

**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

05/05/2017

\_\_\_\_\_  
Date

Tulare

\_\_\_\_\_  
Court

FY 16-17 Quarter 3

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

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

Tulare  
 Court

FY 16-17 Quarter 3  
 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	

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

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**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Tulare

Court

FY 16-17 Quarter 3

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

For the month ended March									
Fiscal Year 2016/17								2015/16	
	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						
<b>ASSETS</b>									
Operations	\$ 236,285	\$ 188,746	\$ (388,405)				\$ 61,132	\$ 97,758	\$ 6,270
Payroll	\$ (1,232)	\$ 1,232	\$ 0					\$ 0	\$ 8,580
Jury									
Revolving	\$ 23,761	\$ (1,232)	\$ 0					\$ 22,529	\$ 14,043
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (34,564)	\$ (34,564)	\$ (197,217)
Credit Card								\$ 6,200	\$ 6,300
Cash on Hand	\$ 6,200						\$ 0	\$ 0	\$ 0
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Outside of the JCC							\$ 3,719,913	\$ 3,719,913	\$ 4,182,943
Cash Equivalents	\$ 2,106,535						\$ 1,380,585	\$ 3,487,120	\$ 4,138,720
<b>Total Cash and Cash Equivalents</b>	<b>\$ 2,371,549</b>	<b>\$ 188,746</b>	<b>\$ (388,405)</b>				<b>\$ 5,127,065</b>	<b>\$ 7,298,956</b>	<b>\$ 8,159,639</b>
Short-Term Investment									
Investments							\$ 0	\$ 0	\$ 5,857
<b>Total Investments</b>							<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 5,857</b>
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 9,237	\$ 0	\$ 0					\$ 9,237	\$ 128,206
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	\$ 635	\$ 978						\$ 1,613	\$ 502,396
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 289,609					\$ 289,609	\$ 231,280
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 45							\$ 45	\$ 53
<b>Total Receivables</b>	<b>\$ 10,528</b>	<b>\$ 978</b>	<b>\$ 289,609</b>				<b>\$ 0</b>	<b>\$ 301,115</b>	<b>\$ 862,548</b>
Prepaid Expenses - General	\$ 122,729							\$ 122,729	\$ 78,847
Salary and Travel Advances	\$ 0	\$ 0						\$ 0	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 122,729</b>	<b>\$ 0</b>						<b>\$ 122,729</b>	<b>\$ 78,847</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>\$ 2,518,805</b>	<b>\$ 189,725</b>	<b>\$ (98,795)</b>				<b>\$ 5,127,065</b>	<b>\$ 7,736,799</b>	<b>\$ 9,120,888</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 28,322	\$ 14,283	\$ 167				\$ 0	\$ 42,772	\$ 47,556
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 45	\$ 45	\$ 53
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 462,996	\$ 462,996	\$ 478,164
Due to Other Governments	\$ 0						\$ 3,719,913	\$ 3,719,913	\$ 4,477,638
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 234	\$ 0	\$ 16					\$ 250	\$ 534
Interest							\$ 587	\$ 587	\$ 318
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 28,556</b>	<b>\$ 14,283</b>	<b>\$ 183</b>				<b>\$ 4,183,542</b>	<b>\$ 4,225,564</b>	<b>\$ 5,004,265</b>
Civil							\$ 737,440	\$ 737,440	\$ 1,732,174
Criminal							\$ 143,991	\$ 143,991	\$ 111,672
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 5,857
Trust Interest Payable							\$ 34,852	\$ 34,852	\$ 36,420
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 916,284</b>	<b>\$ 916,284</b>	<b>\$ 1,886,123</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 321,598	\$ 6,091	\$ 4,431					\$ 332,120	\$ 365,033
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 11,007	\$ (4,639)	\$ (1,105)					\$ 5,263	\$ 50,012
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 332,605</b>	<b>\$ 1,452</b>	<b>\$ 3,326</b>					<b>\$ 337,383</b>	<b>\$ 435,044</b>
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 1,694
Liabilities For Deposits	\$ 13,568	\$ 80					\$ 27,240	\$ 40,887	\$ 95,176
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 13,568</b>	<b>\$ 80</b>	<b>\$ 0</b>				<b>\$ 27,240</b>	<b>\$ 40,887</b>	<b>\$ 96,869</b>
<b>Total Liabilities</b>	<b>\$ 374,728</b>	<b>\$ 15,815</b>	<b>\$ 3,509</b>				<b>\$ 5,127,065</b>	<b>\$ 5,521,118</b>	<b>\$ 7,422,300</b>
Fund Balance - Nonspendable	\$ 85,396							\$ 85,396	\$ 17,311
Fund Balance - Restricted	\$ 0	\$ 441,969						\$ 441,969	\$ 613,672
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 Rav. Over Expenses/Op. Transfers	\$ 600,761	\$ (397,093)	\$ (102,305)					\$ 101,363	\$ 98,139
<b>Total Fund Balance</b>	<b>\$ 2,144,077</b>	<b>\$ 173,909</b>	<b>\$ (102,305)</b>					<b>\$ 2,215,681</b>	<b>\$ 1,698,688</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,518,805</b>	<b>\$ 189,725</b>	<b>\$ (98,795)</b>				<b>\$ 5,127,065</b>	<b>\$ 7,736,799</b>	<b>\$ 9,120,888</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 March											
Fiscal Year 2016/17											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2015/16	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 14,548,292	\$ 125,066					\$ 14,673,358	\$ 19,541,789	\$ 13,486,830	\$ 18,692,994	
Improvement and Modernization Fund	\$ 56,577						\$ 56,577	\$ 56,577	\$ 56,577	\$ 56,577	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 1,211,383						\$ 1,211,383	\$ 1,620,708	\$ 1,157,913	\$ 1,843,207	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 757,113						\$ 757,113	\$ 1,250,518	\$ 547,009	\$ 862,785	
Other Miscellaneous	\$ 33,744						\$ 33,744	\$ 33,744	\$ 33,744	\$ 33,744	
	<b>\$ 16,607,109</b>	<b>\$ 125,066</b>					<b>\$ 16,732,175</b>	<b>\$ 22,503,336</b>	<b>\$ 15,282,073</b>	<b>\$ 21,489,307</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 681,858				\$ 681,858	\$ 1,026,544	\$ 624,928	\$ 1,021,715	
Other Judicial Council Grants			\$ 218,343				\$ 218,343	\$ 322,044	\$ 161,085	\$ 405,493	
Non-Judicial Council Grants											
			<b>\$ 900,201</b>				<b>\$ 900,201</b>	<b>\$ 1,348,588</b>	<b>\$ 785,993</b>	<b>\$ 1,427,208</b>	
Other Financing Sources											
Interest Income	\$ 16,049	\$ 1,751					\$ 17,799	\$ 11,700	\$ 193,355	\$ 192,946	
Investment Income											
Donations									\$ 0		
Local Fees	\$ 366,065	\$ 24,839					\$ 390,904	\$ 697,877	\$ 539,637	\$ 852,076	
Non-Fee Revenues	\$ 281,396						\$ 281,396	\$ 244,959	\$ 247,855	\$ 248,015	
Enhanced Collections		\$ 1,360,755					\$ 1,360,755	\$ 2,317,416	\$ 1,373,731	\$ 2,406,093	
Escheatment	\$ 87						\$ 87			\$ 250,000	
Prior Year Revenue									\$ 1,007		
County Program - Restricted	\$ 45,346	\$ 71,783					\$ 117,129	\$ 100,716	\$ 53,197	\$ 118,795	
Reimbursement Other	\$ 625,197						\$ 625,197	\$ 939,576	\$ 632,336	\$ 883,846	
Sale of Fixed Assets											
Other Miscellaneous	\$ 18,788						\$ 18,788	\$ 1,500	\$ 3,605	\$ 10,000	
	<b>\$ 1,352,928</b>	<b>\$ 1,459,128</b>					<b>\$ 2,812,056</b>	<b>\$ 4,313,746</b>	<b>\$ 3,044,522</b>	<b>\$ 4,961,771</b>	
<b>Total Revenues</b>	<b>\$ 17,960,037</b>	<b>\$ 1,584,194</b>	<b>\$ 900,201</b>				<b>\$ 20,444,431</b>	<b>\$ 28,165,670</b>	<b>\$ 19,112,588</b>	<b>\$ 27,878,288</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 7,918,652	\$ 426,063	\$ 383,292				\$ 8,728,007	\$ 12,591,135	\$ 8,744,341	\$ 12,171,713	
Temp Help	\$ 158,672						\$ 158,672	\$ 249,869	\$ 103,413	\$ 132,785	
Overtime	\$ 104						\$ 104		\$ 297		
Staff Benefits	\$ 5,187,437	\$ 302,268	\$ 216,648				\$ 5,706,353	\$ 8,274,578	\$ 5,269,289	\$ 7,492,178	
	<b>\$ 13,264,865</b>	<b>\$ 728,331</b>	<b>\$ 599,941</b>				<b>\$ 14,593,136</b>	<b>\$ 21,115,582</b>	<b>\$ 14,117,340</b>	<b>\$ 19,796,676</b>	
Operating Expenses and Equipment											
General Expense	\$ 468,483	\$ 31,141	\$ 8,481				\$ 508,105	\$ 668,917	\$ 711,581	\$ 1,033,108	
Printing	\$ 76,671	\$ 4,690	\$ 539				\$ 81,900	\$ 116,522	\$ 85,009	\$ 129,150	
Telecommunications	\$ 102,338	\$ 5,062	\$ 3,121				\$ 110,521	\$ 201,774	\$ 193,244	\$ 283,290	
Postage	\$ 107,057	\$ 25,098	\$ 1,582				\$ 133,736	\$ 191,091	\$ 119,658	\$ 240,733	
Insurance	\$ 10,680						\$ 10,680	\$ 11,145	\$ 10,234	\$ 11,085	
In-State Travel	\$ 28,091	\$ 469	\$ 4,704				\$ 33,264	\$ 40,060	\$ 26,567	\$ 40,480	
Out-of-State Travel	\$ 424						\$ 424				
Training	\$ 1,543	\$ 85					\$ 1,628	\$ 1,700	\$ 1,254	\$ 2,255	
Security Services	\$ 791		\$ 46,815				\$ 47,605	\$ 105,719	\$ 27,140	\$ 112,469	
Facility Operations	\$ 265,558	\$ 6,648	\$ 31,564				\$ 303,770	\$ 399,075	\$ 241,693	\$ 376,740	
Utilities	\$ 718	\$ 1,648	\$ 1,076				\$ 3,442	\$ 6,100	\$ 3,918	\$ 6,552	
Contracted Services	\$ 2,307,511	\$ 804,572	\$ 225,381				\$ 3,337,463	\$ 4,641,164	\$ 2,799,837	\$ 4,277,089	
Consulting and Professional Services	\$ 25,065						\$ 25,065	\$ 36,000	\$ 23,235	\$ 25,355	
Information Technology	\$ 479,599	\$ 279,239					\$ 758,838	\$ 872,635	\$ 514,405	\$ 977,000	
Major Equipment	\$ 388,686						\$ 388,686	\$ 876,625	\$ 51,690	\$ 146,598	
Other Items of Expense	\$ 2,576	\$ 70					\$ 2,647	\$ 4,600	\$ 3,301	\$ 5,554	
	<b>\$ 4,265,789</b>	<b>\$ 1,158,721</b>	<b>\$ 323,262</b>				<b>\$ 5,747,772</b>	<b>\$ 8,173,127</b>	<b>\$ 4,812,765</b>	<b>\$ 7,667,468</b>	
Special Items of Expense											
Grand Jury									\$ 0		
Jury Costs	\$ 67,972						\$ 67,972	\$ 112,323	\$ 84,351	\$ 104,579	
Judgements, Settlements and Claims	\$ 1,000						\$ 1,000				
Debt Service											
Other								\$ 100,000			
Capital Costs											
Internal Cost Recovery	\$ (187,350)	\$ 97,799	\$ 89,551				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (63,249)	\$ (3,563)					\$ (66,812)		\$ (7)		
	<b>\$ (181,627)</b>	<b>\$ 94,235</b>	<b>\$ 89,551</b>				<b>\$ 2,160</b>	<b>\$ 212,323</b>	<b>\$ 84,344</b>	<b>\$ 104,579</b>	
<b>Total Expenditures</b>	<b>\$ 17,349,027</b>	<b>\$ 1,981,288</b>	<b>\$ 1,012,754</b>				<b>\$ 20,343,069</b>	<b>\$ 29,501,032</b>	<b>\$ 19,014,449</b>	<b>\$ 27,568,723</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 611,010	\$ (397,093)	\$ (112,554)				\$ 101,363	\$ (1,335,362)	\$ 98,139	\$ 309,563	
Operating Transfers In (Out)	\$ (10,248)		\$ 10,248				\$ 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)	<b>\$ 2,144,077</b>	<b>\$ 173,909</b>	<b>\$ (102,305)</b>				<b>\$ 2,215,681</b>	<b>\$ 778,957</b>	<b>\$ 1,698,588</b>	<b>\$ 1,910,012</b>	

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

	For the month ended March									
	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	\$ 4,530,319	\$ 958,168			\$ 48,676	\$ (16,629)	\$ 5,520,534	\$ 7,892,417	\$ 5,295,327	\$ 7,802,413
Traffic & Other Infractions	\$ 565,155	\$ 54,594					\$ 619,749	\$ 879,218	\$ 552,819	\$ 692,706
Other Criminal Cases	\$ 1,471,396	\$ 33,486					\$ 1,504,882	\$ 2,118,717	\$ 1,353,465	\$ 2,004,371
Civil	\$ 670,739	\$ 86,314					\$ 757,053	\$ 1,123,911	\$ 777,134	\$ 1,064,370
Family & Children Services	\$ 1,272,894	\$ 175,493			\$ 40,875	\$ (5,345)	\$ 1,483,917	\$ 2,123,991	\$ 1,382,130	\$ 2,119,348
Probate, Guardianship & Mental Health Services	\$ 424,694	\$ 1,302					\$ 425,996	\$ 544,774	\$ 414,481	\$ 336,866
Juvenile Dependency Services	\$ 70,146	\$ 669,850					\$ 739,996	\$ 1,152,722	\$ 526,544	\$ 788,886
Juvenile Delinquency Services	\$ 105,502						\$ 105,502	\$ 138,069	\$ 103,863	\$ 167,865
Other Court Operations	\$ 1,647,274	\$ 408,287				\$ (30,882)	\$ 2,024,679	\$ 3,167,837	\$ 2,248,829	\$ 3,254,189
Court Interpreters	\$ 366,342	\$ 947,821					\$ 1,314,163	\$ 1,701,675	\$ 1,238,297	\$ 1,667,296
Jury Services	\$ 334,886	\$ 96,619	\$ 67,972			\$ (1,485)	\$ 497,992	\$ 674,916	\$ 449,052	\$ 695,675
Security		\$ 46,815					\$ 46,815	\$ 151,328	\$ 79,700	\$ 111,000
Trial Court Operations Program	\$ 11,459,346	\$ 3,478,749	\$ 67,972		\$ 89,551	\$ (54,340)	\$ 15,041,279	\$ 21,669,575	\$ 14,421,641	\$ 20,704,985
Enhanced Collections	\$ 705,340	\$ 738,678			\$ 97,799	\$ (3,563)	\$ 1,538,253	\$ 2,317,416	\$ 1,565,979	\$ 2,406,093
Other Non-Court Operations		\$ 42,175					\$ 42,175	\$ 52,886	\$ 33,531	\$ 66,650
Non-Court Operations Program	\$ 705,340	\$ 780,853			\$ 97,799	\$ (3,563)	\$ 1,580,428	\$ 2,370,302	\$ 1,599,510	\$ 2,472,743
Executive Office	\$ 885,809	\$ 70,556			\$ (57,529)	\$ (2,969)	\$ 895,867	\$ 1,348,850	\$ 768,953	\$ 926,398
Fiscal Services	\$ 513,714	\$ 27,256			\$ (31,962)	\$ (2,376)	\$ 506,633	\$ 712,637	\$ 471,104	\$ 605,325
Human Resources	\$ 345,528	\$ 37,284	\$ 1,000		\$ (21,969)	\$ (1,485)	\$ 360,359	\$ 564,291	\$ 440,383	\$ 636,350
Business & Facilities Services		\$ 225,857			\$ (882)		\$ 224,976	\$ 772,332	\$ 180,705	\$ 578,684
Information Technology	\$ 683,399	\$ 1,127,216			\$ (75,009)	\$ (2,079)	\$ 1,733,528	\$ 2,063,045	\$ 1,132,153	\$ 1,644,238
Court Administration Program	\$ 2,428,450	\$ 1,488,170	\$ 1,000		\$ (187,350)	\$ (8,908)	\$ 3,721,362	\$ 5,461,155	\$ 2,993,298	\$ 4,390,995
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 14,593,136	\$ 5,747,772	\$ 68,972		\$ 0	\$ (66,812)	\$ 20,343,069	\$ 29,501,032	\$ 19,014,449	\$ 27,568,723