

**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

12/09/2015

\_\_\_\_\_  
Date

Tulare

\_\_\_\_\_  
Court

FY 15-16 Quarter 1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Tulare

Court

FY 15-16 Quarter 1

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Tulare  


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Court  
FY 15-16 Quarter 1  


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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	255	240			

<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 September									
Fiscal Year 2015/16								2014/15	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ 202,834	\$ 453,690	\$ (421,193)				\$ 75,129	\$ 310,461	\$ 1,232,838
Payroll	\$ 1,697	\$ 0	\$ 0					\$ 1,697	\$ 0
Jury									
Revolving	\$ 25,951		\$ (650)					\$ 25,301	\$ 30,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (68,668)	\$ (68,668)	\$ (28,318)
Credit Card									
Cash on Hand	\$ 6,400							\$ 6,400	\$ 6,400
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 11,384
Cash Outside of the JCC							\$ 4,188,800	\$ 4,188,800	\$ 4,045,791
Cash Equivalents	\$ 4,778,980						\$ 2,809,470	\$ 7,588,450	\$ 5,136,575
<b>Total Cash and Cash Equivalents</b>	<b>\$ 5,015,863</b>	<b>\$ 453,690</b>	<b>\$ (421,843)</b>				<b>\$ 7,004,731</b>	<b>\$ 12,052,441</b>	<b>\$ 10,434,670</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 250,302	\$ 5,639	\$ 333,865					\$ 589,805	\$ 242,914
Dishonored Checks									
Due From Employee	\$ 611							\$ 611	\$ 611
Civil Jury Fees	\$ 0							\$ 0	
Trust									
Due From Other Funds	\$ 0		\$ 0					\$ 0	\$ 681,829
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	\$ 6							\$ 6	\$ 450
<b>Total Receivables</b>	<b>\$ 250,919</b>	<b>\$ 5,639</b>	<b>\$ 333,865</b>				<b>\$ 0</b>	<b>\$ 590,422</b>	<b>\$ 926,803</b>
Prepaid Expenses - General	\$ 16,991							\$ 16,991	\$ 7,417
Salary and Travel Advances	\$ 939	\$ 0						\$ 939	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 17,929</b>	<b>\$ 0</b>						<b>\$ 17,929</b>	<b>\$ 7,417</b>
Other Assets	\$ 14,000							\$ 14,000	\$ 14,000
<b>Total Other Assets</b>	<b>\$ 14,000</b>							<b>\$ 14,000</b>	<b>\$ 14,000</b>
<b>Total Assets</b>	<b>\$ 5,298,711</b>	<b>\$ 459,329</b>	<b>\$ (87,978)</b>				<b>\$ 7,004,731</b>	<b>\$ 12,674,793</b>	<b>\$ 11,381,890</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 45,680
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 6	\$ 6	\$ 682,279
Due to Other Courts									
Due to State		\$ 0						\$ 0	
TC145 Liability							\$ 446,288	\$ 446,288	\$ 408,001
Due to Other Governments	\$ 0						\$ 4,182,943	\$ 4,182,943	\$ 4,039,938
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,712	\$ 0	\$ 0					\$ 1,712	\$ 1,303
Interest							\$ 41	\$ 41	\$ 123
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 1,712</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 4,629,278</b>	<b>\$ 4,630,990</b>	<b>\$ 5,177,323</b>
Civil							\$ 1,914,591	\$ 1,914,591	\$ 856,937
Criminal							\$ 169,213	\$ 169,213	\$ 24,816
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 5,857	\$ 5,857	\$ 5,853
Trust Interest Payable							\$ 221,224	\$ 221,224	\$ 221,661
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 2,310,885</b>	<b>\$ 2,310,885</b>	<b>\$ 1,109,266</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 370,965	\$ 9,039	\$ 5,991					\$ 385,996	\$ 326,657
Deferred Compensation Payable	\$ 0							\$ 0	\$ 7,605
Deductions Payable	\$ 105,945	\$ (1,075)	\$ (1,105)					\$ 103,764	\$ 209,757
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 476,910</b>	<b>\$ 7,963</b>	<b>\$ 4,886</b>					<b>\$ 489,760</b>	<b>\$ 544,019</b>
Revenue Collected in Advance	\$ 0		\$ 68,091					\$ 68,091	\$ 7,343
Liabilities For Deposits	\$ 28,627	\$ 80					\$ 64,568	\$ 93,274	\$ 74,137
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 1,691
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 28,627</b>	<b>\$ 80</b>	<b>\$ 68,091</b>				<b>\$ 64,568</b>	<b>\$ 161,366</b>	<b>\$ 83,171</b>
<b>Total Liabilities</b>	<b>\$ 507,248</b>	<b>\$ 8,043</b>	<b>\$ 72,976</b>				<b>\$ 7,004,731</b>	<b>\$ 7,593,000</b>	<b>\$ 6,913,779</b>
<b>Total Fund Balance</b>	<b>\$ 4,791,462</b>	<b>\$ 451,286</b>	<b>\$ (160,955)</b>					<b>\$ 5,081,793</b>	<b>\$ 4,468,111</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 5,298,711</b>	<b>\$ 459,329</b>	<b>\$ (87,978)</b>				<b>\$ 7,004,731</b>	<b>\$ 12,674,793</b>	<b>\$ 11,381,890</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 September											
Fiscal Year 2015/16											
2014/15											
	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	\$ 8,312,432	\$ 18,321					\$ 8,330,753	\$ 18,358,922	\$ 7,446,326	\$ 16,205,681	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 56,577		\$ 56,577	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 169,108						\$ 169,108	\$ 1,843,207	\$ 219,418	\$ 1,410,042	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 63,542						\$ 63,542	\$ 1,158,446	\$ 52,295	\$ 932,810	
Other Miscellaneous								\$ 33,744		\$ 33,744	
	\$ 8,545,082	\$ 18,321					\$ 8,583,403	\$ 21,449,898	\$ 7,718,039	\$ 18,638,854	
Grants											
AB 1058 Commissioner/Facilitator			\$ 102,584				\$ 102,584	\$ 1,021,715	\$ 49,441	\$ 1,024,257	
Other Judicial Council Grants			\$ (71)				\$ (71)	\$ 405,493	\$ (30,958)	\$ 82,841	
Non-Judicial Council Grants											
			\$ 102,513				\$ 102,513	\$ 1,427,208	\$ 18,483	\$ 1,106,898	
Other Financing Sources											
Interest Income	\$ 101	\$ 20					\$ 121	\$ 7,746	\$ 483	\$ 7,746	
Investment Income											
Donations		\$ 0					\$ 0				
Local Fees	\$ 112,661	\$ 11,171					\$ 123,832	\$ 724,176	\$ 118,027	\$ 739,282	
Non-Fee Revenues	\$ 245,885						\$ 245,885	\$ 255,183	\$ 252	\$ 255,251	
Enhanced Collections		\$ 280,605					\$ 280,605	\$ 2,406,093	\$ 201,624	\$ 2,076,516	
Escheatment								\$ 250,000			
Prior Year Revenue	\$ 1,007						\$ 1,007				
County Program - Restricted		\$ 12,450					\$ 12,450	\$ 118,795	\$ 9,901	\$ 137,992	
Reimbursement Other	\$ 5,118	\$ 124					\$ 5,242	\$ 635,879	\$ (2,801)	\$ 1,005,624	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,021	\$ 0					\$ 2,021	\$ 125,000	\$ 10,496	\$ 226,000	
	\$ 366,793	\$ 304,370					\$ 671,163	\$ 4,522,872	\$ 337,982	\$ 4,448,411	
<b>Total Revenues</b>	<b>\$ 8,911,876</b>	<b>\$ 322,691</b>	<b>\$ 102,513</b>				<b>\$ 9,337,080</b>	<b>\$ 27,398,976</b>	<b>\$ 8,074,504</b>	<b>\$ 24,194,183</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,378,387	\$ 116,849	\$ 120,008				\$ 2,615,244	\$ 12,171,713	\$ 2,452,451	\$ 10,957,564	
Temp Help	\$ 18,653	\$ 2,064					\$ 20,717	\$ 132,785	\$ 44,244	\$ 158,822	
Overtime	\$ 56						\$ 56		\$ 38		
Staff Benefits	\$ 1,484,826	\$ 77,864	\$ 58,323				\$ 1,621,013	\$ 7,492,178	\$ 1,468,368	\$ 6,602,508	
	\$ 3,881,922	\$ 196,776	\$ 178,331				\$ 4,257,030	\$ 19,796,676	\$ 3,965,098	\$ 17,716,894	
Operating Expenses and Equipment											
General Expense	\$ 193,372	\$ 3,401	\$ 1,989				\$ 198,761	\$ 980,821	\$ 85,546	\$ 485,083	
Printing	\$ 8,291	\$ 384	\$ 0				\$ 8,674	\$ 121,650	\$ 234	\$ 61,513	
Telecommunications	\$ 119,096	\$ 1,178	\$ 675				\$ 120,948	\$ 283,290	\$ 24,402	\$ 167,695	
Postage	\$ 19,694	\$ 5,535	\$ 308				\$ 25,537	\$ 240,733	\$ 19,101	\$ 230,432	
Insurance								\$ 11,085	\$ 12,447		
In-State Travel	\$ 5,995	\$ 0	\$ 1,323				\$ 7,318	\$ 40,490	\$ 5,144	\$ 22,801	
Out-of-State Travel											
Training	\$ 350		\$ 50				\$ 400	\$ 500		\$ 328	
Security Services	\$ 0		\$ 0				\$ 0	\$ 112,469	\$ 0	\$ 112,258	
Facility Operations	\$ 43,327	\$ 916	\$ 5,378				\$ 49,621	\$ 376,740	\$ 47,045	\$ 277,938	
Utilities	\$ 190	\$ 318	\$ 275				\$ 783	\$ 6,552	\$ 312	\$ 5,412	
Contracted Services	\$ 478,647	\$ 218,019	\$ 62,500				\$ 759,166	\$ 4,666,150	\$ 646,980	\$ 3,907,522	
Consulting and Professional Services	\$ 6,120						\$ 6,120	\$ 25,355	\$ 3,080	\$ 30,282	
Information Technology	\$ 340,640	\$ 54,351					\$ 394,991	\$ 803,300	\$ 24,212	\$ 1,010,946	
Major Equipment								\$ 147,068		\$ 155,383	
Other Items of Expense	\$ 542	\$ 1					\$ 543	\$ 5,554	\$ 628	\$ 25,410	
	\$ 1,218,264	\$ 284,102	\$ 72,499				\$ 1,572,864	\$ 7,921,757	\$ 858,683	\$ 6,505,252	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0				
Jury Costs	\$ 25,842						\$ 25,842	\$ 104,579	\$ 15,960	\$ 165,507	
Judgements, Settlements and Claims										\$ 12,854	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (16,737)	\$ 4,099	\$ 12,639				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 9,104	\$ 4,099	\$ 12,639				\$ 25,842	\$ 104,579	\$ 15,960	\$ 178,361	
<b>Total Expenditures</b>	<b>\$ 5,107,290</b>	<b>\$ 484,977</b>	<b>\$ 263,469</b>				<b>\$ 5,855,735</b>	<b>\$ 27,723,012</b>	<b>\$ 4,837,741</b>	<b>\$ 24,400,507</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,804,586	\$ (162,286)	\$ (160,955)				\$ 3,481,344	\$ (324,036)	\$ 3,236,764	\$ (206,344)	
Operating Transfers In (Out)								\$ 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)	\$ 4,791,462	\$ 451,286	\$ (160,955)				\$ 5,081,793	\$ 1,278,413	\$ 4,468,111	\$ 1,025,004	

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

	For the month ended September									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 1,342,944	\$ 219,377			\$ 6,576		\$ 1,568,898	\$ 7,802,413	\$ 1,477,489	\$ 7,107,742
Traffic & Other Infractions	\$ 133,536	\$ 13,507					\$ 147,042	\$ 692,706	\$ 187,877	\$ 774,004
Other Criminal Cases	\$ 386,889	\$ (2,710)					\$ 384,179	\$ 2,004,371	\$ 320,182	\$ 1,626,296
Civil	\$ 216,624	\$ 36,887					\$ 253,511	\$ 1,064,370	\$ 222,545	\$ 993,848
Family & Children Services	\$ 365,142	\$ 10,974			\$ 6,062		\$ 382,178	\$ 2,119,348	\$ 271,030	\$ 1,433,987
Probate, Guardianship & Mental Health Services	\$ 116,471						\$ 116,471	\$ 336,866	\$ 134,663	\$ 543,253
Juvenile Dependency Services	\$ 23,928	\$ 109,815					\$ 133,744	\$ 1,084,547	\$ 130,101	\$ 776,871
Juvenile Delinquency Services	\$ 33,522						\$ 33,522	\$ 167,865	\$ 36,383	\$ 147,695
Other Court Operations	\$ 458,325	\$ 377,198					\$ 835,524	\$ 3,246,184	\$ 488,209	\$ 2,417,654
Court Interpreters	\$ 163,063	\$ 228,868					\$ 391,931	\$ 1,667,296	\$ 379,287	\$ 1,934,950
Jury Services	\$ 83,681	\$ 19,886	\$ 25,842				\$ 129,409	\$ 695,675	\$ 143,031	\$ 832,903
Security		\$ 109					\$ 109	\$ 111,000	\$ 6,004	\$ 121,768
Trial Court Operations Program	\$ 3,324,126	\$ 1,013,912	\$ 25,842		\$ 12,639		\$ 4,376,518	\$ 20,992,641	\$ 3,796,801	\$ 18,710,971
Enhanced Collections	\$ 196,776	\$ 231,072			\$ 4,099		\$ 431,947	\$ 2,406,093	\$ 378,277	\$ 2,076,516
Other Non-Court Operations		\$ 3,938	\$ 0				\$ 3,938	\$ 66,650	\$ 6,387	\$ 84,237
Non-Court Operations Program	\$ 196,776	\$ 235,010	\$ 0		\$ 4,099		\$ 435,885	\$ 2,472,743	\$ 384,665	\$ 2,160,753
Executive Office	\$ 191,742	\$ 5,025			\$ (3,808)		\$ 192,959	\$ 926,398	\$ 113,565	\$ 712,651
Fiscal Services	\$ 163,020	\$ 5,515			\$ (5,174)		\$ 163,361	\$ 605,325	\$ 149,063	\$ 676,509
Human Resources	\$ 181,377	\$ 4,518			\$ (1,638)		\$ 184,257	\$ 628,895	\$ 165,558	\$ 520,270
Business & Facilities Services	\$ 621	\$ 2,934			\$ (17)		\$ 3,538	\$ 592,385	\$ 18,031	\$ 191,571
Information Technology	\$ 199,367	\$ 305,951			\$ (6,100)		\$ 499,218	\$ 1,504,625	\$ 210,058	\$ 1,427,782
Court Administration Program	\$ 736,128	\$ 323,942			\$ (16,737)		\$ 1,043,332	\$ 4,257,628	\$ 656,275	\$ 3,528,783
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 4,257,030</b>	<b>\$ 1,572,864</b>	<b>\$ 25,842</b>		<b>\$ 0</b>		<b>\$ 5,856,735</b>	<b>\$ 27,723,012</b>	<b>\$ 4,837,741</b>	<b>\$ 24,400,507</b>