$ 94,576
Trial Court Operations Program	\$ 6,223,853	\$ 1,922,282	\$ 68,429		\$ 69,421	\$ (2,726)	\$ 8,281,258	\$ 18,512,785	\$ 8,395,026	\$ 16,619,530
Enhanced Collections	\$ 364,102	\$ 394,668			\$ 31,543		\$ 790,313	\$ 2,085,301	\$ 809,579	\$ 1,987,816
Other Non-Court Operations		\$ 36,552					\$ 36,552	\$ 50,589	\$ 25,298	\$ 65,844
Non-Court Operations Program	\$ 364,102	\$ 431,220			\$ 31,543		\$ 826,865	\$ 2,135,890	\$ 834,877	\$ 2,053,660
Executive Office	\$ 215,569	\$ 8,429			\$ (17,932)		\$ 206,066	\$ 527,124	\$ 175,118	\$ 449,340
Fiscal Services	\$ 283,437	\$ 7,521			\$ (19,071)	\$ (148)	\$ 271,739	\$ 642,490	\$ 259,355	\$ 586,517
Human Resources	\$ 260,687	\$ 25,936			\$ (16,860)		\$ 269,764	\$ 565,426	\$ 283,190	\$ 552,066
Business & Facilities Services	\$ 7,996	\$ 41,851			\$ (2,422)		\$ 47,426	\$ 99,122	\$ (29,627)	\$ 92,159
Information Technology	\$ 315,525	\$ 100,549			\$ (44,679)		\$ 371,395	\$ 801,240	\$ 318,717	\$ 814,533
Court Administration Program	\$ 1,088,215	\$ 184,286			\$ (100,964)	\$ (148)	\$ 1,166,389	\$ 2,635,402	\$ 1,006,753	\$ 2,494,615
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,671,170	\$ 2,537,788	\$ 68,429		\$ 0	\$ (2,874)	\$ 10,274,512	\$ 23,284,077	\$ 10,236,655	\$ 22,168,231