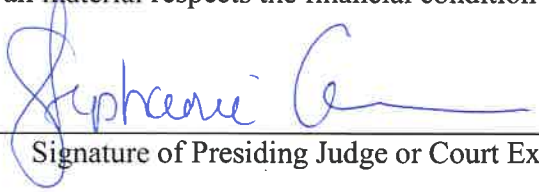


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

02/09/2018

Date

Tulare

Court

FY 17-18 Quarter 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare

Court

FY 17-18 Quarter 2

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 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)	249	235			

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
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended December											
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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 13,143,371	\$ 71,739					\$ 13,215,110	\$ 20,458,552	\$ 12,407,894	\$ 19,541,789	
Improvement and Modernization Fund								\$ 56,577		\$ 56,577	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 582,275						\$ 582,275	\$ 1,761,905	\$ 846,270	\$ 1,620,708	
Civil Coordination Reimbursement (0150091)	\$ 670,647						\$ 670,647	\$ 1,833,574	\$ 460,813	\$ 1,250,518	
MOU Reimbursements (0150010 and General)	\$ 33,744						\$ 33,744	\$ 33,744	\$ 33,744	\$ 33,744	
Other Miscellaneous											
	\$ 14,430,037	\$ 71,739					\$ 14,501,776	\$ 24,144,352	\$ 13,748,721	\$ 22,503,336	
Grants											
AB 1058 Commissioner/Facilitator			\$ 395,948				\$ 395,948	\$ 986,151	\$ 366,283	\$ 1,026,544	
Other Judicial Council Grants			\$ 68,761				\$ 68,761	\$ 205,540	\$ 94,753	\$ 322,044	
Non-Judicial Council Grants			\$ 464,709				\$ 464,709	\$ 1,191,691	\$ 461,038	\$ 1,348,588	
Other Financing Sources											
Interest Income	\$ 12,563	\$ 1,296					\$ 13,859	\$ 18,606	\$ 7,202	\$ 11,700	
Investment Income											
Donations	\$ 0	\$ 3,100					\$ 3,100				
Local Fees	\$ 138,834	\$ 13,325					\$ 152,159	\$ 356,181	\$ 262,447	\$ 697,877	
Non-Fee Revenues	\$ 265,894						\$ 265,894	\$ 278,051	\$ 268,296	\$ 244,959	
Enhanced Collections		\$ 755,473					\$ 755,473	\$ 2,320,732	\$ 782,695	\$ 2,317,416	
Escheatment									\$ 0		
Prior Year Revenue											
County Program - Restricted		\$ 178,371					\$ 178,371	\$ 145,774	\$ 48,481	\$ 100,718	
Reimbursement Other	\$ 61,802						\$ 61,802	\$ 1,078,916	\$ 76,231	\$ 939,576	
Sale of Fixed Assets											
Other Miscellaneous	\$ 4,286	\$ 2					\$ 4,288	\$ 10,000	\$ 9,261	\$ 1,500	
	\$ 483,379	\$ 951,568					\$ 1,434,947	\$ 4,208,260	\$ 1,454,613	\$ 4,313,748	
Total Revenues	\$ 14,913,416	\$ 1,023,307	\$ 464,709				\$ 16,401,432	\$ 29,544,303	\$ 15,664,370	\$ 28,165,670	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,110,332	\$ 405,897	\$ 261,800				\$ 5,777,829	\$ 13,084,323	\$ 5,853,613	\$ 12,591,135	
Temp Help	\$ 54,435						\$ 54,435	\$ 61,597	\$ 120,613	\$ 249,869	
Overtime	\$ 127	\$ 21					\$ 148	\$ 148	\$ 88		
Staff Benefits	\$ 3,302,697	\$ 298,872	\$ 140,920				\$ 3,742,489	\$ 8,749,889	\$ 3,815,120	\$ 8,274,578	
	\$ 8,467,591	\$ 704,590	\$ 402,721				\$ 9,574,902	\$ 21,895,000	\$ 9,709,431	\$ 21,110,562	
Operating Expenses and Equipment											
General Expense	\$ 289,344	\$ 48,003	\$ 8,038				\$ 345,386	\$ 575,997	\$ 382,141	\$ 668,917	
Printing	\$ 38,095	\$ 2,055	\$ 236				\$ 40,386	\$ 122,962	\$ 69,609	\$ 116,522	
Telecommunications	\$ 63,277	\$ 3,177	\$ 2,046				\$ 68,499	\$ 166,087	\$ 67,069	\$ 201,774	
Postage	\$ 67,295	\$ 17,081	\$ 833				\$ 85,209	\$ 231,255	\$ 88,174	\$ 191,091	
Insurance	\$ 10,108						\$ 10,108	\$ 11,214	\$ 10,230	\$ 11,145	
In-State Travel	\$ 13,873	\$ 0	\$ 4,791				\$ 18,664	\$ 43,395	\$ 26,861	\$ 40,060	
Out-of-State Travel	\$ 3,295	\$ 579					\$ 3,874	\$ 5,592			
Training	\$ 420		\$ 60				\$ 480	\$ 4,730	\$ 1,493	\$ 1,700	
Security Services	\$ 15		\$ 0				\$ 15	\$ 800	\$ 20,637	\$ 105,719	
Facility Operations	\$ 170,902	\$ 4,838	\$ 20,911				\$ 196,651	\$ 366,549	\$ 171,888	\$ 399,075	
Utilities	\$ 435	\$ 965	\$ 841				\$ 2,241	\$ 5,454	\$ 2,266	\$ 6,100	
Contracted Services	\$ 1,758,251	\$ 536,297	\$ 89,193				\$ 2,383,740	\$ 5,567,504	\$ 2,147,880	\$ 4,641,164	
Consulting and Professional Services	\$ 14,345						\$ 14,345	\$ 34,900	\$ 17,215	\$ 36,000	
Information Technology	\$ 520,466	\$ 19,893					\$ 540,359	\$ 586,416	\$ 628,800	\$ 872,635	
Major Equipment	\$ 370,505	\$ 30,760					\$ 401,265	\$ 734,482	\$ 376,425	\$ 876,625	
Other Items of Expense	\$ 1,523	\$ 0					\$ 1,523	\$ 5,250	\$ 1,608	\$ 4,600	
	\$ 3,322,148	\$ 663,648	\$ 126,949				\$ 4,112,745	\$ 6,462,587	\$ 4,012,266	\$ 8,173,277	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 57,378						\$ 57,378	\$ 104,448	\$ 40,672	\$ 112,323	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs										\$ 100,000	
Internal Cost Recovery	\$ (104,099)	\$ 56,222	\$ 47,876				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (339,250)						\$ (339,250)		\$ 0		
	\$ (385,971)	\$ 56,222	\$ 47,876				\$ (281,872)	\$ 104,448	\$ 40,672	\$ 212,323	
Total Expenditures	\$ 11,403,769	\$ 1,424,460	\$ 577,546				\$ 13,405,775	\$ 30,462,844	\$ 13,842,398	\$ 28,501,032	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,509,647	\$ (401,153)	\$ (112,837)				\$ 2,995,657	\$ (918,541)	\$ 1,821,972	\$ (1,335,362)	
Operating Transfers In (Out)								\$ 0	\$ 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)	\$ 4,881,496	\$ 198,606	\$ (112,837)				\$ 4,870,660	\$ 755,855	\$ 3,936,290	\$ 778,957	

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

For the month ended December									
Fiscal Year 2017/18									
	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	\$ 806,200	\$ (171,461)	\$ (574,105)				\$ 12,970	\$ 73,605	\$ (59,300)
Payroll	\$ 265,978	\$ 60,523	\$ 30,180					\$ 356,682	\$ 120
Jury									
Revolving	\$ 14,858							\$ 14,858	\$ 23,210
Other									
Distribution									
Civil Filing Fees								\$ 0	\$ 0
Trust								\$ (26,982)	\$ (23,629)
Credit Card									
Cash on Hand	\$ 5,900							\$ 5,900	\$ 6,200
Cash with County	\$ 0	\$ 0						\$ 0	\$ 0
Cash Outside of the JCC								\$ 3,561,405	\$ 3,719,913
Cash Equivalents	\$ 3,250,137							\$ 1,443,669	\$ 5,324,764
Total Cash and Cash Equivalents	\$ 4,343,074	\$ (110,937)	\$ (543,925)				\$ 4,991,061	\$ 8,679,272	\$ 8,991,277
Short-Term Investment									
Investments									\$ 5,859
Total Investments									\$ 5,859
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 54,926	\$ 0	\$ 0					\$ 54,926	\$ 166,459
Dishonored Checks									
Due From Employee	\$ 611	\$ 0	\$ 0					\$ 611	\$ 611
Civil Jury Fees		\$ 0	\$ 0					\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 165,563						\$ 165,563	\$ 12,244
Due From Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 436,313					\$ 436,313	\$ 222,727
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 429							\$ 429	\$ 81
Total Receivables	\$ 55,966	\$ 165,563	\$ 436,313				\$ 0	\$ 657,841	\$ 402,122
Prepaid Expenses - General	\$ 152,131							\$ 152,131	\$ 105,522
Salary and Travel Advances	\$ 0	\$ 0	\$ 90					\$ 90	\$ 0
Counties									
Total Prepaid Expenses	\$ 152,131	\$ 0	\$ 90					\$ 152,221	\$ 105,522
Other Assets	\$ 14,000							\$ 14,000	\$ 14,000
Total Other Assets	\$ 14,000							\$ 14,000	\$ 14,000
Total Assets	\$ 4,565,170	\$ 54,625	\$ (107,522)				\$ 4,991,061	\$ 9,503,334	\$ 9,518,779
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 41,009	\$ 837	\$ 3,129				\$ 0	\$ 44,975	\$ 80,414
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 429	\$ 429	\$ 81
Due to Other Courts									
Due to State	\$ 98,816							\$ 98,816	\$ 0
TC145 Liability							\$ 415,347	\$ 415,347	\$ 387,872
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	\$ 1,478	\$ 134	\$ 16					\$ 1,628	\$ 3,690
Interest								\$ 1,287	\$ 299
Miscellaneous Accts Pay and Accrued Liab									
Total Accounts Payable and Accrued Liab	\$ 141,303	\$ 970	\$ 3,145				\$ 3,978,468	\$ 4,123,888	\$ 4,192,269
Civil							\$ 757,306	\$ 757,306	\$ 545,034
Criminal							\$ 180,422	\$ 180,422	\$ 137,144
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 5,859
Trust Interest Payable							\$ 38,358	\$ 38,358	\$ 34,196
Miscellaneous Trust									
Total Trust Deposits							\$ 976,085	\$ 976,085	\$ 722,232
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (316,733)	\$ 384	\$ 3,626					\$ (312,724)	\$ 457,090
Deferred Compensation Payable	\$ 690							\$ 690	\$ 7,499
Deductions Payable	\$ (155,129)	\$ (1,364)	\$ (1,455)					\$ (157,948)	\$ 168,709
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ (471,173)	\$ (980)	\$ 2,170					\$ (469,982)	\$ 633,297
Revenue Collected in Advance	\$ 0	\$ 153,161	\$ 0					\$ 153,161	\$ 1,694
Liabilities For Deposits	\$ 13,544	\$ 80					\$ 36,507	\$ 50,131	\$ 32,996
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 13,544	\$ 153,241	\$ 0				\$ 36,507	\$ 203,292	\$ 34,690
Total Liabilities	\$ (316,326)	\$ 153,231	\$ 5,315				\$ 4,991,061	\$ 4,833,281	\$ 5,562,488
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	\$ 3,509,647	\$ (401,153)	\$ (112,837)					\$ 2,995,657	\$ 1,821,972
Total Fund Balance	\$ 4,881,496	\$ (98,606)	\$ (112,837)					\$ 4,670,253	\$ 3,938,290
Total Liabilities and Fund Balance	\$ 4,565,170	\$ 54,625	\$ (107,522)				\$ 4,991,061	\$ 9,503,334	\$ 9,518,779

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

	For the month ended December								2016/17	
	Fiscal Year 2017/18									
	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	\$ 3,144,102	\$ 492,785			\$ 25,322	\$ (7)	\$ 3,662,202	\$ 7,478,397	\$ 3,693,420	\$ 7,892,417
Traffic & Other Infractions	\$ 381,915	\$ 1,718					\$ 383,632	\$ 785,163	\$ 418,249	\$ 879,218
Other Criminal Cases	\$ 832,458	\$ 0					\$ 832,458	\$ 2,195,403	\$ 1,042,187	\$ 2,118,717
Civil	\$ 384,751	\$ 42,485					\$ 427,236	\$ 1,166,007	\$ 511,914	\$ 1,123,911
Family & Children Services	\$ 801,805	\$ 139,681			\$ 22,555	\$ (87)	\$ 963,954	\$ 2,445,219	\$ 947,859	\$ 2,123,991
Probate, Guardianship & Mental Health Services	\$ 286,782						\$ 286,782	\$ 573,427	\$ 283,686	\$ 544,774
Juvenile Dependency Services	\$ 61,508	\$ 675,800					\$ 737,309	\$ 1,821,878	\$ 485,299	\$ 1,152,722
Juvenile Delinquency Services	\$ 67,753						\$ 67,753	\$ 123,816	\$ 71,005	\$ 138,069
Other Court Operations	\$ 1,169,675	\$ 847,726					\$ 2,017,401	\$ 3,834,786	\$ 1,356,703	\$ 3,167,837
Court Interpreters	\$ 137,984	\$ 654,533					\$ 792,517	\$ 1,764,296	\$ 875,499	\$ 1,701,675
Jury Services	\$ 260,681	\$ 74,571	\$ 57,378				\$ 392,630	\$ 884,829	\$ 326,114	\$ 674,916
Security		\$ 98,009					\$ 98,009	\$ 195,779	\$ 20,637	\$ 151,328
Trial Court Operations Program	\$ 7,529,414	\$ 3,027,309	\$ 57,378		\$ 47,876	\$ (94)	\$ 10,661,883	\$ 23,269,000	\$ 10,032,572	\$ 21,669,575
Enhanced Collections	\$ 413,664	\$ 461,749			\$ 56,222		\$ 931,636	\$ 2,320,732	\$ 1,004,571	\$ 2,317,416
Other Non-Court Operations		\$ 52,309					\$ 52,309	\$ 88,561	\$ 29,869	\$ 52,886
Non-Court Operations Program	\$ 413,664	\$ 514,058			\$ 56,222		\$ 983,945	\$ 2,409,293	\$ 1,034,440	\$ 2,370,302
Executive Office	\$ 593,937	\$ 31,334			\$ (27,966)		\$ 597,305	\$ 1,327,619	\$ 639,029	\$ 1,348,850
Fiscal Services	\$ 298,247	\$ 15,315			\$ (19,139)	\$ (339,156)	\$ (44,733)	\$ 701,673	\$ 341,126	\$ 712,637
Human Resources	\$ 260,756	\$ 10,484			\$ (12,710)		\$ 258,530	\$ 541,214	\$ 232,999	\$ 564,291
Business & Facilities Services		\$ 332,215			\$ (4,534)		\$ 327,681	\$ 546,047	\$ 183,754	\$ 772,332
Information Technology	\$ 478,884	\$ 182,031			\$ (39,750)		\$ 621,165	\$ 1,667,998	\$ 1,378,478	\$ 2,063,045
Court Administration Program	\$ 1,631,824	\$ 571,378			\$ (104,099)	\$ (339,156)	\$ 1,759,947	\$ 4,784,551	\$ 2,775,366	\$ 5,461,155
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 9,574,902	\$ 4,112,745	\$ 57,378		\$ 0	\$ (339,250)	\$ 13,405,775	\$ 30,462,844	\$ 13,842,398	\$ 29,501,032