

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

08/18/2016

Date

Tulare

Court

FY 15-16 Quarter 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare
Court

FY 15-16 Quarter 4
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tulare
 Court

FY 15-16 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)	264	240	239	227	232

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 2015/16									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
ASSETS									
Operations	\$ (462,306)	\$ 534,434	\$ 0				\$ 55,382	\$ 127,510	\$ 186,926
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury									
Revolving	\$ 29,950	\$ 0	\$ 0					\$ 29,950	\$ 30,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (58,428)	\$ (58,428)	\$ (9,621)
Credit Card								\$ 6,200	\$ 6,400
Cash on Hand	\$ 6,200							\$ 2,000	\$ 0
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Outside of the JCC							\$ 3,719,913	\$ 3,719,913	\$ 4,188,800
Cash Equivalents	\$ 2,396,171						\$ 2,156,093	\$ 4,552,264	\$ 5,780,523
Total Cash and Cash Equivalents	\$ 1,970,015	\$ 534,434	\$ 0				\$ 5,872,960	\$ 8,377,409	\$ 10,183,026
Short-Term Investment									
Investments							\$ 5,859	\$ 5,859	
Total Investments							\$ 5,859	\$ 5,859	
Accrued Revenue	\$ 2,945	\$ 497					\$ 0	\$ 3,441	\$ 2,854
Accounts Receivable - General	\$ 203,085	\$ 299,463	\$ 240,057					\$ 742,604	\$ 401,505
Dishonored Checks									
Due From Employee	\$ 611							\$ 611	\$ 611
Civil Jury Fees	\$ 4,415	\$ 0	\$ 0					\$ 4,415	\$ 761
Trust									
Due From Other Funds	\$ 461,386		\$ 0					\$ 461,386	\$ 879,914
Due From Other Governments	\$ 0	\$ 379						\$ 379	\$ 0
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 453,257
Due From State	\$ 487,024	\$ 49,291	\$ 172,280					\$ 708,596	\$ 956,820
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 5,876							\$ 5,876	\$ 47
Total Receivables	\$ 1,165,340	\$ 349,630	\$ 412,337				\$ 0	\$ 1,927,306	\$ 2,695,768
Prepaid Expenses - General	\$ 85,396							\$ 85,396	\$ 17,311
Salary and Travel Advances	\$ 56							\$ 56	\$ 0
Counties									
Total Prepaid Expenses	\$ 85,452	\$ 0						\$ 85,452	\$ 17,311
Other Assets									
	\$ 14,000							\$ 14,000	\$ 14,000
Total Other Assets	\$ 14,000							\$ 14,000	\$ 14,000
Total Assets	\$ 3,234,807	\$ 884,064	\$ 412,337				\$ 5,878,819	\$ 10,410,027	\$ 12,910,106
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 150,000	\$ 54,160	\$ 98,706					\$ 302,866	\$ 298,450
Accounts Payable - General	\$ 20,672	\$ 123	\$ 658				\$ 0	\$ 21,453	\$ 33,127
Due to Other Funds	\$ 0	\$ 198,484	\$ 262,901				\$ 5,876	\$ 467,261	\$ 879,961
Due to Other Courts									
Due to State	\$ 266,431	\$ 0						\$ 266,431	\$ 50,803
TC145 Liability							\$ 415,509	\$ 415,509	\$ 446,643
Due to Other Governments	\$ 0						\$ 3,719,913	\$ 3,719,913	\$ 4,182,943
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 2,807	\$ 0	\$ 0					\$ 2,807	\$ 1,153
Interest							\$ 126	\$ 126	\$ 15
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 441,910	\$ 252,767	\$ 362,265				\$ 4,141,424	\$ 5,198,365	\$ 5,893,096
Civil									
Criminal							\$ 1,599,642	\$ 1,599,642	\$ 1,925,188
Unreconciled - Civil and Criminal							\$ 87,866	\$ 87,866	\$ 128,526
Trust Held Outside of the JCC								\$ 0	\$ 0
Trust Interest Payable							\$ 0	\$ 0	\$ 5,857
Miscellaneous Trust							\$ 35,328	\$ 35,328	\$ 221,729
Total Trust Deposits							\$ 1,722,855	\$ 1,722,855	\$ 2,281,300
Accrued Payroll	\$ 98,715	\$ 15,771	\$ 12,872					\$ 127,358	\$ 140,869
Benefits Payable	\$ 511,512	\$ 6,091	\$ 4,431					\$ 522,034	\$ 484,683
Deferred Compensation Payable	\$ 10,874							\$ 10,874	\$ 7,988
Deductions Payable	\$ 372,662	\$ (1,075)	\$ (1,105)					\$ 370,481	\$ 278,272
Payroll Clearing	\$ 244,772	\$ 39,428	\$ 32,180					\$ 316,379	\$ 299,093
Total Payroll Liabilities	\$ 1,238,534	\$ 60,214	\$ 48,378					\$ 1,347,127	\$ 1,210,905
Revenue Collected in Advance	\$ 0		\$ 1,694					\$ 1,694	\$ 1,831,082
Liabilities For Deposits	\$ 11,047	\$ 80					\$ 14,616	\$ 25,742	\$ 93,274
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ (76)	\$ (76)	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 11,047	\$ 80	\$ 1,694				\$ 14,540	\$ 27,361	\$ 1,924,357
Total Liabilities	\$ 1,691,491	\$ 313,061	\$ 412,337				\$ 5,878,819	\$ 8,295,708	\$ 11,209,658
Total Fund Balance	\$ 1,543,316	\$ 571,003	\$ 0					\$ 2,114,319	\$ 1,800,449
Total Liabilities and Fund Balance	\$ 3,234,807	\$ 884,064	\$ 412,337				\$ 5,878,819	\$ 10,410,027	\$ 12,910,106

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 June											
Fiscal Year 2015/16											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	2014/15	
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info. Purposes Only)	Final Budget (Annual)
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 18,122,594	\$ 215,474					\$ 18,338,068	\$ 18,692,994	\$ 16,515,236	\$ 16,205,691	
Improvement and Modernization Fund	\$ 56,577						\$ 56,577	\$ 56,577	\$ 115,746	\$ 56,577	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 1,654,824						\$ 1,654,824	\$ 1,843,207	\$ 1,584,997	\$ 1,410,042	
Civil Coordination Reimbursement (45.55)	\$ 876,943						\$ 876,943	\$ 862,789	\$ 852,942	\$ 932,810	
MOU Reimbursements (45.10 and General)	\$ 33,744						\$ 33,744	\$ 33,744	\$ 33,744	\$ 33,744	
Other Miscellaneous											
	\$ 20,744,682	\$ 215,474					\$ 20,960,166	\$ 21,469,307	\$ 19,102,663	\$ 18,638,654	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,013,294				\$ 1,013,294	\$ 1,021,715	\$ 1,015,737	\$ 1,024,257	
Other Judicial Council Grants			\$ 345,687				\$ 345,687	\$ 405,493	\$ 82,777	\$ 82,641	
Non-Judicial Council Grants											
			\$ 1,358,981				\$ 1,358,981	\$ 1,427,208	\$ 1,098,514	\$ 1,106,898	
Other Financing Sources											
Interest Income	\$ 197,651	\$ 2,230					\$ 199,881	\$ 192,946	\$ 7,763	\$ 7,746	
Investment Income											
Donations		\$ 0					\$ 0		\$ 8,713		
Local Fees	\$ 768,909	\$ 50,895					\$ 819,804	\$ 852,076	\$ 767,113	\$ 739,282	
Non-Fee Revenues	\$ 247,950						\$ 247,950	\$ 248,015	\$ 254,981	\$ 255,251	
Enhanced Collections		\$ 2,228,694					\$ 2,228,694	\$ 2,406,093	\$ 2,216,945	\$ 2,076,516	
Escheatment	\$ 103,617						\$ 103,617	\$ 250,000			
Prior Year Revenue	\$ 1,007						\$ 1,007		\$ (2,560)		
County Program - Restricted	\$ 9,901	\$ 98,366					\$ 108,268	\$ 118,799	\$ 82,996	\$ 137,992	
Reimbursement Other	\$ 1,064,371	\$ 124					\$ 1,064,495	\$ 883,840	\$ 904,952	\$ 1,005,624	
Sale of Fixed Assets											
Other Miscellaneous	\$ 10,089	\$ 0					\$ 10,089	\$ 10,000	\$ 130,818	\$ 226,000	
	\$ 2,403,495	\$ 2,360,311					\$ 4,783,805	\$ 4,961,771	\$ 4,371,725	\$ 4,448,411	
Total Revenues	\$ 23,148,177	\$ 2,595,785	\$ 1,358,981				\$ 27,102,943	\$ 27,878,281	\$ 24,572,902	\$ 24,194,163	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 10,925,223	\$ 627,640	\$ 523,054				\$ 12,075,917	\$ 12,171,713	\$ 11,115,250	\$ 10,957,564	
Temp Help	\$ 163,148	\$ 9,955					\$ 173,103	\$ 132,785	\$ 140,580	\$ 156,822	
Overtime	\$ 496	\$ 12					\$ 508		\$ 302		
Staff Benefits	\$ 6,726,289	\$ 390,550	\$ 263,199				\$ 7,380,038	\$ 7,492,178	\$ 6,480,805	\$ 6,602,508	
	\$ 17,815,156	\$ 1,028,156	\$ 786,254				\$ 19,629,566	\$ 19,796,676	\$ 17,736,937	\$ 17,716,894	
Operating Expenses and Equipment											
General Expense	\$ 819,588	\$ 75,199	\$ 12,456				\$ 907,243	\$ 1,033,108	\$ 653,827	\$ 485,063	
Printing	\$ 102,768	\$ 6,639	\$ 972				\$ 110,379	\$ 129,150	\$ 58,703	\$ 61,519	
Telecommunications	\$ 263,450	\$ 8,257	\$ 4,732				\$ 276,439	\$ 283,290	\$ 146,966	\$ 167,695	
Postage	\$ 144,915	\$ 42,920	\$ 2,030				\$ 189,865	\$ 240,733	\$ 230,535	\$ 230,432	
Insurance	\$ 10,234						\$ 10,234	\$ 11,089	\$ 10,512	\$ 12,447	
In-State Travel	\$ 27,641	\$ 0	\$ 7,450				\$ 35,091	\$ 40,490	\$ 39,993	\$ 22,601	
Out-of-State Travel											
Training	\$ 1,793		\$ 50				\$ 1,843	\$ 2,256	\$ 7,126	\$ 328	
Security Services	\$ 719		\$ 103,944				\$ 104,663	\$ 112,468	\$ 108,468	\$ 112,258	
Facility Operations	\$ 308,362	\$ 9,735	\$ 47,501				\$ 365,598	\$ 376,740	\$ 327,871	\$ 277,938	
Utilities	\$ 1,325	\$ 2,494	\$ 2,170				\$ 5,991	\$ 6,552	\$ 6,218	\$ 5,412	
Contracted Services	\$ 2,611,839	\$ 1,163,392	\$ 365,955				\$ 4,141,186	\$ 4,277,089	\$ 3,933,093	\$ 3,907,522	
Consulting and Professional Services	\$ 35,826						\$ 35,826	\$ 25,356	\$ 25,336	\$ 30,282	
Information Technology	\$ 387,074	\$ 155,463					\$ 542,537	\$ 977,000	\$ 634,580	\$ 1,010,948	
Major Equipment	\$ 115,239						\$ 115,239	\$ 146,598	\$ 178,796	\$ 158,383	
Other Items of Expense	\$ 5,140	\$ (54)					\$ 5,086	\$ 5,654	\$ 4,511	\$ 25,410	
	\$ 4,835,915	\$ 1,454,015	\$ 547,280				\$ 6,847,190	\$ 7,967,468	\$ 6,365,933	\$ 6,505,252	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0		\$ 326		
Jury Costs	\$ 112,323						\$ 112,323	\$ 104,579	\$ 94,785	\$ 165,507	
Judgements, Settlements and Claims										\$ 12,854	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (295,669)	\$ 163,074	\$ 132,595				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (7)						\$ (7)		\$ 5,821		
	\$ (183,353)	\$ 163,074	\$ 132,595				\$ 112,316	\$ 104,579	\$ 100,932	\$ 178,361	
Total Expenditures	\$ 22,467,718	\$ 2,655,246	\$ 1,458,109				\$ 26,589,072	\$ 27,968,723	\$ 24,203,802	\$ 24,400,507	
Excess (Deficit) of Revenues Over Expenditures	\$ 680,459	\$ (69,461)	\$ (107,128)				\$ 513,870	\$ 309,563	\$ 369,101	\$ (206,344)	
Operating Transfers In (Out)	\$ (124,020)	\$ 16,892	\$ 107,128				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 986,877	\$ 613,572	\$ 0				\$ 1,600,449	\$ 1,600,449	\$ 1,231,348	\$ 1,231,348	
Ending Balance (Deficit)	\$ 1,543,316	\$ 871,063	\$ 0				\$ 2,114,319	\$ 1,910,012	\$ 1,600,449	\$ 1,025,004	

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

	For the month ended June									
	Fiscal Year 2015/16							2014/15		
	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	\$ 6,263,595	\$ 1,184,387			\$ 74,469		\$ 7,522,451	\$ 7,802,413	\$ 6,872,548	\$ 7,107,742
Traffic & Other Infractions	\$ 550,915	\$ 189,775					\$ 740,690	\$ 692,708	\$ 931,983	\$ 774,004
Other Criminal Cases	\$ 1,824,086	\$ 39,542					\$ 1,863,627	\$ 2,004,371	\$ 1,440,919	\$ 1,626,296
Civil	\$ 1,001,730	\$ 138,179					\$ 1,139,909	\$ 1,064,370	\$ 1,093,056	\$ 993,848
Family & Children Services	\$ 1,665,878	\$ 258,604			\$ 58,127		\$ 1,982,608	\$ 2,119,348	\$ 1,598,489	\$ 1,433,987
Probate, Guardianship & Mental Health Services	\$ 570,626						\$ 570,626	\$ 338,866	\$ 588,974	\$ 543,253
Juvenile Dependency Services	\$ 123,195	\$ 658,892					\$ 782,087	\$ 788,886	\$ 748,982	\$ 776,871
Juvenile Delinquency Services	\$ 144,277						\$ 144,277	\$ 167,865	\$ 162,945	\$ 147,695
Other Court Operations	\$ 2,330,964	\$ 749,390					\$ 3,080,354	\$ 3,254,189	\$ 2,793,048	\$ 2,417,654
Court Interpreters	\$ 606,487	\$ 1,152,755					\$ 1,759,243	\$ 1,667,298	\$ 1,720,042	\$ 1,934,950
Jury Services	\$ 355,616	\$ 139,965	\$ 112,323				\$ 607,904	\$ 695,675	\$ 694,884	\$ 832,903
Security		\$ 158,102					\$ 158,102	\$ 111,000	\$ 124,039	\$ 121,768
Trial Court Operations Program	\$ 15,437,369	\$ 4,669,591	\$ 112,323		\$ 132,595		\$ 20,351,878	\$ 20,704,985	\$ 18,769,907	\$ 18,710,971
Enhanced Collections	\$ 966,650	\$ 1,098,941			\$ 163,074		\$ 2,228,665	\$ 2,406,093	\$ 2,216,945	\$ 2,076,516
Other Non-Court Operations		\$ 52,843	\$ 0				\$ 52,843	\$ 66,650	\$ 38,794	\$ 84,237
Non-Court Operations Program	\$ 966,650	\$ 1,151,584	\$ 0		\$ 163,074		\$ 2,281,308	\$ 2,472,743	\$ 2,255,739	\$ 2,160,753
Executive Office	\$ 1,114,416	\$ 57,724			\$ (94,095)		\$ 1,078,044	\$ 926,398	\$ 600,482	\$ 712,651
Fiscal Services	\$ 637,639	\$ 47,088			\$ (47,986)	\$ 1,393	\$ 638,135	\$ 605,325	\$ 631,582	\$ 676,509
Human Resources	\$ 569,917	\$ 42,900			\$ (43,533)		\$ 569,284	\$ 636,350	\$ 520,542	\$ 520,270
Business & Facilities Services	\$ 621	\$ 272,799			\$ (4,687)		\$ 268,734	\$ 578,684	\$ 118,358	\$ 191,571
Information Technology	\$ 902,954	\$ 605,503			\$ (105,369)	\$ (1,400)	\$ 1,401,689	\$ 1,644,238	\$ 1,307,192	\$ 1,427,782
Court Administration Program	\$ 3,225,547	\$ 1,026,015			\$ (295,669)	\$ (7)	\$ 3,965,886	\$ 4,390,995	\$ 3,178,156	\$ 3,628,783
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 19,629,566	\$ 6,847,190	\$ 112,323		\$ 0	\$ (7)	\$ 26,689,072	\$ 27,568,723	\$ 24,203,802	\$ 24,400,507

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Tulare

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	85,396	-	85,396	-	-	-	-	-	85,396	
Restricted	-	-	-	441,969	-	-	-	-	441,969	
Committed	1,208,069	-	1,208,069	129,034	-	-	-	-	1,337,103	
Assigned	-	249,851	249,851	-	-	-	-	-	249,851	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 1,293,465	\$ 249,851	\$ 1,543,316	\$ 571,003	\$ -	\$ -	\$ -	\$ -	\$ 2,114,319	