

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

02/09/2016

Date

Tulare

Court

FY 15-16 Quarter 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare

Court

FY 15-16 Quarter 2

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tulare

 Court
 FY 15-16 Quarter 2

 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)	255	240	239		

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 2015/16								2014/15	
	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	\$ (43,951)	\$ 502,706	\$ (328,273)				\$ 75,014	\$ 205,495	\$ (38,065)
Payroll	\$ 733	\$ 0	\$ 0					\$ 733	\$ 0
Jury									
Revolving	\$ 26,027		\$ 0					\$ 26,027	\$ 30,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (103,271)	\$ (103,271)	\$ (27,843)
Credit Card									
Cash on Hand	\$ 6,300							\$ 6,300	\$ 6,400
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 11,384
Cash Outside of the JCC							\$ 4,182,943	\$ 4,182,943	\$ 4,045,791
Cash Equivalents	\$ 3,786,646						\$ 2,661,735	\$ 6,448,381	\$ 4,884,802
Total Cash and Cash Equivalents	\$ 3,775,755	\$ 502,706	\$ (328,273)				\$ 6,816,421	\$ 10,766,509	\$ 8,912,470
Short-Term Investment									
Investments							\$ 5,857	\$ 5,857	
Total Investments							\$ 5,857	\$ 5,857	
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 2,245	\$ 0	\$ 198,098					\$ 200,343	\$ 305,222
Dishonored Checks									
Due From Employee	\$ 611							\$ 611	\$ 771
Civil Jury Fees	\$ 0							\$ 0	
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	\$ 25							\$ 25	\$ 350
Total Receivables	\$ 2,880	\$ 0	\$ 198,098				\$ 0	\$ 200,978	\$ 306,343
Prepaid Expenses - General	\$ 19,689							\$ 19,689	\$ 7,417
Salary and Travel Advances	\$ 0	\$ 0						\$ 0	\$ 192
Counties									
Total Prepaid Expenses	\$ 19,689	\$ 0						\$ 19,689	\$ 7,609
Other Assets	\$ 14,000							\$ 14,000	\$ 14,000
Total Other Assets	\$ 14,000							\$ 14,000	\$ 14,000
Total Assets	\$ 3,812,323	\$ 502,706	\$ (130,175)				\$ 6,822,278	\$ 11,007,132	\$ 9,240,422
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 54,070	\$ 89,910	\$ 4,090				\$ 0	\$ 148,069	\$ 414
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 25	\$ 25	\$ 350
Due to Other Courts									
Due to State		\$ 0						\$ 0	
TC145 Liability							\$ 446,797	\$ 446,797	\$ 375,927
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	\$ 2,149	\$ 3	\$ 0					\$ 2,151	\$ 1,754
Interest							\$ 104	\$ 104	\$ (109)
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 56,218	\$ 89,912	\$ 4,090				\$ 4,629,869	\$ 4,780,069	\$ 4,418,275
Civil									
Criminal							\$ 1,715,661	\$ 1,715,661	\$ 1,047,144
Unreconciled - Civil and Criminal							\$ 185,083	\$ 185,083	\$ 24,877
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 5,857	\$ 5,857	\$ 5,853
Miscellaneous Trust							\$ 221,241	\$ 221,241	\$ 221,741
Total Trust Deposits							\$ 2,127,841	\$ 2,127,841	\$ 1,299,615
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 278,311	\$ 8,998	\$ 5,991					\$ 293,301	\$ 249,175
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 46,245	\$ (1,075)	\$ (1,105)					\$ 44,064	\$ 185,697
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 324,557	\$ 7,922	\$ 4,886					\$ 337,365	\$ 434,872
Revenue Collected in Advance	\$ 0		\$ 1,694					\$ 1,694	\$ 0
Liabilities For Deposits	\$ 28,627	\$ 80					\$ 64,568	\$ 93,274	\$ 74,468
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 325
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 28,627	\$ 80	\$ 1,694				\$ 64,568	\$ 94,968	\$ 74,793
Total Liabilities	\$ 409,401	\$ 97,915	\$ 10,670				\$ 6,822,278	\$ 7,340,264	\$ 6,227,555
Total Fund Balance	\$ 3,402,922	\$ 404,791	\$ (140,845)					\$ 3,666,868	\$ 3,012,867
Total Liabilities and Fund Balance	\$ 3,812,323	\$ 502,706	\$ (130,175)				\$ 6,822,278	\$ 11,007,132	\$ 9,240,422

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 2015/16													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2014/15			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds	Final Budget
		Non-Grant	Grant									(Info. Purposes Only)	(Annual)
REVENUES													
State Financing Sources													
Trial Court Trust Fund	\$ 11,005,873	\$ 71,809					\$ 11,077,682	\$ 18,356,922	\$ 9,912,236	\$ 16,205,681			
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 56,577		\$ 56,577			
Judges' Compensation (45.25)	\$ 611,020						\$ 611,020	\$ 1,843,207	\$ 619,520	\$ 1,410,042			
Civil Coordination Reimbursement (45.55)	\$ 342,158						\$ 342,158	\$ 1,158,446	\$ 246,970	\$ 932,810			
MOU Reimbursements (45.10 and General)	\$ 33,744						\$ 33,744	\$ 33,744	\$ 33,744	\$ 33,744			
Other Miscellaneous	\$ 11,992,795	\$ 71,809					\$ 12,064,604	\$ 21,448,896	\$ 10,812,470	\$ 18,638,854			
Grants													
AB 1059 Commissioner/Facilitator			\$ 366,206				\$ 366,206	\$ 1,021,715	\$ 373,315	\$ 1,024,257			
Other Judicial Council Grants			\$ 99,048				\$ 99,048	\$ 405,493	\$ (5,835)	\$ 82,641			
Non-Judicial Council Grants			\$ 465,254				\$ 465,254	\$ 1,427,208	\$ 387,681	\$ 1,106,898			
Other Financing Sources													
Interest Income	\$ 2,772	\$ 460					\$ 3,232	\$ 7,746	\$ 2,772	\$ 7,746			
Investment Income		\$ 0					\$ 0						
Donations		\$ 0					\$ 0						
Local Fees	\$ 298,109	\$ 25,332					\$ 323,441	\$ 724,178	\$ 288,717	\$ 739,282			
Non-Fee Revenues	\$ 247,104						\$ 247,104	\$ 255,183	\$ 253,364	\$ 255,251			
Enhanced Collections		\$ 856,060					\$ 856,060	\$ 2,406,093	\$ 678,674	\$ 2,076,516			
Escheatment								\$ 250,000					
Prior Year Revenue	\$ 1,007						\$ 1,007						
County Program - Restricted		\$ 30,860					\$ 30,860	\$ 118,795	\$ 31,625	\$ 137,992			
Reimbursement Other	\$ 4,418	\$ 124					\$ 4,542	\$ 635,879	\$ 9,103	\$ 1,005,624			
Sale of Fixed Assets													
Other Miscellaneous	\$ 296,912	\$ 0					\$ 296,912	\$ 125,000	\$ 11,077	\$ 226,000			
	\$ 850,322	\$ 912,836					\$ 1,763,158	\$ 4,522,872	\$ 1,275,332	\$ 4,448,411			
Total Revenues	\$ 12,843,117	\$ 984,645	\$ 465,254				\$ 14,293,016	\$ 27,388,876	\$ 12,455,482	\$ 24,194,163			
EXPENDITURES													
Personal Services													
Salaries - Permanent	\$ 5,013,823	\$ 251,953	\$ 245,074				\$ 5,510,850	\$ 12,171,713	\$ 4,950,915	\$ 10,957,564			
Temp Help	\$ 33,358	\$ 5,889					\$ 39,247	\$ 132,785	\$ 74,662	\$ 156,822			
Overtime	\$ 276						\$ 276	\$ 145	\$ 145				
Staff Benefits	\$ 2,943,832	\$ 168,562	\$ 118,577				\$ 3,230,971	\$ 7,492,178	\$ 2,957,372	\$ 6,602,508			
	\$ 7,991,288	\$ 426,403	\$ 363,652				\$ 8,781,343	\$ 19,786,676	\$ 7,983,095	\$ 17,716,894			
Operating Expenses and Equipment													
General Expense	\$ 525,703	\$ 15,692	\$ 5,919				\$ 547,314	\$ 980,821	\$ 280,546	\$ 485,083			
Printing	\$ 69,675	\$ 4,516	\$ 0				\$ 74,191	\$ 121,650	\$ 18,965	\$ 61,513			
Telecommunications	\$ 157,219	\$ 3,253	\$ 1,864				\$ 162,336	\$ 283,290	\$ 60,409	\$ 167,695			
Postage	\$ 64,499	\$ 18,395	\$ 1,173				\$ 84,066	\$ 240,733	\$ 80,714	\$ 230,432			
Insurance	\$ 10,234						\$ 10,234	\$ 11,085	\$ 8,525	\$ 12,447			
In-State Travel	\$ 13,347	\$ 0	\$ 5,578				\$ 18,925	\$ 40,490	\$ 15,246	\$ 22,601			
Out-of-State Travel													
Training	\$ 1,204		\$ 50				\$ 1,254	\$ 500	\$ 500	\$ 328			
Security Services	\$ 0		\$ 26,421				\$ 26,421	\$ 112,469	\$ 25,663	\$ 112,258			
Facility Operations	\$ 146,758	\$ 1,344	\$ 19,891				\$ 167,993	\$ 376,740	\$ 127,518	\$ 277,938			
Utilities	\$ 641	\$ 1,232	\$ 1,094				\$ 2,967	\$ 6,552	\$ 1,903	\$ 5,412			
Contracted Services	\$ 1,080,445	\$ 525,389	\$ 134,733				\$ 1,740,567	\$ 4,666,150	\$ 1,575,311	\$ 3,907,522			
Consulting and Professional Services	\$ 14,200						\$ 14,200	\$ 25,355	\$ 9,660	\$ 30,282			
Information Technology	\$ 400,179	\$ 144,053					\$ 544,242	\$ 803,300	\$ 442,835	\$ 1,010,948			
Major Equipment								\$ 147,068		\$ 155,383			
Other Items of Expense	\$ 2,724	\$ 2					\$ 2,726	\$ 5,554	\$ 2,347	\$ 25,410			
	\$ 2,486,826	\$ 713,866	\$ 196,723				\$ 3,397,437	\$ 7,821,757	\$ 2,851,141	\$ 6,505,252			
Special Items of Expense													
Grand Jury	\$ 0						\$ 0						
Jury Costs	\$ 46,423						\$ 46,423	\$ 104,579	\$ 39,537	\$ 165,507			
Judgements, Settlements and Claims										\$ 12,854			
Debt Service													
Other													
Capital Costs													
Internal Cost Recovery	\$ (98,862)	\$ 53,137	\$ 45,724				\$ 0	\$ 0	\$ 0	\$ 0			
Prior Year Expense Adjustment	\$ 1,393						\$ 1,393		\$ 191				
	\$ (51,045)	\$ 53,137	\$ 45,724				\$ 47,817	\$ 104,579	\$ 39,728	\$ 178,361			
Total Expenditures	\$ 10,427,071	\$ 1,193,426	\$ 606,099				\$ 12,226,586	\$ 27,723,012	\$ 10,873,964	\$ 24,400,507			
Excess (Deficit) of Revenues Over Expenditures	\$ 2,416,046	\$ (208,781)	\$ (140,845)				\$ 2,066,420	\$ (324,036)	\$ 1,781,519	\$ (206,344)			
Operating Transfers In (Out)								\$ 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)	\$ 3,402,922	\$ 404,791	\$ (140,845)				\$ 3,666,868	\$ 1,276,413	\$ 3,012,867	\$ 1,025,004			

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

	For the month ended December									
	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	\$ 2,757,911	\$ 492,586			\$ 24,408		\$ 3,274,906	\$ 7,802,413	\$ 3,106,460	\$ 7,107,742
Traffic & Other Infractions	\$ 252,391	\$ 126,213					\$ 378,604	\$ 692,706	\$ 388,968	\$ 774,004
Other Criminal Cases	\$ 819,231	\$ 37,610					\$ 856,841	\$ 2,004,371	\$ 637,814	\$ 1,626,296
Civil	\$ 440,831	\$ 51,947					\$ 492,778	\$ 1,064,370	\$ 467,839	\$ 993,848
Family & Children Services	\$ 750,892	\$ 83,531			\$ 21,316		\$ 855,739	\$ 2,119,348	\$ 644,225	\$ 1,433,987
Probate, Guardianship & Mental Health Services	\$ 250,738						\$ 250,738	\$ 336,866	\$ 268,566	\$ 543,253
Juvenile Dependency Services	\$ 52,733	\$ 274,538					\$ 327,272	\$ 1,084,547	\$ 315,072	\$ 776,871
Juvenile Delinquency Services	\$ 65,348						\$ 65,348	\$ 167,865	\$ 72,807	\$ 147,695
Other Court Operations	\$ 1,022,807	\$ 544,708					\$ 1,567,515	\$ 3,246,184	\$ 1,402,381	\$ 2,417,654
Court Interpreters	\$ 305,201	\$ 500,039					\$ 805,240	\$ 1,667,296	\$ 768,610	\$ 1,934,950
Jury Services	\$ 163,792	\$ 71,810	\$ 46,423				\$ 282,025	\$ 695,675	\$ 293,984	\$ 832,903
Security		\$ 26,530					\$ 26,530	\$ 111,000	\$ 32,385	\$ 121,768
Trial Court Operations Program	\$ 6,881,876	\$ 2,209,512	\$ 46,423		\$ 45,724		\$ 9,183,535	\$ 20,992,641	\$ 8,399,111	\$ 18,710,971
Enhanced Collections	\$ 426,445	\$ 509,184			\$ 53,137		\$ 988,765	\$ 2,406,093	\$ 853,135	\$ 2,076,516
Other Non-Court Operations		\$ 17,773	\$ 0				\$ 17,773	\$ 66,650	\$ 15,651	\$ 84,237
Non-Court Operations Program	\$ 426,445	\$ 526,957	\$ 0		\$ 53,137		\$ 1,006,539	\$ 2,472,743	\$ 868,786	\$ 2,160,753
Executive Office	\$ 506,322	\$ 17,876			\$ (22,590)		\$ 501,608	\$ 926,398	\$ 229,567	\$ 712,651
Fiscal Services	\$ 303,994	\$ 19,873			\$ (14,553)	\$ 1,393	\$ 310,707	\$ 605,325	\$ 288,091	\$ 676,509
Human Resources	\$ 247,202	\$ 14,338			\$ (12,045)		\$ 249,495	\$ 628,895	\$ 339,102	\$ 520,270
Business & Facilities Services	\$ 621	\$ 160,370			\$ (400)		\$ 160,591	\$ 592,385	\$ 44,725	\$ 191,571
Information Technology	\$ 414,883	\$ 448,511			\$ (49,274)		\$ 814,120	\$ 1,504,625	\$ 504,582	\$ 1,427,782
Court Administration Program	\$ 1,473,023	\$ 660,968			\$ (98,862)	\$ 1,393	\$ 2,036,522	\$ 4,257,628	\$ 1,406,066	\$ 3,528,783
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,781,343	\$ 3,397,437	\$ 46,423		\$ 0	\$ 1,393	\$ 12,226,596	\$ 27,723,012	\$ 10,673,964	\$ 24,400,507