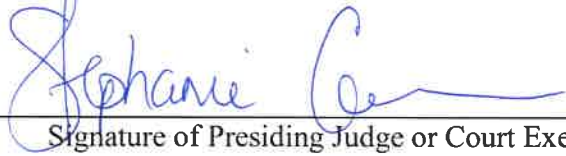


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

12/05/2017

\_\_\_\_\_  
Date

Tulare

\_\_\_\_\_  
Court

FY 17-18 Quarter 1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Tulare  
Court  
FY 17-18 Quarter 1  
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 17-18 Quarter 1

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)	249	231			

<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 September							Total Funds (Info. Purposes Only)	2016/17 Total Funds (Info. Purposes Only)
	Fiscal Year 2017/18								
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
General	Special Revenue								
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ 146,352	\$ 128,370	\$ (283,611)				\$ 36,633	\$ 27,744	\$ 165,180
Payroll	\$ (2,058)	\$ (1,232)	\$ 0					\$ (3,290)	\$ 383
Jury									
Revolving	\$ 22,492							\$ 22,492	\$ 16,350
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (25,597)	\$ (25,597)	\$ (65,053)
Credit Card								\$ 6,100	\$ 6,200
Cash on Hand	\$ 6,100							\$ 0	\$ 0
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Outside of the JCC							\$ 3,561,405	\$ 3,561,405	\$ 3,719,913
Cash Equivalents	\$ 5,777,974						\$ 1,409,307	\$ 7,187,280	\$ 7,193,414
<b>Total Cash and Cash Equivalents</b>	<b>\$ 5,950,860</b>	<b>\$ 127,137</b>	<b>\$ (283,611)</b>				<b>\$ 4,981,747</b>	<b>\$ 10,776,133</b>	<b>\$ 11,036,387</b>
Short-Term Investment									
Investments									\$ 5,859
<b>Total Investments</b>									<b>\$ 5,859</b>
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 54,736	\$ 0	\$ 0					\$ 54,736	\$ 166,756
Dishonored Checks									
Due From Employee	\$ 611	\$ 0	\$ 0					\$ 611	\$ 611
Civil Jury Fees	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due From Other Governments	\$ 259,079	\$ 17,819						\$ 276,897	\$ 3,470
Due From Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 59,054					\$ 59,054	\$ 205,567
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
<b>Total Receivables</b>	<b>\$ 314,426</b>	<b>\$ 17,819</b>	<b>\$ 59,054</b>				<b>\$ 0</b>	<b>\$ 391,298</b>	<b>\$ 376,404</b>
Prepaid Expenses - General	\$ 130,591							\$ 130,591	\$ 85,639
Salary and Travel Advances	\$ 0	\$ 0	\$ 90					\$ 90	\$ 56
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 130,591</b>	<b>\$ 0</b>	<b>\$ 90</b>					<b>\$ 130,681</b>	<b>\$ 85,695</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>\$ 6,409,877</b>	<b>\$ 144,956</b>	<b>\$ (224,467)</b>				<b>\$ 4,981,747</b>	<b>\$ 11,312,113</b>	<b>\$ 11,518,345</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 4,215	\$ 0	\$ 0				\$ 0	\$ 4,215	\$ 109,645
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 98,816							\$ 98,816	\$ 0
TC145 Liability							\$ 461,894	\$ 461,894	\$ 432,063
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	\$ 1,040	\$ 0	\$ 16					\$ 1,056	\$ 3,281
Interest							\$ 988	\$ 988	\$ 153
Miscellaneous Accls. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 104,071</b>	<b>\$ 0</b>	<b>\$ 16</b>				<b>\$ 4,024,286</b>	<b>\$ 4,128,372</b>	<b>\$ 4,265,058</b>
Civil							\$ 709,660	\$ 709,660	\$ 542,981
Criminal							\$ 181,302	\$ 181,302	\$ 135,428
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 5,859
Trust Interest Payable							\$ 36,515	\$ 36,515	\$ 33,836
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 927,477</b>	<b>\$ 927,477</b>	<b>\$ 718,104</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 139,579	\$ 384	\$ 3,626					\$ 143,589	\$ 353,772
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (12,644)	\$ (1,364)	\$ (1,455)					\$ (15,463)	\$ 65,074
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 126,935</b>	<b>\$ (980)</b>	<b>\$ 2,170</b>					<b>\$ 128,126</b>	<b>\$ 418,847</b>
Revenue Collected in Advance	\$ 0	\$ 112,137	\$ 0					\$ 112,137	\$ 1,894
Liabilities For Deposits	\$ 14,520	\$ 0					\$ 29,984	\$ 44,504	\$ 30,499
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									\$ 0
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									\$ 0
<b>Total Other Liabilities</b>	<b>\$ 14,520</b>	<b>\$ 112,137</b>	<b>\$ 0</b>				<b>\$ 29,984</b>	<b>\$ 156,721</b>	<b>\$ 32,193</b>
<b>Total Liabilities</b>	<b>\$ 245,526</b>	<b>\$ 111,237</b>	<b>\$ 2,186</b>				<b>\$ 4,981,747</b>	<b>\$ 5,340,896</b>	<b>\$ 5,434,199</b>
Fund Balance - Nonspendable	\$ 130,035							\$ 130,035	\$ 85,396
Fund Balance - Restricted	\$ 0	\$ 220,902						\$ 220,902	\$ 441,969
Fund Balance - Committed	\$ 1,056,981	\$ 81,645						\$ 1,138,625	\$ 1,337,103
Fund Balance - Assigned	\$ 184,833							\$ 184,833	\$ 249,851
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 4,792,502	\$ (268,828)	\$ (226,653)					\$ 4,297,021	\$ 3,969,827
<b>Total Fund Balance</b>	<b>\$ 6,164,351</b>	<b>\$ 33,719</b>	<b>\$ (226,853)</b>					<b>\$ 5,971,417</b>	<b>\$ 6,084,148</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 6,409,877</b>	<b>\$ 144,956</b>	<b>\$ (224,467)</b>				<b>\$ 4,981,747</b>	<b>\$ 11,312,113</b>	<b>\$ 11,518,345</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 September									
	Fiscal Year 2017/18								2016/17	
	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	\$ 9,631,203	\$ 17,910					\$ 9,649,113	\$ 20,458,552	\$ 8,982,377	\$ 19,541,789
Improvement and Modernization Fund							\$ 56,577	\$ 56,577		\$ 56,577
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 171,416						\$ 171,416	\$ 1,761,905	\$ 421,167	\$ 1,620,708
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 172,089						\$ 172,089	\$ 1,833,574	\$ 119,982	\$ 1,250,518
Other Miscellaneous								\$ 33,744		\$ 33,744
	\$ 9,974,708	\$ 17,910					\$ 9,992,618	\$ 24,144,352	\$ 9,523,528	\$ 22,503,336
Grants										
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 986,151	\$ 127,500	\$ 1,026,544
Other Judicial Council Grants			\$ 1,310				\$ 1,310	\$ 205,540	\$ 21,747	\$ 322,044
Non-Judicial Council Grants			\$ 1,310				\$ 1,310	\$ 1,191,891	\$ 149,247	\$ 1,348,588
Other Financing Sources										
Interest Income	\$ 1,475	\$ 192					\$ 1,666	\$ 18,606	\$ 710	\$ 11,700
Investment Income										
Donations										
Local Fees	\$ 55,755	\$ 5,423					\$ 61,178	\$ 356,181	\$ 121,451	\$ 697,877
Non-Fee Revenues	\$ 265,649						\$ 265,649	\$ 278,051	\$ 131	\$ 244,959
Enhanced Collections		\$ 282,567					\$ 282,567	\$ 2,320,732	\$ 251,496	\$ 2,317,416
Escheatment										\$ 0
Prior Year Revenue										
County Program - Restricted	\$ 1,714	\$ 25,694					\$ 25,694	\$ 145,774	\$ 13,736	\$ 100,718
Reimbursement Other							\$ 1,714	\$ 1,078,916	\$ 38,322	\$ 939,576
Sale of Fixed Assets										
Other Miscellaneous	\$ 609						\$ 609	\$ 10,000	\$ 8,006	\$ 1,500
	\$ 325,202	\$ 313,876					\$ 639,078	\$ 4,208,260	\$ 433,852	\$ 4,313,746
<b>Total Revenues</b>	<b>\$ 10,299,910</b>	<b>\$ 331,786</b>	<b>\$ 1,310</b>				<b>\$ 10,833,005</b>	<b>\$ 29,544,303</b>	<b>\$ 10,106,624</b>	<b>\$ 28,165,670</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 2,318,745	\$ 162,500	\$ 120,446				\$ 2,601,691	\$ 13,084,323	\$ 2,558,372	\$ 12,591,135
Temp Help	\$ 24,575						\$ 24,575	\$ 61,597	\$ 53,095	\$ 249,869
Overtime	\$ 105						\$ 105		\$ 36	
Staff Benefits	\$ 1,524,120	\$ 131,046	\$ 69,214				\$ 1,724,381	\$ 8,749,889	\$ 1,692,633	\$ 8,274,578
	\$ 3,867,545	\$ 293,547	\$ 189,661				\$ 4,350,782	\$ 21,895,809	\$ 4,304,136	\$ 21,115,582
Operating Expenses and Equipment										
General Expense	\$ 98,526	\$ 34,616	\$ 2,823				\$ 135,965	\$ 575,997	\$ 219,907	\$ 668,917
Printing	\$ 1,031	\$ 520	\$ 0				\$ 1,551	\$ 122,962	\$ 14,889	\$ 116,522
Telecommunications	\$ 25,284	\$ 1,279	\$ 823				\$ 27,386	\$ 166,087	\$ 30,059	\$ 201,774
Postage	\$ 34,245	\$ 6,793	\$ 328				\$ 41,366	\$ 231,255	\$ 42,973	\$ 191,091
Insurance								\$ 11,214		\$ 11,145
In-State Travel	\$ 6,236	\$ 0	\$ 1,317				\$ 7,553	\$ 43,395	\$ 9,642	\$ 40,060
Out-of-State Travel	\$ 2,281						\$ 2,281	\$ 5,592		
Training	\$ 420		\$ 0				\$ 480	\$ 4,730		\$ 1,700
Security Services			\$ 0				\$ 0	\$ 800	\$ 0	\$ 105,719
Facility Operations	\$ 45,954	\$ 1,816	\$ 6,227				\$ 53,997	\$ 366,549	\$ 90,162	\$ 399,075
Utilities	\$ 111	\$ 290	\$ 226				\$ 627	\$ 5,454	\$ 714	\$ 6,100
Contracted Services	\$ 765,430	\$ 241,820	\$ 18,018				\$ 1,025,268	\$ 5,567,504	\$ 885,893	\$ 4,641,164
Consulting and Professional Services	\$ 4,675						\$ 4,675	\$ 34,900	\$ 6,220	\$ 36,000
Information Technology	\$ 453,855	\$ 1,800					\$ 455,655	\$ 886,416	\$ 137,374	\$ 872,635
Major Equipment	\$ 200,961	\$ 0					\$ 200,961	\$ 734,482	\$ 376,425	\$ 876,625
Other Items of Expense	\$ 642	\$ (2)					\$ 640	\$ 5,250	\$ 836	\$ 4,600
	\$ 1,639,651	\$ 288,931	\$ 28,823				\$ 1,958,405	\$ 8,462,587	\$ 1,814,914	\$ 8,173,127
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 26,828						\$ 26,828	\$ 104,448	\$ 17,747	\$ 112,323
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										\$ 100,000
Internal Cost Recovery	\$ (26,616)	\$ 18,136	\$ 8,479				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										
	\$ 212	\$ 18,136	\$ 8,479				\$ 26,828	\$ 104,448	\$ 17,747	\$ 212,323
<b>Total Expenditures</b>	<b>\$ 5,507,408</b>	<b>\$ 600,614</b>	<b>\$ 227,963</b>				<b>\$ 6,335,985</b>	<b>\$ 30,462,844</b>	<b>\$ 6,136,798</b>	<b>\$ 29,501,032</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 4,792,502	\$ (268,828)	\$ (226,653)				\$ 4,297,021	\$ (918,541)	\$ 3,969,827	\$ (1,335,362)
Operating Transfers In (Out)								\$ 0		\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 1,371,849	\$ 302,547	\$ 0				\$ 1,674,396	\$ 1,674,396	\$ 2,114,319	\$ 2,114,319
Ending Balance (Deficit)	\$ 6,164,351	\$ 33,719	\$ (226,653)				\$ 5,971,417	\$ 755,855	\$ 6,084,146	\$ 778,957

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

	For the month ended September									
	Fiscal Year 2017/18								2016/17	
	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	\$ 1,456,190	\$ 228,891			\$ 4,616		\$ 1,689,697	\$ 7,478,397	\$ 1,612,265	\$ 7,892,417
Traffic & Other Infractions	\$ 183,172	\$ 434					\$ 183,606	\$ 785,163	\$ 173,079	\$ 879,218
Other Criminal Cases	\$ 396,406	\$ 0					\$ 396,406	\$ 2,195,403	\$ 437,605	\$ 2,118,717
Civil	\$ 185,376	\$ 9,692					\$ 195,068	\$ 1,166,007	\$ 223,260	\$ 1,123,911
Family & Children Services	\$ 358,299	\$ 19,286			\$ 3,863		\$ 381,448	\$ 2,445,219	\$ 394,898	\$ 2,123,991
Probate, Guardianship & Mental Health Services	\$ 135,367						\$ 135,367	\$ 573,427	\$ 141,337	\$ 544,774
Juvenile Dependency Services	\$ 28,943	\$ 272,110					\$ 301,053	\$ 1,821,878	\$ 199,107	\$ 1,152,722
Juvenile Delinquency Services	\$ 31,922						\$ 31,922	\$ 123,816	\$ 31,302	\$ 138,069
Other Court Operations	\$ 483,209	\$ 548,797					\$ 1,032,006	\$ 3,834,786	\$ 587,615	\$ 3,167,837
Court Interpreters	\$ 57,671	\$ 295,119					\$ 352,790	\$ 1,764,296	\$ 407,690	\$ 1,701,675
Jury Services	\$ 134,082	\$ 27,099	\$ 26,828				\$ 188,009	\$ 884,829	\$ 128,886	\$ 674,916
Security		\$ 1,202					\$ 1,202	\$ 195,779	\$ 0	\$ 151,328
Trial Court Operations Program	\$ 3,450,637	\$ 1,402,630	\$ 26,828		\$ 8,479		\$ 4,888,574	\$ 23,269,000	\$ 4,337,046	\$ 21,669,575
Enhanced Collections	\$ 187,362	\$ 220,323			\$ 18,136		\$ 425,821	\$ 2,320,732	\$ 447,119	\$ 2,317,416
Other Non-Court Operations		\$ 22,327					\$ 22,327	\$ 88,561	\$ 9,498	\$ 52,886
Non-Court Operations Program	\$ 187,362	\$ 242,650			\$ 18,136		\$ 448,148	\$ 2,409,293	\$ 456,617	\$ 2,370,302
Executive Office	\$ 257,981	\$ 8,023			\$ (9,449)		\$ 256,555	\$ 1,327,619	\$ 277,141	\$ 1,348,850
Fiscal Services	\$ 130,177	\$ 5,157			\$ (4,561)		\$ 130,772	\$ 701,673	\$ 147,004	\$ 712,637
Human Resources	\$ 115,990	\$ 4,626			\$ (4,694)		\$ 115,921	\$ 541,214	\$ 102,237	\$ 564,291
Business & Facilities Services		\$ 228,281			\$ 132		\$ 228,414	\$ 546,047	\$ 154,656	\$ 772,332
Information Technology	\$ 208,606	\$ 67,039			\$ (8,043)		\$ 267,601	\$ 1,667,998	\$ 662,095	\$ 2,063,045
Court Administration Program	\$ 712,754	\$ 313,125			\$ (26,616)		\$ 999,263	\$ 4,784,551	\$ 1,343,134	\$ 5,461,155
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 4,350,752	\$ 1,958,405	\$ 26,828		\$ 0		\$ 6,335,985	\$ 30,462,844	\$ 6,136,798	\$ 29,501,032