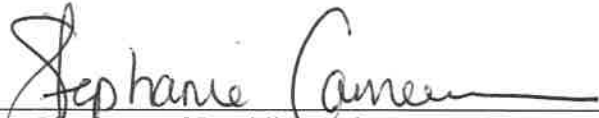


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

08/08/2017

\_\_\_\_\_  
Date

Tulare

\_\_\_\_\_  
Court

FY 16-17 Quarter 4

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Tulare  
Court

FY 16-17 Quarter 4  
Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Tulare  
 Court

FY 16-17 Quarter 4  
 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)	264	232	234	234	228

<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 June								2015/16
	Fiscal Year 2016/17								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (612,658)	\$ 426,701	\$ 0			\$ 55,176	\$ (130,781)	\$ 127,510	
Payroll	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Jury Revolving	\$ 30,000	\$ 0	\$ 0				\$ 30,000	\$ 29,950	
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	
Trust Credit Card							\$ (120,234)	\$ (58,428)	
Cash on Hand	\$ 6,100						\$ 6,100	\$ 6,200	
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	
Cash Outside of the JCC						\$ 3,561,405	\$ 3,561,405	\$ 3,719,913	
Cash Equivalents	\$ 1,515,468					\$ 1,489,661	\$ 3,005,129	\$ 4,552,264	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 938,911</b>	<b>\$ 426,701</b>	<b>\$ 0</b>			<b>\$ 4,986,008</b>	<b>\$ 6,351,619</b>	<b>\$ 8,377,409</b>	
Short-Term Investment									
Investments							\$ 0	\$ 5,859	
<b>Total Investments</b>							<b>\$ 0</b>	<b>\$ 5,859</b>	
Accrued Revenue	\$ 4,083	\$ 620					\$ 4,703	\$ 3,441	
Accounts Receivable - General	\$ 38,290	\$ 326,002	\$ 0				\$ 364,292	\$ 480,465	
Dishonored Checks									
Due From Employee	\$ 17,437	\$ 0	\$ 0				\$ 17,437	\$ 611	
Civil Jury Fees	\$ 0	\$ 0	\$ 0				\$ 0	\$ 4,415	
Trust									
Due From Other Funds	\$ 467,873		\$ 0				\$ 467,873	\$ 461,386	
Due From Other Governments	\$ 130,647	\$ 7,415					\$ 138,062	\$ 22,462	
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	
Due From State	\$ 723,917	\$ 51,297	\$ 319,810				\$ 1,095,024	\$ 948,653	
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 136						\$ 136	\$ 5,876	
<b>Total Receivables</b>	<b>\$ 1,382,382</b>	<b>\$ 385,334</b>	<b>\$ 319,810</b>				<b>\$ 2,087,526</b>	<b>\$ 1,927,308</b>	
Prepaid Expenses - General	\$ 130,035						\$ 130,035	\$ 85,396	
Salary and Travel Advances	\$ 0	\$ 0					\$ 0	\$ 56	
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 130,035</b>	<b>\$ 0</b>					<b>\$ 130,035</b>	<b>\$ 85,452</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>\$ 2,465,328</b>	<b>\$ 812,035</b>	<b>\$ 319,810</b>				<b>\$ 4,986,008</b>	<b>\$ 10,410,027</b>	
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 216,781	\$ 95,314	\$ 72,427				\$ 384,521	\$ 302,866	
Accounts Payable - General	\$ 42,085	\$ 45,001	\$ 0				\$ 87,087	\$ 21,453	
Due to Other Funds	\$ 0	\$ 240,099	\$ 227,774			\$ 136	\$ 468,009	\$ 467,261	
Due to Other Courts									
Due to State	\$ 84,781						\$ 84,781	\$ 268,431	
TC145 Liability							\$ 522,619	\$ 415,509	
Due to Other Governments	\$ 0					\$ 3,561,405	\$ 3,561,405	\$ 3,719,913	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 757	\$ 0	\$ 16				\$ 773	\$ 2,807	
Interest							\$ 249	\$ 126	
Miscellaneous Accts. Pay. and Accrued Liab									
<b>Total Accounts Payable and Accrued Liab</b>	<b>\$ 344,404</b>	<b>\$ 380,414</b>	<b>\$ 300,217</b>				<b>\$ 4,084,409</b>	<b>\$ 5,198,365</b>	
Civil							\$ 651,766	\$ 1,599,642	
Criminal							\$ 184,228	\$ 87,886	
Unreconciled - Civil and Criminal							\$ 0	\$ 0	
Trust Held Outside of the JCC							\$ 0	\$ 0	
Trust Interest Payable							\$ 35,622	\$ 35,328	
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 871,615</b>	<b>\$ 1,722,855</b>	
Accrued Payroll	\$ 404,256	\$ 51,046	\$ 52,269				\$ 507,571	\$ 127,358	
Benefits Payable	\$ 357,091	\$ 384	\$ 3,626				\$ 361,000	\$ 522,034	
Deferred Compensation Payable	\$ 12,823						\$ 12,823	\$ 10,874	
Deductions Payable	\$ 227,654	\$ (1,364)	\$ (1,455)				\$ 224,835	\$ 370,481	
Payroll Clearing	\$ (267,268)	\$ (33,209)	\$ (34,846)				\$ (335,323)	\$ 316,379	
<b>Total Payroll Liabilities</b>	<b>\$ 734,555</b>	<b>\$ 16,857</b>	<b>\$ 19,593</b>				<b>\$ 771,005</b>	<b>\$ 1,347,127</b>	
Revenue Collected in Advance	\$ 0	\$ 112,137	\$ 0				\$ 112,137	\$ 1,694	
Liabilities For Deposits	\$ 14,520	\$ 80					\$ 29,984	\$ 25,742	
Jury Fees - Non-Interest							\$ 0	\$ 0	
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ (76)	
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 14,520</b>	<b>\$ 112,217</b>	<b>\$ 0</b>				<b>\$ 29,984</b>	<b>\$ 27,361</b>	
<b>Total Liabilities</b>	<b>\$ 1,093,479</b>	<b>\$ 509,488</b>	<b>\$ 319,810</b>				<b>\$ 4,986,008</b>	<b>\$ 8,265,768</b>	
Fund Balance - Nonspendable	\$ 85,396						\$ 85,396	\$ 17,311	
Fund Balance - Restricted	\$ 0	\$ 441,969					\$ 441,969	\$ 613,572	
Fund Balance - Committed	\$ 1,208,069	\$ 129,034					\$ 1,337,103	\$ 749,830	
Fund Balance - Assigned	\$ 249,851						\$ 249,851	\$ 219,736	
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (171,467)	\$ (268,456)	\$ 0				\$ (439,923)	\$ 513,870	
<b>Total Fund Balance</b>	<b>\$ 1,371,849</b>	<b>\$ 302,547</b>	<b>\$ 0</b>				<b>\$ 1,674,356</b>	<b>\$ 2,114,319</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,465,328</b>	<b>\$ 812,035</b>	<b>\$ 319,810</b>				<b>\$ 4,986,008</b>	<b>\$ 10,410,027</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 June											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 19,166,366	\$ 214,900					\$ 19,381,266	\$ 19,541,789	\$ 18,338,068	\$ 18,692,994	
Improvement and Modernization Fund	\$ 56,577						\$ 56,577	\$ 56,577	\$ 56,577	\$ 56,577	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,671,167						\$ 1,671,167	\$ 1,620,708	\$ 1,654,824	\$ 1,843,207	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,297,823						\$ 1,297,823	\$ 1,250,518	\$ 876,943	\$ 862,785	
Other Miscellaneous	\$ 33,744						\$ 33,744	\$ 33,744	\$ 33,744	\$ 33,744	
	\$ 22,225,677	\$ 214,900					\$ 22,440,577	\$ 22,603,396	\$ 20,960,166	\$ 21,469,307	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,015,800				\$ 1,015,800	\$ 1,026,544	\$ 1,013,294	\$ 1,021,715	
Other Judicial Council Grants			\$ 344,358				\$ 344,358	\$ 322,044	\$ 345,687	\$ 405,493	
Non-Judicial Council Grants											
			\$ 1,360,158				\$ 1,360,158	\$ 1,348,588	\$ 1,358,981	\$ 1,427,208	
Other Financing Sources											
Interest Income	\$ 25,106	\$ 3,143					\$ 28,249	\$ 11,700	\$ 199,881	\$ 192,946	
Investment Income									\$ 0		
Donations											
Local Fees	\$ 535,291	\$ 37,651					\$ 572,942	\$ 697,877	\$ 819,804	\$ 852,076	
Non-Fee Revenues	\$ 281,819						\$ 281,819	\$ 244,959	\$ 247,950	\$ 248,015	
Enhanced Collections		\$ 2,285,281					\$ 2,285,281	\$ 2,317,418	\$ 2,228,694	\$ 2,406,093	
Escheatment	\$ 87						\$ 87		\$ 103,617	\$ 250,000	
Prior Year Revenue									\$ 1,007		
County Program - Restricted	\$ 45,346	\$ 145,772					\$ 191,118	\$ 100,718	\$ 108,268	\$ 118,795	
Reimbursement Other	\$ 996,282						\$ 996,282	\$ 939,576	\$ 1,064,495	\$ 883,846	
Sale of Fixed Assets											
Other Miscellaneous	\$ 21,181						\$ 21,181	\$ 1,500	\$ 10,089	\$ 10,000	
	\$ 1,905,112	\$ 2,471,847					\$ 4,376,959	\$ 4,311,715	\$ 4,781,805	\$ 4,967,771	
<b>Total Revenues</b>	<b>\$ 24,130,789</b>	<b>\$ 2,686,747</b>	<b>\$ 1,360,158</b>				<b>\$ 28,177,694</b>	<b>\$ 28,185,670</b>	<b>\$ 27,102,942</b>	<b>\$ 27,876,286</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 11,159,687	\$ 602,540	\$ 544,622				\$ 12,306,848	\$ 12,591,135	\$ 12,075,917	\$ 12,171,713	
Temp Help	\$ 191,482						\$ 191,482	\$ 249,869	\$ 173,103	\$ 132,785	
Overtime	\$ 288						\$ 288		\$ 508		
Staff Benefits	\$ 7,331,472	\$ 413,158	\$ 313,372				\$ 8,058,001	\$ 8,274,578	\$ 7,380,038	\$ 7,492,178	
	\$ 18,682,928	\$ 1,015,698	\$ 857,993				\$ 20,556,819	\$ 21,115,582	\$ 19,629,566	\$ 19,796,676	
Operating Expenses and Equipment											
General Expense	\$ 630,557	\$ 80,873	\$ 11,625				\$ 723,054	\$ 668,917	\$ 907,243	\$ 1,033,108	
Printing	\$ 92,809	\$ 6,300	\$ 1,180				\$ 100,289	\$ 116,522	\$ 110,379	\$ 129,150	
Telecommunications	\$ 152,591	\$ 7,510	\$ 4,631				\$ 164,732	\$ 201,774	\$ 276,439	\$ 283,290	
Postage	\$ 162,991	\$ 38,279	\$ 2,368				\$ 203,638	\$ 191,091	\$ 189,866	\$ 240,733	
Insurance	\$ 10,680						\$ 10,680	\$ 11,145	\$ 10,234	\$ 11,085	
In-State Travel	\$ 35,677	\$ 617	\$ 6,775				\$ 43,068	\$ 40,060	\$ 35,091	\$ 40,490	
Out-of-State Travel	\$ 869						\$ 869				
Training	\$ 4,682	\$ 85					\$ 4,767	\$ 1,700	\$ 1,843	\$ 2,255	
Security Services	\$ 791		\$ 98,727				\$ 99,517	\$ 105,719	\$ 104,663	\$ 112,489	
Facility Operations	\$ 347,161	\$ 9,235	\$ 48,623				\$ 405,018	\$ 399,075	\$ 365,598	\$ 376,740	
Utilities	\$ 1,048	\$ 2,363	\$ 1,758				\$ 5,169	\$ 6,100	\$ 5,991	\$ 6,552	
Contracted Services	\$ 3,328,985	\$ 1,315,875	\$ 348,143				\$ 4,993,003	\$ 4,641,164	\$ 4,141,186	\$ 4,277,089	
Consulting and Professional Services	\$ 35,185						\$ 35,185	\$ 36,000	\$ 35,825	\$ 25,355	
Information Technology	\$ 533,508	\$ 394,248					\$ 927,756	\$ 872,635	\$ 542,537	\$ 977,000	
Major Equipment	\$ 478,793						\$ 478,793	\$ 876,625	\$ 115,239	\$ 146,598	
Other Items of Expense	\$ 5,626	\$ 65					\$ 5,691	\$ 4,600	\$ 5,056	\$ 5,554	
	\$ 5,821,952	\$ 1,855,448	\$ 523,829				\$ 8,201,229	\$ 8,173,127	\$ 6,847,190	\$ 7,667,468	
Special Items of Expense											
Grand Jury									\$ 0		
Jury Costs	\$ 98,766						\$ 98,766	\$ 112,323	\$ 112,323	\$ 104,579	
Judgements, Settlements and Claims	\$ 1,000						\$ 1,000				
Debt Service											
Other											
Capital Costs								\$ 100,000			
Internal Cost Recovery	\$ (271,862)	\$ 139,894	\$ 131,969				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (232,155)	\$ (7,843)					\$ (239,998)		\$ (7)		
	\$ (404,251)	\$ 132,051	\$ 131,969				\$ (100,244)	\$ 212,323	\$ 112,316	\$ 104,579	
<b>Total Expenditures</b>	<b>\$ 24,100,629</b>	<b>\$ 3,003,196</b>	<b>\$ 1,513,791</b>				<b>\$ 28,617,810</b>	<b>\$ 28,401,032</b>	<b>\$ 28,589,072</b>	<b>\$ 27,568,723</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 30,159	\$ (316,449)	\$ (153,633)				\$ (439,923)	\$ (1,335,362)	\$ 513,870	\$ 309,563	
Operating Transfers In (Out)	\$ (201,626)	\$ 47,994	\$ 153,633				\$ 0	\$ 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)	\$ 1,371,849	\$ 302,547	\$ 0				\$ 1,674,396	\$ 278,957	\$ 226,389	\$ 1,910,012	

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

	For the month ended June									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 6,435,764	\$ 1,313,785			\$ 70,818	\$ (36,602)	\$ 7,783,764	\$ 7,892,417	\$ 7,522,451	\$ 7,802,413
Traffic & Other Infractions	\$ 813,952	\$ 85,691					\$ 899,643	\$ 879,218	\$ 740,690	\$ 692,706
Other Criminal Cases	\$ 2,073,801	\$ 34,481					\$ 2,108,282	\$ 2,118,717	\$ 1,863,627	\$ 2,004,371
Civil	\$ 927,196	\$ 131,831					\$ 1,059,027	\$ 1,123,911	\$ 1,139,909	\$ 1,064,370
Family & Children Services	\$ 1,810,223	\$ 278,645			\$ 61,151	\$ (11,764)	\$ 2,138,255	\$ 2,123,991	\$ 1,982,608	\$ 2,119,348
Probate, Guardianship & Mental Health Services	\$ 595,958	\$ 1,302					\$ 597,260	\$ 544,774	\$ 570,626	\$ 336,866
Juvenile Dependency Services	\$ 111,523	\$ 1,085,462					\$ 1,196,985	\$ 1,152,722	\$ 782,087	\$ 788,886
Juvenile Delinquency Services	\$ 148,526						\$ 148,526	\$ 138,069	\$ 144,277	\$ 167,865
Other Court Operations	\$ 2,303,445	\$ 585,950				\$ (67,975)	\$ 2,821,421	\$ 3,167,837	\$ 3,080,354	\$ 3,254,189
Court Interpreters	\$ 488,393	\$ 1,289,516					\$ 1,777,909	\$ 1,701,675	\$ 1,759,243	\$ 1,667,296
Jury Services	\$ 478,212	\$ 136,772	\$ 98,766			\$ (3,268)	\$ 710,482	\$ 674,916	\$ 607,904	\$ 695,675
Security		\$ 99,097					\$ 99,097	\$ 151,328	\$ 158,102	\$ 111,000
Trial Court Operations Program	\$ 16,186,993	\$ 5,042,532	\$ 98,766		\$ 131,969	\$ (119,609)	\$ 21,340,651	\$ 21,669,575	\$ 20,351,878	\$ 20,704,985
Enhanced Collections	\$ 968,034	\$ 1,185,197			\$ 139,894	\$ (7,843)	\$ 2,285,281	\$ 2,317,416	\$ 2,228,665	\$ 2,406,093
Other Non-Court Operations		\$ 88,558					\$ 88,558	\$ 52,886	\$ 52,643	\$ 66,650
Non-Court Operations Program	\$ 968,034	\$ 1,273,755			\$ 139,894	\$ (7,843)	\$ 2,373,840	\$ 2,370,302	\$ 2,281,308	\$ 2,472,743
Executive Office	\$ 1,226,460	\$ 83,679			\$ (83,264)	\$ (6,536)	\$ 1,220,338	\$ 1,348,850	\$ 1,078,044	\$ 926,398
Fiscal Services	\$ 699,569	\$ 39,311			\$ (46,985)	\$ (98,167)	\$ 593,729	\$ 712,637	\$ 638,135	\$ 605,325
Human Resources	\$ 508,856	\$ 48,155	\$ 1,000		\$ (35,476)	\$ (3,268)	\$ 519,267	\$ 564,291	\$ 569,284	\$ 636,350
Business & Facilities Services		\$ 306,432			\$ (2,079)		\$ 304,353	\$ 772,332	\$ 268,734	\$ 578,684
Information Technology	\$ 966,706	\$ 1,407,365			\$ (104,058)	\$ (4,575)	\$ 2,265,438	\$ 2,063,045	\$ 1,401,689	\$ 1,644,238
Court Administration Program	\$ 3,401,592	\$ 1,884,942	\$ 1,000		\$ (271,862)	\$ (112,546)	\$ 4,903,125	\$ 5,461,155	\$ 3,955,886	\$ 4,390,995
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 20,556,619	\$ 8,201,229	\$ 99,766		\$ 0	\$ (239,998)	\$ 28,617,616	\$ 29,501,032	\$ 26,589,072	\$ 27,568,723

### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Tulare

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	130,035	-	130,035	-	-	-	-	-	130,035	
Restricted	-	-	-	220,902	-	-	-	-	220,902	
Committed	1,056,981	-	1,056,981	81,645	-	-	-	-	1,138,626	
Assigned	184,833	-	184,833	-	-	-	-	-	184,833	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 1,371,849</b>	<b>\$ -</b>	<b>\$ 1,371,849</b>	<b>\$ 302,547</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,674,396</b>	