

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

12/09/2016

Date

Tulare

Court

FY 16-17 Quarter1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare
Court

FY 16-17 Quarter 1
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tulare
 Court

FY 16-17 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)	264	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 September									
Fiscal Year 2016/17									
	Governmental Funds						Total Funds (Info. Purposes Only)	2015/16 Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
Non-Grant		Grant							
ASSETS									
Operations	\$ 97,198	\$ 263,753	\$ (270,955)			\$ 75,184	\$ 165,180	\$ 310,461	
Payroll	\$ 383	\$ 0	\$ 0				\$ 383	\$ 1,697	
Jury									
Revolving	\$ 16,350	\$ 0	\$ 0				\$ 16,350	\$ 25,301	
Other									
Distribution									
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust						\$ (65,053)	\$ (65,053)	\$ (68,668)	
Credit Card							\$ 6,200	\$ 6,400	
Cash on Hand	\$ 6,200						\$ 0	\$ 0	
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	
Cash Outside of the JCC						\$ 3,719,913	\$ 3,719,913	\$ 4,188,800	
Cash Equivalents	\$ 6,040,534					\$ 1,152,880	\$ 7,193,414	\$ 7,588,450	
Total Cash and Cash Equivalents	\$ 6,160,665	\$ 263,753	\$ (270,955)			\$ 4,882,924	\$ 11,036,387	\$ 12,052,441	
Short-Term Investment									
Investments						\$ 5,859	\$ 5,859	\$ 0	
Total Investments						\$ 5,859	\$ 5,859	\$ 0	
Accrued Revenue	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 166,756	\$ 0	\$ 0				\$ 166,756	\$ 3,420	
Dishonored Checks									
Due From Employee	\$ 611						\$ 611	\$ 611	
Civil Jury Fees	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Trust									
Due From Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	
Due From Other Governments	\$ 3,470	\$ 0					\$ 3,470	\$ 252,520	
Due From Other Courts	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 205,567				\$ 205,567	\$ 333,865	
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0						\$ 0	\$ 0	
Total Receivables	\$ 170,837	\$ 0	\$ 205,567			\$ 0	\$ 378,404	\$ 590,422	
Prepaid Expenses - General	\$ 85,639						\$ 85,639	\$ 16,991	
Salary and Travel Advances	\$ 56	\$ 0					\$ 56	\$ 939	
Counties									
Total Prepaid Expenses	\$ 85,695	\$ 0					\$ 85,695	\$ 17,929	
Other Assets	\$ 14,000						\$ 14,000	\$ 14,000	
Total Other Assets	\$ 14,000						\$ 14,000	\$ 14,000	
Total Assets	\$ 6,431,196	\$ 263,753	\$ (65,388)			\$ 4,888,783	\$ 11,518,345	\$ 12,574,793	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 109,645	\$ 0	\$ 0			\$ 0	\$ 109,645	\$ 0	
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 6	
Due to Other Courts									
Due to State	\$ 0						\$ 0	\$ 0	
TC145 Liability						\$ 432,063	\$ 432,063	\$ 446,288	
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	\$ 3,281	\$ 0	\$ 0				\$ 3,281	\$ 1,712	
Interest						\$ 153	\$ 153	\$ 41	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 112,927	\$ 0	\$ 0			\$ 4,152,130	\$ 4,265,056	\$ 4,630,990	
Civil						\$ 542,981	\$ 542,981	\$ 1,914,591	
Criminal						\$ 135,428	\$ 135,428	\$ 169,213	
Unreconciled - Civil and Criminal						\$ 0	\$ 0	\$ 0	
Trust Held Outside of the JCC						\$ 5,859	\$ 5,859	\$ 5,857	
Trust Interest Payable						\$ 33,836	\$ 33,836	\$ 221,224	
Miscellaneous Trust									
Total Trust Deposits						\$ 718,104	\$ 718,104	\$ 2,310,885	
Accrued Payroll	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Benefits Payable	\$ 343,250	\$ 6,091	\$ 4,431				\$ 353,772	\$ 385,996	
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0	
Deductions Payable	\$ 67,255	\$ (1,075)	\$ (1,105)				\$ 65,074	\$ 103,764	
Payroll Clearing	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Total Payroll Liabilities	\$ 410,505	\$ 5,015	\$ 3,326				\$ 418,847	\$ 489,760	
Revenue Collected in Advance	\$ 0		\$ 1,694				\$ 1,694	\$ 68,091	
Liabilities For Deposits	\$ 11,869	\$ 80				\$ 18,550	\$ 30,489	\$ 93,274	
Jury Fees - Non-Interest						\$ 0	\$ 0	\$ 0	
Fees - Partial Payment & Overpayment									
Uncleared Collections						\$ 0	\$ 0		
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 11,869	\$ 80	\$ 1,694			\$ 18,550	\$ 32,193	\$ 161,366	
Total Liabilities	\$ 535,300	\$ 5,095	\$ 5,020			\$ 4,888,783	\$ 5,434,199	\$ 7,593,000	
Total Fund Balance	\$ 5,895,896	\$ 258,658	\$ (70,408)				\$ 6,084,146	\$ 5,081,793	
Total Liabilities and Fund Balance	\$ 6,431,196	\$ 263,753	\$ (65,388)			\$ 4,888,783	\$ 11,518,345	\$ 12,574,793	

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										
Fiscal Year 2016/17										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds				
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 8,964,542	\$ 17,835					\$ 8,982,377	\$ 19,541,789	\$ 8,330,753	\$ 18,692,994
Improvement and Modernization Fund:								\$ 56,577	\$ 0	\$ 56,577
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 421,167						\$ 421,167	\$ 1,620,708	\$ 169,108	\$ 1,843,207
Civil Coordination Reimbursement (45.55)	\$ 119,982						\$ 119,982	\$ 1,290,518	\$ 63,542	\$ 962,785
MOU Reimbursements (45.10 and General)								\$ 33,744		\$ 33,744
Other Miscellaneous										
	\$ 9,505,691	\$ 17,835					\$ 9,523,526	\$ 22,503,336	\$ 8,563,403	\$ 21,489,307
Grants										
AB 1058 Commissioner/Facilitator			\$ 127,500				\$ 127,500	\$ 1,026,544	\$ 102,584	\$ 1,021,719
Other Judicial Council Grants			\$ 21,747				\$ 21,747	\$ 322,044	\$ (71)	\$ 405,493
Non-Judicial Council Grants										
			\$ 149,247				\$ 149,247	\$ 1,348,588	\$ 102,513	\$ 1,427,208
Other Financing Sources										
Interest Income	\$ 597	\$ 113					\$ 710	\$ 11,700	\$ 121	\$ 192,948
Investment Income										
Donations									\$ 0	
Local Fees	\$ 115,063	\$ 6,367					\$ 121,451	\$ 897,877	\$ 123,832	\$ 952,078
Non-Fee Revenues	\$ 131						\$ 131	\$ 244,959	\$ 245,885	\$ 248,015
Enhanced Collections		\$ 251,496					\$ 251,496	\$ 2,339,078	\$ 280,605	\$ 2,406,059
Escheatment	\$ 0						\$ 0			\$ 250,000
Prior Year Revenue									\$ 1,007	
County Program - Restricted	\$ 2,172	\$ 11,564					\$ 13,736	\$ 100,718	\$ 12,450	\$ 118,795
Reimbursement Other	\$ 38,322						\$ 38,322	\$ 939,576	\$ 5,242	\$ 883,846
Sale of Fixed Assets										
Other Miscellaneous	\$ 8,006						\$ 8,006	\$ 1,500	\$ 2,021	\$ 10,000
	\$ 164,311	\$ 269,541					\$ 433,802	\$ 4,335,426	\$ 671,153	\$ 4,961,771
Total Revenues	\$ 9,670,002	\$ 287,376	\$ 149,247				\$ 10,106,624	\$ 28,187,332	\$ 9,337,080	\$ 27,878,288
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 2,324,757	\$ 119,842	\$ 113,772				\$ 2,569,372	\$ 13,031,578	\$ 2,615,244	\$ 12,171,713
Temp Help	\$ 53,095						\$ 53,095	\$ 260,660	\$ 20,717	\$ 132,785
Overtime	\$ 36						\$ 36		\$ 56	
Staff Benefits	\$ 1,542,453	\$ 89,818	\$ 60,362				\$ 1,692,633	\$ 7,681,240	\$ 1,621,013	\$ 7,492,178
	\$ 3,920,342	\$ 209,660	\$ 174,134				\$ 4,304,136	\$ 20,973,478	\$ 4,257,030	\$ 19,796,678
Operating Expenses and Equipment										
General Expense	\$ 213,566	\$ 3,641	\$ 2,700				\$ 219,907	\$ 668,917	\$ 198,761	\$ 1,033,108
Printing	\$ 12,493	\$ 1,857	\$ 539				\$ 14,889	\$ 116,522	\$ 8,674	\$ 129,150
Telecommunications	\$ 27,975	\$ 1,289	\$ 795				\$ 30,059	\$ 201,774	\$ 120,948	\$ 283,290
Postage	\$ 34,876	\$ 7,504	\$ 591				\$ 42,973	\$ 191,091	\$ 25,537	\$ 240,733
Insurance								\$ 11,145		\$ 11,085
In-State Travel	\$ 6,112	\$ 98	\$ 3,432				\$ 9,642	\$ 40,080	\$ 7,316	\$ 40,490
Out-of-State Travel								\$ 1,700	\$ 400	\$ 2,255
Training							\$ 0	\$ 105,719	\$ 0	\$ 112,468
Security Services			\$ 0				\$ 0	\$ 399,075	\$ 49,621	\$ 376,740
Facility Operations	\$ 80,301	\$ 2,014	\$ 7,667				\$ 90,182	\$ 6,100	\$ 783	\$ 6,552
Utilities	\$ 94	\$ 471	\$ 150				\$ 714	\$ 6,100	\$ 783	\$ 6,552
Contracted Services	\$ 655,747	\$ 218,846	\$ 11,099				\$ 885,693	\$ 4,641,164	\$ 759,166	\$ 4,277,089
Consulting and Professional Services	\$ 6,220						\$ 6,220	\$ 36,000	\$ 6,120	\$ 25,355
Information Technology	\$ 7,104	\$ 130,270					\$ 137,374	\$ 872,636	\$ 394,991	\$ 977,006
Major Equipment	\$ 376,425	\$ 0					\$ 376,425	\$ 876,626	\$ 543	\$ 146,598
Other Items of Expense	\$ 836	\$ 0					\$ 836	\$ 4,600	\$ 543	\$ 5,554
	\$ 1,421,750	\$ 385,980	\$ 27,174				\$ 1,814,914	\$ 8,173,127	\$ 1,572,864	\$ 7,497,468
Special Items of Expense										
Grand Jury									\$ 0	
Jury Costs	\$ 17,747						\$ 17,747	\$ 112,323	\$ 25,842	\$ 104,579
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (42,417)	\$ 24,070	\$ 18,347				\$ 0	\$ 100,000	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (24,995)						\$ (24,995)	\$ 0	\$ 0	\$ 0
	\$ (67,412)	\$ 24,070	\$ 18,347				\$ (67,412)	\$ 100,000	\$ 0	\$ 0
Total Expenditures	\$ 6,317,422	\$ 699,720	\$ 219,654				\$ 6,136,794	\$ 29,368,829	\$ 5,845,735	\$ 27,568,723
Excess (Deficit) of Revenues Over Expenditures	\$ 4,352,580	\$ (312,345)	\$ (70,408)				\$ 3,969,827	\$ (1,171,594)	\$ 3,491,344	\$ 309,563
Operating Transfers In (Out)										
								\$ 0		\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 1,543,316	\$ 571,003	\$ 0				\$ 2,114,319	\$ 2,114,319	\$ 1,600,449	\$ 1,600,449
Ending Balance (Deficit)	\$ 5,895,896	\$ 258,658	\$ (70,408)				\$ 6,084,146	\$ 942,725	\$ 5,081,793	\$ 1,910,012

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

For the month ended September										
Fiscal Year 2016/17									2015/16	
	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	\$ 1,311,687	\$ 290,104			\$ 10,475		\$ 1,612,265	\$ 8,266,575	\$ 1,568,898	\$ 7,802,413
Traffic & Other Infractions	\$ 158,564	\$ 14,515					\$ 173,079	\$ 712,320	\$ 147,042	\$ 692,706
Other Criminal Cases	\$ 437,605	\$ 0					\$ 437,605	\$ 1,917,052	\$ 384,179	\$ 2,004,371
Civil	\$ 204,471	\$ 18,789					\$ 223,260	\$ 1,141,429	\$ 253,511	\$ 1,084,370
Family & Children Services	\$ 371,815	\$ 15,212			\$ 7,872		\$ 394,898	\$ 2,159,690	\$ 382,178	\$ 2,119,348
Probate, Guardianship & Mental Health Services	\$ 141,337						\$ 141,337	\$ 588,062	\$ 118,471	\$ 336,866
Juvenile Dependency Services	\$ 27,039	\$ 172,068					\$ 199,107	\$ 1,190,408	\$ 133,744	\$ 788,886
Juvenile Delinquency Services	\$ 31,302						\$ 31,302	\$ 100,606	\$ 33,522	\$ 167,865
Other Court Operations	\$ 494,925	\$ 92,690					\$ 587,615	\$ 3,112,661	\$ 835,524	\$ 3,254,189
Court Interpreters	\$ 118,339	\$ 289,351					\$ 407,690	\$ 1,830,050	\$ 391,931	\$ 1,687,296
Jury Services	\$ 83,749	\$ 27,389	\$ 17,747				\$ 128,886	\$ 608,165	\$ 129,409	\$ 695,675
Security		\$ 0					\$ 0	\$ 151,328	\$ 109	\$ 111,000
Trial Court Operations Program	\$ 3,380,834	\$ 920,118	\$ 17,747		\$ 18,347		\$ 4,337,046	\$ 21,778,344	\$ 4,376,518	\$ 20,704,985
Enhanced Collections	\$ 209,660	\$ 213,390			\$ 24,070		\$ 447,119	\$ 2,339,078	\$ 431,947	\$ 2,406,093
Other Non-Court Operations		\$ 9,498					\$ 9,498	\$ 52,888	\$ 3,938	\$ 86,650
Non-Court Operations Program	\$ 209,660	\$ 222,887			\$ 24,070		\$ 456,617	\$ 2,391,964	\$ 435,885	\$ 2,472,743
Executive Office	\$ 272,883	\$ 16,851			\$ (12,593)		\$ 277,141	\$ 1,353,292	\$ 192,959	\$ 926,396
Fiscal Services	\$ 146,790	\$ 5,918			\$ (5,704)		\$ 147,004	\$ 601,392	\$ 163,361	\$ 605,325
Human Resources	\$ 103,030	\$ 3,510			\$ (4,303)		\$ 102,237	\$ 505,072	\$ 184,257	\$ 636,350
Business & Facilities Services		\$ 154,798			\$ (141)		\$ 154,658	\$ 665,817	\$ 3,638	\$ 578,684
Information Technology	\$ 190,939	\$ 490,832			\$ (19,676)		\$ 662,095	\$ 2,063,045	\$ 499,218	\$ 1,644,238
Court Administration Program	\$ 713,642	\$ 671,909			\$ (42,417)		\$ 1,343,134	\$ 5,188,618	\$ 1,043,332	\$ 4,390,995
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,304,136	\$ 1,814,914	\$ 17,747		\$ 0		\$ 6,136,798	\$ 29,358,926	\$ 5,855,735	\$ 27,568,723