

**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

05/06/2014

\_\_\_\_\_  
Date

Tulare

\_\_\_\_\_  
Court

FY 13-14 Quarter 3

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Tulare

Court

FY 13-14 Quarter 3

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
2	
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4	
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**QUARTERLY FINANCIAL STATEMENT  
Filled Court Employee Positions (FTEs)**

Tulare  
 \_\_\_\_\_  
 Court  
 \_\_\_\_\_  
 FY 13-14 Quarter 3  
 \_\_\_\_\_  
 Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	217	219	220	
Court Employee Positions (FTEs)	279			

<sup>1</sup> 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 March									
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						
<b>ASSETS</b>									
Operations	\$ 209,972	\$ 510,996	\$ (248,572)				\$ 1,164,662	\$ 1,637,059	\$ 1,508,407
Payroll	\$ 1,140	\$ 0	\$ 0					\$ 1,140	\$ 0
Jury									
Revolving	\$ 24,186							\$ 24,186	\$ 32,700
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (10,065)	\$ (10,065)	\$ (48,106)
Credit Card									
Cash on Hand	\$ 6,400							\$ 6,400	\$ 6,200
Cash with County	\$ 7,250	\$ 0					\$ 0	\$ 7,250	\$ 4,279
Cash Outside of the AOC							\$ 3,520,660	\$ 3,520,660	\$ 6,629,984
<b>Total Cash</b>	<b>\$ 248,949</b>	<b>\$ 510,996</b>	<b>\$ (248,572)</b>				<b>\$ 4,675,257</b>	<b>\$ 5,186,630</b>	<b>\$ 8,133,464</b>
Short Term Investment	\$ 1,200,678						\$ 480,531	\$ 1,681,208	\$ 1,109,849
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 1,200,678</b>						<b>\$ 480,531</b>	<b>\$ 1,681,208</b>	<b>\$ 1,109,849</b>
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 14,624	\$ 10,010	\$ 194,193					\$ 218,827	\$ 709,825
Dishonored Checks									
Due From Employee	\$ 1,411							\$ 1,411	
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	\$ 446							\$ 446	\$ 302
<b>Total Receivables</b>	<b>\$ 16,480</b>	<b>\$ 10,010</b>	<b>\$ 194,193</b>				<b>\$ 0</b>	<b>\$ 220,684</b>	<b>\$ 710,128</b>
Prepaid Expenses - General	\$ 14,000							\$ 14,000	\$ 14,000
Salary and Travel Advances	\$ 0	\$ 0						\$ 0	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 14,000</b>	<b>\$ 0</b>						<b>\$ 14,000</b>	<b>\$ 14,000</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,480,107</b>	<b>\$ 521,006</b>	<b>\$ (54,379)</b>				<b>\$ 5,155,787</b>	<b>\$ 7,102,521</b>	<b>\$ 9,967,441</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,454	\$ 0	\$ 0				\$ 0	\$ 2,454	\$ 607
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 446	\$ 446	\$ 302
Due to Other Courts									\$ 0
Due to State									\$ 0
TC145 Liability							\$ 490,659	\$ 490,659	\$ 495,855
Due to Other Governments	\$ 0						\$ 3,515,481	\$ 3,515,481	\$ 6,705,875
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 327	\$ 43	\$ 0					\$ 370	\$ 233
Interest							\$ 124	\$ 124	\$ 150
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 2,781</b>	<b>\$ 43</b>	<b>\$ 0</b>				<b>\$ 4,006,710</b>	<b>\$ 4,009,534</b>	<b>\$ 7,203,022</b>
Civil							\$ 830,760	\$ 830,760	\$ 749,543
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							\$ 221,431	\$ 221,431	\$ 221,135
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 1,082,186</b>	<b>\$ 1,082,186</b>	<b>\$ 990,162</b>
Accrued Payroll		\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 111,873	\$ 8,478	\$ 5,991					\$ 126,342	\$ 183,751
Deferred Compensation Payable	\$ 0	\$ 0	\$ 0					\$ 0	\$ 15,849
Deductions Payable	\$ 82,207	\$ 444	\$ 539					\$ 83,189	\$ 231,172
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 194,080</b>	<b>\$ 8,921</b>	<b>\$ 6,531</b>					<b>\$ 209,532</b>	<b>\$ 430,772</b>
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 18,196	\$ 80					\$ 55,861	\$ 74,137	\$ 69,574
Jury Fees - Non-Interest							\$ 11,029	\$ 11,029	\$ 15,435
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 18,196</b>	<b>\$ 80</b>	<b>\$ 0</b>				<b>\$ 66,891</b>	<b>\$ 85,167</b>	<b>\$ 85,009</b>
<b>Total Liabilities</b>	<b>\$ 215,057</b>	<b>\$ 9,044</b>	<b>\$ 6,531</b>				<b>\$ 5,155,787</b>	<b>\$ 5,386,418</b>	<b>\$ 8,708,964</b>
<b>Total Fund Balance</b>	<b>\$ 1,265,050</b>	<b>\$ 511,962</b>	<b>\$ (60,909)</b>					<b>\$ 1,716,103</b>	<b>\$ 1,258,477</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,480,107</b>	<b>\$ 521,006</b>	<b>\$ (54,379)</b>				<b>\$ 5,155,787</b>	<b>\$ 7,102,521</b>	<b>\$ 9,967,441</b>



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 March									
	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							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 11,333,502	\$ 119,546					\$ 11,453,048	\$ 15,506,811	\$ 10,350,380	\$ 14,013,741
Improvement and Modernization Fund							\$ 104,840	\$ 0	\$ 0	\$ 89,551
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 909,790						\$ 909,790	\$ 1,397,672	\$ 993,635	\$ 1,396,479
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 483,830						\$ 483,830	\$ 888,416	\$ 464,559	\$ 873,768
Other Miscellaneous	\$ 33,744						\$ 33,744	\$ 33,744	\$ 33,744	\$ 33,744
	\$ 12,760,867	\$ 119,546					\$ 12,880,413	\$ 17,931,483	\$ 11,842,318	\$ 16,373,539
Grants										
AB 1058 Commissioner/Facilitator			\$ 669,219				\$ 669,219	\$ 1,061,174	\$ 700,203	\$ 1,045,073
Other AOC Grants			\$ 44,547				\$ 44,547	\$ 82,641	\$ 41,325	\$ 73,756
Non-AOC Grants										
			\$ 713,765				\$ 713,765	\$ 1,143,815	\$ 741,528	\$ 1,118,829
Other Financing Sources										
Interest Income	\$ 5,458	\$ 586					\$ 6,044	\$ 11,262	\$ 3,624	\$ 16,700
Investment Income										
Donations										
Local Fees	\$ 437,997	\$ 48,978					\$ 486,976	\$ 666,200	\$ 474,800	\$ 750,638
Non-Fee Revenues	\$ 254,677						\$ 254,677	\$ 253,890	\$ 241,679	\$ 242,323
Enhanced Collections		\$ 1,129,387					\$ 1,129,387	\$ 2,085,301	\$ 1,205,872	\$ 1,987,816
Escheatment										
Prior Year Revenue	\$ (2,322)						\$ (2,322)		\$ 25	
County Program - Restricted	\$ 0	\$ 95,748					\$ 95,748	\$ 148,006	\$ 69,462	\$ 143,594
Reimbursement Other	\$ 78,527						\$ 78,527	\$ 1,088,798	\$ 9,076	\$ 14,770
Sale of Fixed Assets										
Other Miscellaneous	\$ 229,054	\$ 5					\$ 229,059	\$ 454,732	\$ 90,394	\$ 89,004
	\$ 1,003,391	\$ 1,274,704					\$ 2,278,095	\$ 4,708,189	\$ 2,094,933	\$ 3,244,845
<b>Total Revenues</b>	<b>\$ 13,764,257</b>	<b>\$ 1,394,250</b>	<b>\$ 713,765</b>				<b>\$ 15,872,273</b>	<b>\$ 23,783,487</b>	<b>\$ 14,678,779</b>	<b>\$ 20,737,213</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 6,328,237	\$ 318,738	\$ 339,559				\$ 6,986,535	\$ 11,130,748	\$ 7,211,678	\$ 10,007,525
Temp Help	\$ 155,726						\$ 155,726	\$ 200,000	\$ 61,848	\$ 72,000
Overtime	\$ 1,351		\$ 0				\$ 1,351	\$ 544	\$ 544	\$ 500
Staff Benefits	\$ 3,893,381	\$ 228,987	\$ 178,420				\$ 4,300,768	\$ 6,927,511	\$ 4,588,044	\$ 6,723,883
	\$ 10,378,676	\$ 547,725	\$ 517,979				\$ 11,444,379	\$ 18,258,259	\$ 11,862,114	\$ 16,803,908
Operating Expenses and Equipment										
General Expense	\$ 306,704	\$ 6,839	\$ 5,008				\$ 318,550	\$ 446,158	\$ 295,111	\$ 422,099
Printing	\$ 32,309	\$ 4,975	\$ 579				\$ 37,863	\$ 64,346	\$ 46,046	\$ 64,147
Telecommunications	\$ 106,927	\$ 4,261	\$ 2,979				\$ 114,167	\$ 170,565	\$ 91,496	\$ 130,014
Postage	\$ 111,473	\$ 34,356	\$ 2,217				\$ 148,046	\$ 221,916	\$ 154,348	\$ 206,595
Insurance	\$ 12,085						\$ 12,085	\$ 12,085	\$ 6,449	\$ 6,178
In-State Travel	\$ 10,391		\$ 3,855				\$ 14,046	\$ 33,562	\$ 21,273	\$ 31,864
Out-of-State Travel								\$ 1,225	\$ 0	\$ 0
Training	\$ 280	\$ 40					\$ 320	\$ 280	\$ 280	\$ 247
Security Services	\$ 1,984		\$ 42,825				\$ 44,809	\$ 112,200	\$ 40,120	\$ 91,650
Facility Operations	\$ 124,237	\$ 6,746	\$ 25,885				\$ 156,848	\$ 223,708	\$ 157,744	\$ 237,351
Utilities	\$ 525	\$ 1,476	\$ 1,179				\$ 3,180	\$ 5,308	\$ 3,731	\$ 6,094
Contracted Services	\$ 1,705,719	\$ 690,009	\$ 80,780				\$ 2,476,508	\$ 3,658,826	\$ 2,391,464	\$ 3,381,230
Consulting and Professional Services	\$ 16,345						\$ 16,345	\$ 8,925	\$ 2,900	\$ 21,365
Information Technology	\$ 655,172	\$ 10,800	\$ 139				\$ 666,111	\$ 621,848	\$ 511,441	\$ 634,174
Major Equipment	\$ 0						\$ 0		\$ 11,809	\$ 0
Other Items of Expense	\$ 4,004						\$ 4,004	\$ 8,575	\$ 5,900	\$ 4,991
	\$ 3,088,155	\$ 759,502	\$ 165,225				\$ 4,012,882	\$ 5,488,302	\$ 3,741,237	\$ 5,237,999
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 108,681						\$ 108,681	\$ 161,947	\$ 110,751	\$ 126,324
Judgements, Settlements and Claims	\$ 12,480						\$ 12,480		\$ (46,918)	
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (192,005)	\$ 100,288	\$ 91,717				\$ 0	\$ 122,952	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (2,874)						\$ (2,874)		\$ 38	
	\$ (73,748)	\$ 100,288	\$ 91,717				\$ 118,287	\$ 284,899	\$ 63,871	\$ 126,324
<b>Total Expenditures</b>	<b>\$ 13,393,112</b>	<b>\$ 1,407,515</b>	<b>\$ 774,921</b>				<b>\$ 15,575,548</b>	<b>\$ 24,031,460</b>	<b>\$ 15,667,222</b>	<b>\$ 22,168,231</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 371,146	\$ (13,268)	\$ (61,156)				\$ 296,724	\$ (247,973)	\$ (988,443)	\$ (1,431,018)
Operating Transfers In (Out)	\$ (247)		\$ 247				\$ 0	\$ 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)	\$ 1,265,050	\$ 511,962	\$ (60,909)				\$ 1,716,103	\$ 1,171,406	\$ 1,258,477	\$ 815,902

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

Fiscal Year 2013/14										2012/13	
For the month ended March											
	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)	
<b>PROGRAM EXPENDITURES:</b>											
Judges & Courtroom Support	\$ 3,818,821	\$ 748,574			\$ 49,730		\$ 4,617,125	\$ 7,359,910	\$ 4,674,988	\$ 6,808,484	
Traffic & Other Infractions	\$ 505,239	\$ 74,523				\$ 14	\$ 579,762	\$ 992,182	\$ 624,955	\$ 712,314	
Other Criminal Cases	\$ 1,004,217	\$ 462					\$ 1,004,694	\$ 1,768,722	\$ 1,118,915	\$ 1,742,188	
Civil	\$ 646,032	\$ 44,297					\$ 690,329	\$ 1,011,794	\$ 648,916	\$ 850,126	
Family & Children Services	\$ 846,608	\$ 145,527			\$ 41,987	\$ (2,246)	\$ 1,031,877	\$ 1,748,308	\$ 1,061,510	\$ 1,569,813	
Probate, Guardianship & Mental Health Services	\$ 392,398						\$ 392,398	\$ 505,949	\$ 343,624	\$ 456,412	
Juvenile Dependency Services	\$ 51,202	\$ 439,261					\$ 490,463	\$ 792,271	\$ 494,325	\$ 786,837	
Juvenile Delinquency Services	\$ 103,597						\$ 103,597	\$ 134,910	\$ 113,292	\$ 136,007	
Other Court Operations	\$ 1,052,473	\$ 672,227					\$ 1,724,700	\$ 2,499,299	\$ 1,866,178	\$ 2,430,634	
Court Interpreters	\$ 585,421	\$ 546,013					\$ 1,131,434	\$ 1,538,608	\$ 1,091,236	\$ 1,491,005	
Jury Services	\$ 230,245	\$ 136,766	\$ 108,681				\$ 475,692	\$ 648,856	\$ 435,779	\$ 541,560	
Security		\$ 62,762				\$ (495)	\$ 62,267	\$ 19,239	\$ 44,040	\$ 94,576	
	\$ 9,236,254	\$ 2,870,413	\$ 108,681		\$ 91,717	\$ (2,726)	\$ 12,304,338	\$ 19,020,048	\$ 12,517,757	\$ 17,619,956	
Trial Court Operations Program											
Enhanced Collections	\$ 547,725	\$ 637,690			\$ 100,288		\$ 1,285,703	\$ 2,085,301	\$ 1,382,162	\$ 1,987,816	
Other Non-Court Operations		\$ 65,979					\$ 65,979	\$ 50,589	\$ 44,346	\$ 65,844	
Non-Court Operations Program	\$ 547,725	\$ 703,669			\$ 100,288		\$ 1,351,682	\$ 2,135,890	\$ 1,426,507	\$ 2,053,660	
Executive Office	\$ 332,696	\$ 17,616	\$ 12,480		\$ (34,609)		\$ 328,183	\$ 552,011	\$ 289,871	\$ 449,340	
Fiscal Services	\$ 432,885	\$ 25,232			\$ (37,713)		\$ 420,256	\$ 657,654	\$ 398,801	\$ 586,517	
Human Resources	\$ 407,987	\$ 60,861			\$ (30,871)	\$ (148)	\$ 437,977	\$ 620,679	\$ 478,814	\$ 552,066	
Business & Facilities Services	\$ 10,819	\$ 59,995			\$ (4,059)		\$ 66,754	\$ 109,676	\$ 68,991	\$ 92,159	
Information Technology	\$ 476,013	\$ 275,097			\$ (84,752)		\$ 666,358	\$ 935,502	\$ 486,481	\$ 814,533	
Court Administration Program	\$ 1,660,400	\$ 438,801	\$ 12,480		\$ (192,005)	\$ (148)	\$ 1,919,528	\$ 2,875,522	\$ 1,722,958	\$ 2,494,615	
Expenditures Not Distributed or Posted to a Program											
Prior Year Adjustments Not Posted to a Program											
<b>Total</b>	\$ 11,444,379	\$ 4,012,882	\$ 121,161		\$ 0	\$ (2,874)	\$ 15,575,548	\$ 24,031,460	\$ 15,667,222	\$ 22,168,231	