

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

02/07/2017

Date

Tulare

Court
FY 16-17 Quarter 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tulare
 Court

FY 16-17 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)	264	232	234		

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare
Court

FY 16-17 Quarter 2
Fiscal Year and Ending Quarter

FOOTNOTES

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

Superior Court of California, County of Tulare
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended December
 Fiscal Year 2016/17

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	\$ (30,502)	\$ 238,386	\$ (317,472)				\$ 50,289	\$ (59,300)	\$ 205,495
Payroll	\$ 120	\$ 0	\$ 0					\$ 120	\$ 733
Jury									
Revolving	\$ 23,210	\$ 0	\$ 0					\$ 23,210	\$ 26,027
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (23,629)	\$ (23,629)	\$ (103,271)
Credit Card									
Cash on Hand	\$ 6,200							\$ 6,200	\$ 6,300
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Outside of the JCC							\$ 3,719,913	\$ 3,719,913	\$ 4,182,943
Cash Equivalents	\$ 4,226,449						\$ 1,098,314	\$ 5,324,764	\$ 6,448,381
Total Cash and Cash Equivalents	\$ 4,225,476	\$ 238,386	\$ (317,472)				\$ 4,844,887	\$ 8,991,277	\$ 10,766,609
Short-Term Investment									
Investments							\$ 5,859	\$ 5,859	\$ 5,857
Total Investments							\$ 5,859	\$ 5,859	\$ 5,857
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 166,459	\$ 0	\$ 0					\$ 166,459	\$ 1,420
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	\$ 3,986	\$ 8,258						\$ 12,244	\$ 825
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 222,727					\$ 222,727	\$ 198,098
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 81							\$ 81	\$ 25
Total Receivables	\$ 171,137	\$ 8,258	\$ 222,727				\$ 0	\$ 402,122	\$ 200,978
Prepaid Expenses - General	\$ 105,522							\$ 105,522	\$ 19,689
Salary and Travel Advances	\$ 0	\$ 0						\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 105,522	\$ 0						\$ 105,522	\$ 19,689
Other Assets	\$ 14,000							\$ 14,000	\$ 14,000
Total Other Assets	\$ 14,000							\$ 14,000	\$ 14,000
Total Assets	\$ 4,516,134	\$ 246,644	\$ (94,745)				\$ 4,850,745	\$ 9,518,779	\$ 11,007,132
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 58,677	\$ 0	\$ 21,737				\$ 0	\$ 80,414	\$ 148,069
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 81	\$ 81	\$ 25
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 387,872	\$ 387,872	\$ 446,797
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	\$ 3,690	\$ 0	\$ 0					\$ 3,690	\$ 2,151
Interest							\$ 299	\$ 299	\$ 104
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 62,366	\$ 0	\$ 21,737				\$ 4,108,165	\$ 4,192,269	\$ 4,780,089
Civil							\$ 545,034	\$ 545,034	\$ 1,715,661
Criminal							\$ 137,144	\$ 137,144	\$ 185,083
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 5,859	\$ 5,859	\$ 5,857
Trust Interest Payable							\$ 34,196	\$ 34,196	\$ 221,241
Miscellaneous Trust									
Total Trust Deposits							\$ 722,232	\$ 722,232	\$ 2,127,841
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 446,568	\$ 6,091	\$ 4,431					\$ 457,090	\$ 293,301
Deferred Compensation Payable	\$ 7,499							\$ 7,499	\$ 0
Deductions Payable	\$ 170,889	\$ (1,075)	\$ (1,105)					\$ 168,709	\$ 44,064
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 624,956	\$ 5,015	\$ 3,326					\$ 633,297	\$ 337,365
Revenue Collected in Advance	\$ 0		\$ 1,694					\$ 1,694	\$ 1,694
Liabilities For Deposits	\$ 12,568	\$ 80					\$ 20,349	\$ 32,996	\$ 93,274
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 12,568	\$ 80	\$ 1,694				\$ 20,349	\$ 34,690	\$ 94,968
Total Liabilities	\$ 699,890	\$ 5,095	\$ 26,758				\$ 4,850,745	\$ 5,582,488	\$ 7,340,264
Total Fund Balance	\$ 3,816,244	\$ 241,549	\$ (121,502)					\$ 3,936,290	\$ 3,666,868
Total Liabilities and Fund Balance	\$ 4,516,134	\$ 246,644	\$ (94,745)				\$ 4,850,745	\$ 9,518,779	\$ 11,007,132

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 2016/17										2015/16	
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 12,336,175	\$ 71,719					\$ 12,407,894	\$ 19,541,789	\$ 11,077,682	\$ 18,692,994	
Improvement and Modernization Fund								\$ 56,577	\$ 0	\$ 56,577	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 846,270						\$ 846,270	\$ 1,620,708	\$ 611,020	\$ 1,843,207	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 460,813						\$ 460,813	\$ 1,250,518	\$ 342,158	\$ 862,785	
Other Miscellaneous	\$ 33,744						\$ 33,744	\$ 33,744	\$ 33,744	\$ 33,744	
	\$ 13,677,002	\$ 71,719					\$ 13,748,721	\$ 22,503,336	\$ 12,064,604	\$ 21,489,307	
Grants											
AB 1058 Commissioner/Facilitator			\$ 366,283				\$ 366,283	\$ 1,026,544	\$ 366,206	\$ 1,021,715	
Other Judicial Council Grants			\$ 94,753				\$ 94,753	\$ 322,044	\$ 99,048	\$ 405,493	
Non-Judicial Council Grants											
			\$ 461,036				\$ 461,036	\$ 1,348,588	\$ 465,254	\$ 1,427,208	
Other Financing Sources											
Interest Income	\$ 6,336	\$ 865					\$ 7,202	\$ 11,700	\$ 3,232	\$ 192,946	
Investment Income											
Donations									\$ 0		
Local Fees	\$ 247,077	\$ 15,370					\$ 262,447	\$ 697,877	\$ 323,441	\$ 852,076	
Non-Fee Revenues	\$ 268,296						\$ 268,296	\$ 244,959	\$ 247,104	\$ 248,015	
Enhanced Collections		\$ 782,695					\$ 782,695	\$ 2,317,416	\$ 856,060	\$ 2,406,093	
Escheatment	\$ 0						\$ 0			\$ 250,000	
Prior Year Revenue									\$ 1,007		
County Program - Restricted	\$ 2,172	\$ 46,309					\$ 48,481	\$ 100,718	\$ 30,860	\$ 118,795	
Reimbursement Other	\$ 76,231						\$ 76,231	\$ 939,576	\$ 4,542	\$ 883,846	
Sale of Fixed Assets											
Other Miscellaneous	\$ 9,261						\$ 9,261	\$ 1,500	\$ 296,912	\$ 10,000	
	\$ 609,373	\$ 845,240					\$ 1,454,613	\$ 4,313,746	\$ 1,763,158	\$ 4,961,771	
Total Revenues	\$ 14,286,375	\$ 916,959	\$ 461,036				\$ 15,664,370	\$ 28,165,670	\$ 14,293,016	\$ 27,878,286	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,324,316	\$ 281,061	\$ 248,234				\$ 5,853,611	\$ 12,591,135	\$ 5,510,850	\$ 12,171,713	
Temp Help	\$ 120,613						\$ 120,613	\$ 249,869	\$ 39,247	\$ 132,785	
Overtime	\$ 88						\$ 88		\$ 276		
Staff Benefits	\$ 3,479,683	\$ 200,520	\$ 134,917				\$ 3,815,120	\$ 8,274,578	\$ 3,230,971	\$ 7,492,178	
	\$ 8,924,699	\$ 481,580	\$ 383,152				\$ 9,789,431	\$ 21,115,582	\$ 8,781,343	\$ 19,796,676	
Operating Expenses and Equipment											
General Expense	\$ 357,844	\$ 18,036	\$ 6,261				\$ 382,141	\$ 668,917	\$ 547,314	\$ 1,033,108	
Printing	\$ 65,124	\$ 3,947	\$ 539				\$ 69,609	\$ 116,522	\$ 74,191	\$ 129,150	
Telecommunications	\$ 62,190	\$ 3,018	\$ 1,861				\$ 67,069	\$ 201,774	\$ 162,336	\$ 283,290	
Postage	\$ 70,206	\$ 16,849	\$ 1,119				\$ 88,174	\$ 191,091	\$ 84,066	\$ 240,733	
Insurance	\$ 10,230						\$ 10,230	\$ 11,145	\$ 10,234	\$ 11,085	
In-State Travel	\$ 22,072	\$ 469	\$ 4,320				\$ 26,861	\$ 40,060	\$ 18,925	\$ 40,490	
Out-of-State Travel											
Training	\$ 1,408	\$ 85					\$ 1,493	\$ 1,700	\$ 1,254	\$ 2,255	
Security Services			\$ 20,637				\$ 20,637	\$ 105,719	\$ 26,421	\$ 112,469	
Facility Operations	\$ 148,103	\$ 4,445	\$ 19,340				\$ 171,888	\$ 399,075	\$ 167,993	\$ 376,740	
Utilities	\$ 482	\$ 1,135	\$ 649				\$ 2,266	\$ 6,100	\$ 2,967	\$ 6,552	
Contracted Services	\$ 1,533,095	\$ 510,080	\$ 104,705				\$ 2,147,880	\$ 4,641,164	\$ 1,740,567	\$ 4,277,089	
Consulting and Professional Services	\$ 17,215						\$ 17,215	\$ 36,000	\$ 14,200	\$ 25,355	
Information Technology	\$ 477,035	\$ 151,765					\$ 628,800	\$ 872,635	\$ 544,242	\$ 977,000	
Major Equipment	\$ 376,425						\$ 376,425	\$ 876,625		\$ 146,598	
Other Items of Expense	\$ 1,589	\$ 20					\$ 1,608	\$ 4,600	\$ 2,726	\$ 5,554	
	\$ 3,143,016	\$ 709,849	\$ 159,430				\$ 4,012,295	\$ 8,173,127	\$ 3,397,437	\$ 7,667,468	
Special Items of Expense											
Grand Jury									\$ 0		
Jury Costs	\$ 40,672						\$ 40,672	\$ 112,323	\$ 46,423	\$ 104,579	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs								\$ 100,000			
Internal Cost Recovery	\$ (105,056)	\$ 54,984	\$ 50,072				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 0						\$ 0		\$ 1,393		
	\$ (64,385)	\$ 54,984	\$ 50,072				\$ 40,672	\$ 212,323	\$ 47,817	\$ 104,579	
Total Expenditures	\$ 12,003,331	\$ 1,246,413	\$ 592,654				\$ 13,842,398	\$ 29,501,032	\$ 12,226,596	\$ 27,568,723	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,283,044	\$ (329,454)	\$ (131,618)				\$ 1,821,972	\$ (1,335,362)	\$ 2,066,420	\$ 309,563	
Operating Transfers In (Out)	\$ (10,116)		\$ 10,116				\$ 0	\$ 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)	\$ 3,816,244	\$ 241,549	\$ (121,502)				\$ 3,936,290	\$ 778,957	\$ 3,666,868	\$ 1,910,012	

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

For the month ended December										
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	\$ 3,007,834	\$ 657,362			\$ 28,224		\$ 3,693,420	\$ 7,892,417	\$ 3,274,906	\$ 7,802,413
Traffic & Other Infractions	\$ 380,046	\$ 38,203					\$ 418,249	\$ 879,218	\$ 378,604	\$ 692,706
Other Criminal Cases	\$ 1,004,745	\$ 37,442					\$ 1,042,187	\$ 2,118,717	\$ 856,841	\$ 2,004,371
Civil	\$ 457,833	\$ 54,081					\$ 511,914	\$ 1,123,911	\$ 492,778	\$ 1,064,370
Family & Children Services	\$ 847,084	\$ 78,927			\$ 21,848	\$ 0	\$ 947,859	\$ 2,123,991	\$ 855,739	\$ 2,119,348
Probate, Guardianship & Mental Health Services	\$ 282,384	\$ 1,302					\$ 283,686	\$ 544,774	\$ 250,738	\$ 336,866
Juvenile Dependency Services	\$ 55,128	\$ 430,171					\$ 485,299	\$ 1,152,722	\$ 327,272	\$ 788,886
Juvenile Delinquency Services	\$ 71,005						\$ 71,005	\$ 138,069	\$ 65,348	\$ 167,865
Other Court Operations	\$ 1,096,774	\$ 259,928					\$ 1,356,703	\$ 3,167,837	\$ 1,567,515	\$ 3,254,189
Court Interpreters	\$ 263,280	\$ 612,219					\$ 875,499	\$ 1,701,675	\$ 805,240	\$ 1,667,296
Jury Services	\$ 213,871	\$ 71,571	\$ 40,672				\$ 326,114	\$ 674,916	\$ 282,025	\$ 695,675
Security		\$ 20,637					\$ 20,637	\$ 151,328	\$ 26,530	\$ 111,000
Trial Court Operations Program	\$ 7,679,984	\$ 2,261,844	\$ 40,672		\$ 50,072	\$ 0	\$ 10,032,572	\$ 21,669,575	\$ 9,183,535	\$ 20,704,985
Enhanced Collections	\$ 469,859	\$ 479,728			\$ 54,984		\$ 1,004,571	\$ 2,317,416	\$ 988,765	\$ 2,406,093
Other Non-Court Operations		\$ 29,869					\$ 29,869	\$ 52,886	\$ 17,773	\$ 66,650
Non-Court Operations Program	\$ 469,859	\$ 509,597			\$ 54,984		\$ 1,034,440	\$ 2,370,302	\$ 1,006,539	\$ 2,472,743
Executive Office	\$ 610,253	\$ 58,855			\$ (30,080)		\$ 639,029	\$ 1,348,850	\$ 501,608	\$ 926,398
Fiscal Services	\$ 340,463	\$ 16,302			\$ (15,638)		\$ 341,126	\$ 712,637	\$ 310,707	\$ 605,325
Human Resources	\$ 233,552	\$ 9,969			\$ (10,522)		\$ 232,999	\$ 564,291	\$ 249,495	\$ 636,350
Business & Facilities Services		\$ 183,992			\$ (238)		\$ 183,754	\$ 772,332	\$ 160,591	\$ 578,684
Information Technology	\$ 455,321	\$ 971,736			\$ (48,579)		\$ 1,378,478	\$ 2,063,045	\$ 814,120	\$ 1,644,238
Court Administration Program	\$ 1,639,588	\$ 1,240,855			\$ (105,056)		\$ 2,775,386	\$ 5,461,155	\$ 2,036,522	\$ 4,390,995
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 9,789,431	\$ 4,012,295	\$ 40,672		\$ 0	\$ 0	\$ 13,842,398	\$ 29,501,032	\$ 12,226,596	\$ 27,568,723