

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

05/23/2016

Date

Tulare

Court

FY 15-16 Quarter 3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare

Court

FY 15-16 Quarter 3

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tulare

Court

FY 15-16 Quarter 3

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	227	

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 March									
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	\$ (96,437)	\$ 350,923	\$ (353,208)				\$ 104,993	\$ 6,270	\$ 125,099
Payroll	\$ 8,580	\$ 0	\$ 0					\$ 8,580	\$ 0
Jury									
Revolving	\$ 14,045	\$ (3)	\$ 0					\$ 14,043	\$ 27,617
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (197,217)	\$ (197,217)	\$ (35,694)
Credit Card									
Cash on Hand	\$ 6,300							\$ 6,300	\$ 6,400
Cash with County	\$ 0	\$ 0						\$ 0	\$ 11,384
Cash Outside of the JCC							\$ 4,182,943	\$ 4,182,943	\$ 4,045,791
Cash Equivalents	\$ 1,621,970						\$ 2,516,751	\$ 4,138,720	\$ 2,537,063
Total Cash and Cash Equivalents	\$ 1,554,458	\$ 350,920	\$ (353,208)				\$ 6,607,469	\$ 8,159,539	\$ 6,717,661
Short-Term Investment									
Investments							\$ 5,857	\$ 5,857	
Total Investments							\$ 5,857	\$ 5,857	
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 628,061	\$ 2,541	\$ 231,280				\$ 0	\$ 861,882	\$ 830,886
Dishonored Checks									
Due From Employee	\$ 611							\$ 611	\$ 611
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									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 53							\$ 53	\$ 15
Total Receivables	\$ 628,725	\$ 2,541	\$ 231,280				\$ 0	\$ 862,546	\$ 831,512
Prepaid Expenses - General	\$ 78,847							\$ 78,847	\$ 7,417
Salary and Travel Advances	\$ 0	\$ 0						\$ 0	\$ 324
Counties									
Total Prepaid Expenses	\$ 78,847	\$ 0						\$ 78,847	\$ 7,741
Other Assets	\$ 14,000							\$ 14,000	\$ 14,000
Total Other Assets	\$ 14,000							\$ 14,000	\$ 14,000
Total Assets	\$ 2,276,030	\$ 353,461	\$ (121,928)				\$ 6,613,326	\$ 9,120,888	\$ 7,570,914
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 22,977	\$ 3,600	\$ 20,980				\$ 0	\$ 47,556	\$ 37,056
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 53	\$ 53	\$ 15
Due to Other Courts									
Due to State		\$ 0						\$ 0	
TC145 Liability							\$ 478,164	\$ 478,164	\$ 539,853
Due to Other Governments	\$ 294,695						\$ 4,182,943	\$ 4,477,638	\$ 4,039,938
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 534	\$ 0	\$ 0					\$ 534	\$ 423
Interest							\$ 318	\$ 318	\$ 23
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 318,207	\$ 3,600	\$ 20,980				\$ 4,661,478	\$ 5,004,265	\$ 4,617,308
Civil							\$ 1,732,174	\$ 1,732,174	\$ 814,287
Criminal							\$ 111,672	\$ 111,672	\$ 24,877
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 5,857	\$ 5,857	\$ 5,853
Trust Interest Payable							\$ 36,420	\$ 36,420	\$ 221,717
Miscellaneous Trust									
Total Trust Deposits							\$ 1,886,123	\$ 1,886,123	\$ 1,066,734
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 370,044	\$ 8,998	\$ 5,991					\$ 385,033	\$ 395,686
Deferred Compensation Payable	\$ 0							\$ 0	\$ 8,111
Deductions Payable	\$ 52,192	\$ (1,075)	\$ (1,105)					\$ 50,012	\$ 217,602
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 422,236	\$ 7,922	\$ 4,886					\$ 435,044	\$ 621,400
Revenue Collected in Advance	\$ 0		\$ 1,694					\$ 1,694	\$ 0
Liabilities For Deposits	\$ 29,370	\$ 80					\$ 65,724	\$ 95,175	\$ 74,468
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 29,370	\$ 80	\$ 1,694				\$ 65,724	\$ 96,869	\$ 74,468
Total Liabilities	\$ 789,813	\$ 11,602	\$ 27,560				\$ 6,613,326	\$ 7,422,300	\$ 6,379,910
Total Fund Balance	\$ 1,506,216	\$ 341,859	\$ (149,488)					\$ 1,698,588	\$ 1,191,004
Total Liabilities and Fund Balance	\$ 2,276,030	\$ 353,461	\$ (121,928)				\$ 6,613,326	\$ 9,120,888	\$ 7,570,914

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 2015/16										
	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	\$ 13,361,252	\$ 125,578					\$ 13,486,830	\$ 18,692,994	\$ 11,866,612	\$ 16,205,681
Improvement and Modernization Fund	\$ 56,577						\$ 56,577	\$ 56,577	\$ 96,889	\$ 56,577
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 1,157,913						\$ 1,157,913	\$ 1,843,207	\$ 959,182	\$ 1,410,042
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 547,009						\$ 547,009	\$ 1,158,446	\$ 527,314	\$ 932,810
Other Miscellaneous	\$ 33,744						\$ 33,744	\$ 33,744	\$ 33,744	\$ 33,744
	\$ 15,156,495	\$ 125,578					\$ 15,282,073	\$ 21,784,968	\$ 13,483,741	\$ 18,638,854
Grants										
AB 1058 Commissioner/Facilitator			\$ 624,928				\$ 624,928	\$ 1,021,715	\$ 449,911	\$ 1,024,257
Other Judicial Council Grants			\$ 161,065				\$ 161,065	\$ 405,493	\$ (182)	\$ 82,641
Non-Judicial Council Grants										
			\$ 785,993				\$ 785,993	\$ 1,427,208	\$ 449,729	\$ 1,106,898
Other Financing Sources:										
Interest Income	\$ 192,266	\$ 1,089					\$ 193,355	\$ 192,946	\$ 5,011	\$ 7,746
Investment Income										
Donations		\$ 0					\$ 0			
Local Fees	\$ 503,220	\$ 36,417					\$ 539,637	\$ 852,076	\$ 490,294	\$ 739,282
Non-Fee Revenues	\$ 247,655						\$ 247,655	\$ 248,015	\$ 254,409	\$ 255,251
Enhanced Collections:		\$ 1,373,731					\$ 1,373,731	\$ 2,406,093	\$ 1,204,082	\$ 2,076,516
Escheatment								\$ 250,000		
Prior Year Revenue	\$ 1,007						\$ 1,007			
County Program - Restricted		\$ 53,197					\$ 53,197	\$ 118,795	\$ 49,497	\$ 137,992
Reimbursement Other	\$ 632,212	\$ 124					\$ 632,336	\$ 883,846	\$ 837,126	\$ 1,005,624
Sale of Fixed Assets										
Other Miscellaneous	\$ 3,605	\$ 0					\$ 3,605	\$ 10,000	\$ 236,910	\$ 226,000
	\$ 1,579,965	\$ 1,464,557					\$ 3,044,522	\$ 4,961,771	\$ 3,077,330	\$ 4,448,411
Total Revenues	\$ 16,736,480	\$ 1,590,135	\$ 785,993				\$ 19,112,568	\$ 28,173,947	\$ 17,010,799	\$ 24,194,163
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 7,958,507	\$ 404,540	\$ 381,294				\$ 8,744,341	\$ 12,171,713	\$ 7,888,568	\$ 10,957,564
Temp Help	\$ 93,458	\$ 9,955					\$ 103,413	\$ 132,785	\$ 113,402	\$ 156,822
Overtime	\$ 285	\$ 12					\$ 297	\$ 297	\$ 273	
Staff Benefits	\$ 4,805,247	\$ 275,608	\$ 188,434				\$ 5,269,289	\$ 7,492,178	\$ 4,669,668	\$ 6,602,508
	\$ 12,857,497	\$ 690,115	\$ 569,727				\$ 14,117,340	\$ 19,796,676	\$ 12,671,911	\$ 17,716,894
Operating Expenses and Equipment										
General Expense	\$ 638,516	\$ 64,086	\$ 8,979				\$ 711,581	\$ 1,033,108	\$ 609,740	\$ 485,083
Printing	\$ 79,601	\$ 5,408	\$ 0				\$ 85,009	\$ 129,150	\$ 28,320	\$ 81,513
Telecommunications	\$ 185,812	\$ 4,725	\$ 2,708				\$ 193,244	\$ 283,290	\$ 85,189	\$ 167,695
Postage	\$ 92,626	\$ 25,688	\$ 1,344				\$ 119,658	\$ 240,733	\$ 128,281	\$ 230,432
Insurance	\$ 10,234						\$ 10,234	\$ 11,085	\$ 10,512	\$ 12,447
In-State Travel	\$ 20,093	\$ 0	\$ 6,474				\$ 26,567	\$ 40,490	\$ 25,461	\$ 22,601
Out-of-State Travel										
Training	\$ 1,204		\$ 50				\$ 1,254	\$ 2,255	\$ 7,126	\$ 328
Security Services	\$ 719		\$ 26,421				\$ 27,140	\$ 112,469	\$ 26,317	\$ 112,258
Facility Operations	\$ 205,560	\$ 6,156	\$ 29,977				\$ 241,693	\$ 376,740	\$ 224,372	\$ 277,938
Utilities	\$ 833	\$ 1,653	\$ 1,432				\$ 3,918	\$ 6,552	\$ 3,414	\$ 5,412
Contracted Services	\$ 1,758,409	\$ 825,856	\$ 215,572				\$ 2,799,837	\$ 4,572,750	\$ 2,524,415	\$ 3,907,522
Consulting and Professional Services	\$ 23,235						\$ 23,235	\$ 25,355	\$ 16,350	\$ 30,282
Information Technology	\$ 365,092	\$ 149,313					\$ 514,405	\$ 977,000	\$ 605,485	\$ 1,010,948
Major Equipment	\$ 51,690						\$ 51,690	\$ 146,598	\$ 23,412	\$ 155,383
Other Items of Expense	\$ 3,385	\$ (84)					\$ 3,301	\$ 5,554	\$ 3,186	\$ 25,410
	\$ 3,437,009	\$ 1,082,800	\$ 292,956				\$ 4,812,765	\$ 7,963,129	\$ 4,319,580	\$ 6,505,252
Special Items of Expense										
Grand Jury	\$ 0						\$ 0			
Jury Costs	\$ 84,351						\$ 84,351	\$ 104,579	\$ 59,461	\$ 165,507
Judgements, Settlements and Claims										\$ 12,854
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (161,730)	\$ 88,933	\$ 72,797				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (7)						\$ (7)		\$ 191	
	\$ (77,386)	\$ 88,933	\$ 72,797				\$ 84,344	\$ 104,579	\$ 59,852	\$ 178,361
Total Expenditures	\$ 16,217,120	\$ 1,861,848	\$ 935,481				\$ 19,014,449	\$ 27,884,384	\$ 17,051,143	\$ 24,400,507
Excess (Deficit) of Revenues Over Expenditures	\$ 519,340	\$ (271,713)	\$ (149,488)				\$ 98,139	\$ 309,563	\$ (40,344)	\$ (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)	\$ 1,506,216	\$ 341,859	\$ (149,488)				\$ 1,698,588	\$ 1,910,012	\$ 1,191,004	\$ 1,025,004

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

	For the month ended March									
	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	\$ 4,474,913	\$ 781,000			\$ 39,414		\$ 5,295,327	\$ 7,802,413	\$ 4,882,205	\$ 7,107,742
Traffic & Other Infractions	\$ 399,844	\$ 152,975					\$ 552,819	\$ 692,706	\$ 637,177	\$ 774,004
Other Criminal Cases	\$ 1,314,805	\$ 38,660					\$ 1,353,465	\$ 2,004,371	\$ 1,033,054	\$ 1,626,296
Civil	\$ 694,915	\$ 82,220					\$ 777,134	\$ 1,064,370	\$ 770,402	\$ 993,848
Family & Children Services	\$ 1,200,227	\$ 148,520			\$ 33,383		\$ 1,382,130	\$ 2,119,348	\$ 1,042,971	\$ 1,433,987
Probate, Guardianship & Mental Health Services	\$ 414,481						\$ 414,481	\$ 336,866	\$ 429,601	\$ 543,253
Juvenile Dependency Services	\$ 87,283	\$ 439,261					\$ 526,544	\$ 1,084,547	\$ 504,247	\$ 776,871
Juvenile Delinquency Services	\$ 103,863						\$ 103,863	\$ 167,865	\$ 117,034	\$ 147,695
Other Court Operations	\$ 1,670,197	\$ 578,632					\$ 2,248,829	\$ 3,254,189	\$ 2,048,646	\$ 2,417,654
Court Interpreters	\$ 447,241	\$ 791,057					\$ 1,238,297	\$ 1,667,296	\$ 1,182,096	\$ 1,934,950
Jury Services	\$ 265,319	\$ 99,382	\$ 84,351				\$ 449,052	\$ 695,675	\$ 470,888	\$ 832,903
Security		\$ 79,700					\$ 79,700	\$ 111,000	\$ 42,298	\$ 121,768
Trial Court Operations Program	\$ 11,073,087	\$ 3,191,406	\$ 84,351		\$ 72,797		\$ 14,421,641	\$ 21,000,646	\$ 13,160,619	\$ 18,710,971
Enhanced Collections	\$ 690,115	\$ 786,931			\$ 88,933		\$ 1,565,979	\$ 2,406,093	\$ 1,479,273	\$ 2,076,516
Other Non-Court Operations		\$ 33,531	\$ 0				\$ 33,531	\$ 66,650	\$ 25,491	\$ 84,237
Non-Court Operations Program	\$ 690,115	\$ 820,462	\$ 0		\$ 88,933		\$ 1,599,510	\$ 2,472,743	\$ 1,504,764	\$ 2,160,753
Executive Office	\$ 783,105	\$ 32,500			\$ (46,651)		\$ 768,953	\$ 926,398	\$ 389,331	\$ 712,651
Fiscal Services	\$ 467,275	\$ 27,764			\$ (25,328)	\$ 1,393	\$ 471,104	\$ 605,325	\$ 447,637	\$ 676,509
Human Resources	\$ 435,751	\$ 28,975			\$ (24,343)		\$ 440,383	\$ 636,350	\$ 422,835	\$ 520,270
Business & Facilities Services	\$ 621	\$ 181,201			\$ (1,117)		\$ 180,705	\$ 578,684	\$ 85,077	\$ 191,571
Information Technology	\$ 667,386	\$ 530,457			\$ (64,290)	\$ (1,400)	\$ 1,132,153	\$ 1,644,238	\$ 1,040,880	\$ 1,427,782
Court Administration Program	\$ 2,354,138	\$ 800,897			\$ (161,730)	\$ (7)	\$ 2,993,298	\$ 4,390,995	\$ 2,385,760	\$ 3,528,783
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 14,117,340	\$ 4,812,765	\$ 84,351		\$ 0	\$ (7)	\$ 19,014,449	\$ 27,864,384	\$ 17,051,143	\$ 24,400,507