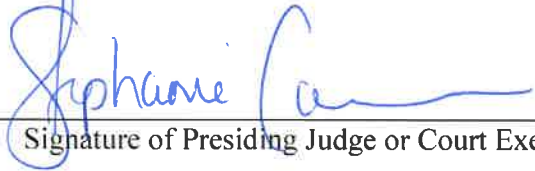


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

02/05/2019

Date

Tulare

Court

FY 18-19 Quarter 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare

Court

FY 18-19 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 18-19 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)	257	247	249		

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
 Balance Sheet
 (Unaudited)

	For the month ended December								
	Fiscal Year 2018/19							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	\$ 770,229	\$ (160,780)	\$ (566,270)			\$ 36,899	\$ 80,077	\$ 73,605	
Payroll	\$ 1,336	\$ 0	\$ 0				\$ 1,336	\$ 356,682	
Jury									
Revolving	\$ 30,000						\$ 30,000	\$ 14,858	
Other									
Distribution									
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust						\$ (18,501)	\$ (18,501)	\$ (26,982)	
Credit Card									
Cash on Hand	\$ 6,100						\$ 6,100	\$ 5,900	
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	
Cash Outside of the JCC						\$ 3,019,140	\$ 3,019,140	\$ 3,561,405	
Cash Equivalents	\$ 2,474,566					\$ 1,507,816	\$ 3,982,382	\$ 4,693,805	
Total Cash and Cash Equivalents	\$ 3,282,231	\$ (160,780)	\$ (566,270)			\$ 4,545,353	\$ 7,100,534	\$ 8,679,272	
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 54,926	
Dishonored Checks									
Due From Employee	\$ 611						\$ 611	\$ 611	
Civil Jury Fees	\$ 0						\$ 0	\$ 0	
Trust									
Due From Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	
Due From Other Governments	\$ 44,147	\$ 364,951					\$ 409,098	\$ 165,563	
Due From Other Courts	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Due From State	\$ 6,381	\$ 0	\$ 426,782				\$ 433,164	\$ 436,313	
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0						\$ 0	\$ 429	
Total Receivables	\$ 51,139	\$ 364,951	\$ 426,782			\$ 0	\$ 842,872	\$ 657,841	
Prepaid Expenses - General	\$ 174,485						\$ 174,485	\$ 152,131	
Salary and Travel Advances	\$ 0	\$ 0					\$ 0	\$ 90	
Counties									
Total Prepaid Expenses	\$ 174,485	\$ 0					\$ 174,485	\$ 152,221	
Other Assets	\$ 14,000						\$ 14,000	\$ 14,000	
Total Other Assets	\$ 14,000						\$ 14,000	\$ 14,000	
Total Assets	\$ 3,521,855	\$ 204,171	\$ (139,488)			\$ 4,545,353	\$ 8,131,891	\$ 9,503,334	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 400	\$ 0	\$ 0			\$ 0	\$ 400	\$ 44,975	
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 429	
Due to Other Courts									
Due to State								\$ 98,816	
TC145 Liability						\$ 399,057	\$ 399,057	\$ 415,347	
Due to Other Governments	\$ 0					\$ 3,019,140	\$ 3,019,140	\$ 3,561,405	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,530	\$ 0	\$ 0				\$ 1,530	\$ 1,628	
Interest						\$ 2,799	\$ 2,799	\$ 1,287	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,929	\$ 0	\$ 0			\$ 3,420,996	\$ 3,422,925	\$ 4,123,886	
Civil						\$ 675,684	\$ 675,684	\$ 757,306	
Criminal						\$ 358,917	\$ 358,917	\$ 180,422	
Unreconciled - Civil and Criminal						\$ 0	\$ 0	\$ 0	
Trust Held Outside of the JCC						\$ 0	\$ 0	\$ 0	
Trust Interest Payable						\$ 48,401	\$ 48,401	\$ 38,358	
Miscellaneous Trust									
Total Trust Deposits						\$ 1,083,002	\$ 1,083,002	\$ 976,085	
Accrued Payroll	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Benefits Payable	\$ (305,773)	\$ (5,924)	\$ (806)				\$ (312,502)	\$ (312,724)	
Deferred Compensation Payable	\$ 10,675						\$ 10,675	\$ 690	
Deductions Payable	\$ 162,699	\$ 0	\$ 0				\$ 162,699	\$ (157,948)	
Payroll Clearing								\$ 0	
Total Payroll Liabilities	\$ (132,399)	\$ (5,924)	\$ (806)				\$ (139,126)	\$ (469,982)	
Revenue Collected in Advance	\$ 0	\$ 264,384	\$ 0				\$ 264,384	\$ 153,161	
Liabilities For Deposits	\$ 17,621	\$ 80				\$ 41,356	\$ 59,056	\$ 50,131	
Jury Fees - Non-Interest						\$ 0	\$ 0	\$ 0	
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 17,621	\$ 264,464	\$ 0			\$ 41,356	\$ 323,440	\$ 203,292	
Total Liabilities	\$ (112,848)	\$ 258,540	\$ (806)			\$ 4,545,353	\$ 4,890,239	\$ 4,833,281	
Total Fund Balance	\$ 3,634,703	\$ (54,369)	\$ (138,682)				\$ 3,441,652	\$ 4,670,053	
Total Liabilities and Fund Balance	\$ 3,521,855	\$ 204,171	\$ (139,488)			\$ 4,545,353	\$ 8,131,891	\$ 9,503,334	

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 2018/19							2017/18			
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
Non-Grant		Grant									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 14,537,928	\$ 71,511					\$ 14,609,439	\$ 24,013,613	\$ 13,215,110	\$ 20,458,552	
Improvement and Modernization Fund								\$ 59,691		\$ 56,577	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 355,684						\$ 355,684	\$ 1,823,142	\$ 582,275	\$ 1,761,905	
Civil Coordination Reimbursement (0150091)	\$ 734,875						\$ 734,875	\$ 2,070,183	\$ 670,647	\$ 1,833,574	
MOU Reimbursements (0150010 and General)	\$ 33,744						\$ 33,744	\$ 33,744	\$ 33,744	\$ 33,744	
Other Miscellaneous											
	\$ 15,662,231	\$ 71,511					\$ 15,733,742	\$ 28,000,373	\$ 14,501,776	\$ 24,144,352	
Grants											
AB 1058 Commissioner/Facilitator			\$ 392,990				\$ 392,990	\$ 998,869	\$ 395,948	\$ 986,151	
Other Judicial Council Grants			\$ 24,823				\$ 24,823	\$ 139,000	\$ 68,761	\$ 205,540	
Non-Judicial Council Grants											
			\$ 417,813				\$ 417,813	\$ 1,137,869	\$ 464,709	\$ 1,191,691	
Other Financing Sources											
Interest Income	\$ 17,049	\$ 2,466					\$ 19,515	\$ 44,427	\$ 13,859	\$ 18,606	
Investment Income											
Donations	\$ 0	\$ 535					\$ 535		\$ 3,100		
Local Fees	\$ 118,824	\$ 12,188					\$ 131,012	\$ 369,980	\$ 152,159	\$ 356,181	
Non-Fee Revenues	\$ 265,866						\$ 265,866	\$ 267,708	\$ 265,894	\$ 278,051	
Enhanced Collections		\$ 806,669					\$ 806,669	\$ 2,420,063	\$ 755,473	\$ 2,326,318	
Escheatment											
Prior Year Revenue											
County Program - Restricted	\$ 6,314	\$ 207,751					\$ 214,065	\$ 881,698	\$ 178,371	\$ 145,774	
Reimbursement Other	\$ 103,979						\$ 103,979	\$ 547,563	\$ 61,802	\$ 1,078,916	
Sale of Fixed Assets											
Other Miscellaneous	\$ 353	\$ 75					\$ 428	\$ 28,685	\$ 4,288	\$ 10,000	
	\$ 512,386	\$ 1,029,684					\$ 1,542,070	\$ 4,390,124	\$ 1,434,947	\$ 4,213,846	
Total Revenues	\$ 16,174,616	\$ 1,101,195	\$ 417,813				\$ 17,693,625	\$ 33,698,368	\$ 16,401,432	\$ 29,549,889	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,916,995	\$ 463,229	\$ 261,850				\$ 6,642,073	\$ 14,527,175	\$ 5,777,829	\$ 13,101,545	
Temp Help	\$ 52,637						\$ 52,637	\$ 88,377	\$ 54,435	\$ 89,579	
Overtime	\$ 779	\$ 24					\$ 802		\$ 148		
Staff Benefits	\$ 4,028,666	\$ 358,186	\$ 153,940				\$ 4,540,791	\$ 10,290,406	\$ 3,742,489	\$ 8,766,454	
	\$ 9,999,076	\$ 821,438	\$ 415,790				\$ 11,238,304	\$ 24,905,958	\$ 9,574,902	\$ 21,957,578	
Operating Expenses and Equipment											
General Expense	\$ 242,454	\$ 78,013	\$ 6,261				\$ 326,728	\$ 858,971	\$ 345,386	\$ 591,364	
Printing	\$ 28,168	\$ 1,137	\$ 273				\$ 29,578	\$ 113,570	\$ 40,388	\$ 124,222	
Telecommunications	\$ 70,756	\$ 1,900	\$ 1,181				\$ 73,838	\$ 260,130	\$ 68,499	\$ 166,087	
Postage	\$ 53,193	\$ 24,594	\$ 336				\$ 78,123	\$ 252,091	\$ 85,209	\$ 231,255	
Insurance	\$ 10,550						\$ 10,550	\$ 11,170	\$ 10,108	\$ 11,214	
In-State Travel	\$ 25,739	\$ 338	\$ 3,502				\$ 29,579	\$ 52,715	\$ 18,664	\$ 43,395	
Out-of-State Travel	\$ 3,190						\$ 3,190	\$ 3,300	\$ 3,874	\$ 5,592	
Training	\$ 3,950						\$ 3,950	\$ 14,150	\$ 480	\$ 4,730	
Security Services								\$ 860	\$ 15	\$ 800	
Facility Operations	\$ 182,255	\$ 4,809	\$ 17,037				\$ 204,101	\$ 534,769	\$ 196,651	\$ 366,549	
Utilities	\$ 980	\$ 1,341	\$ 1,150				\$ 3,471	\$ 5,261	\$ 2,241	\$ 5,454	
Contracted Services	\$ 1,699,317	\$ 521,484	\$ 56,294				\$ 2,277,095	\$ 5,491,653	\$ 2,383,740	\$ 5,569,978	
Consulting and Professional Services	\$ 13,065						\$ 13,065	\$ 42,060	\$ 14,345	\$ 34,900	
Information Technology	\$ 524,665	\$ 10,400					\$ 535,065	\$ 634,310	\$ 540,359	\$ 586,416	
Major Equipment	\$ 146,986						\$ 146,986	\$ 475,208	\$ 401,265	\$ 734,482	
Other Items of Expense	\$ 1,919	\$ 50					\$ 1,969	\$ 4,840	\$ 1,523	\$ 5,250	
	\$ 3,007,188	\$ 644,066	\$ 86,035				\$ 3,737,289	\$ 8,765,058	\$ 4,112,745	\$ 6,481,688	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 54,881						\$ 54,881	\$ 125,694	\$ 57,378	\$ 104,448	
Judgements, Settlements and Claims	\$ 0						\$ 0				
Debt Service											
Other											
Capital Costs								\$ 175,000			
Internal Cost Recovery	\$ (121,790)	\$ 67,120	\$ 54,670				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ (339,250)		
	\$ (66,909)	\$ 67,120	\$ 54,670				\$ 54,881	\$ 300,694	\$ (281,872)	\$ 104,448	
Total Expenditures	\$ 12,939,355	\$ 1,532,624	\$ 556,496				\$ 15,028,474	\$ 33,961,710	\$ 13,405,775	\$ 30,543,714	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,235,261	\$ (431,428)	\$ (138,682)				\$ 2,665,150	\$ (263,344)	\$ 2,995,657	\$ (993,825)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 399,442	\$ 377,059	\$ 0				\$ 776,502	\$ 776,502	\$ 1,674,396	\$ 1,674,396	
Ending Balance (Deficit)	\$ 3,834,703	\$ (54,369)	\$ (138,682)				\$ 3,441,652	\$ 513,158	\$ 4,670,053	\$ 600,571	

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

	For the month ended December									
	Fiscal Year 2018/19							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	\$ 3,613,470	\$ 508,714			\$ 29,762		\$ 4,151,946	\$ 7,382,719	\$ 3,662,202	\$ 7,538,249
Traffic & Other Infractions	\$ 313,688	\$ 1,699					\$ 315,387	\$ 726,339	\$ 383,632	\$ 786,106
Other Criminal Cases	\$ 1,066,608	\$ 312					\$ 1,066,920	\$ 2,580,847	\$ 832,458	\$ 2,198,823
Civil	\$ 499,693	\$ 38,620					\$ 538,313	\$ 1,178,078	\$ 427,236	\$ 1,170,108
Family & Children Services	\$ 930,937	\$ 106,107			\$ 24,909		\$ 1,061,952	\$ 2,570,714	\$ 963,954	\$ 2,464,488
Probate, Guardianship & Mental Health Services	\$ 325,166						\$ 325,166	\$ 704,821	\$ 286,782	\$ 573,427
Juvenile Dependency Services	\$ 52,239	\$ 672,817					\$ 725,056	\$ 1,819,395	\$ 737,309	\$ 1,821,878
Juvenile Delinquency Services	\$ 76,237						\$ 76,237	\$ 136,897	\$ 67,753	\$ 123,816
Other Court Operations	\$ 1,585,443	\$ 551,929	\$ 0				\$ 2,137,372	\$ 6,737,415	\$ 2,017,401	\$ 4,151,548
Court Interpreters	\$ 204,165	\$ 612,875					\$ 817,040	\$ 1,827,344	\$ 792,517	\$ 1,764,296
Jury Services	\$ 253,601	\$ 73,783	\$ 54,881				\$ 382,265	\$ 979,594	\$ 392,630	\$ 884,829
Security		\$ 34					\$ 34	\$ 0	\$ 98,009	\$ 195,779
Trial Court Operations Program	\$ 8,921,247	\$ 2,566,889	\$ 54,881		\$ 54,670		\$ 11,597,688	\$ 26,644,163	\$ 10,661,883	\$ 23,873,346
Enhanced Collections	\$ 485,379	\$ 479,678			\$ 67,120		\$ 1,032,177	\$ 2,420,113	\$ 931,636	\$ 2,326,318
Other Non-Court Operations		\$ 42,305					\$ 42,305	\$ 124,998	\$ 52,309	\$ 88,561
Non-Court Operations Program	\$ 485,379	\$ 521,983			\$ 67,120		\$ 1,074,482	\$ 2,545,111	\$ 983,945	\$ 2,414,879
Executive Office	\$ 614,033	\$ 17,607			\$ (30,984)		\$ 600,656	\$ 1,241,222	\$ 597,305	\$ 1,252,524
Fiscal Services	\$ 327,614	\$ 16,171			\$ (16,940)		\$ 326,846	\$ 732,565	\$ (44,733)	\$ 694,737
Human Resources	\$ 304,136	\$ 8,761			\$ (15,460)		\$ 297,437	\$ 656,233	\$ 258,530	\$ 549,658
Business & Facilities Services		\$ 142,638			\$ (8,587)		\$ 134,051	\$ 313,390	\$ 327,681	\$ 336,258
Information Technology	\$ 583,895	\$ 463,239			\$ (49,819)		\$ 997,316	\$ 1,829,026	\$ 621,165	\$ 1,622,312
Court Administration Program	\$ 1,829,678	\$ 648,417			\$ (121,790)		\$ 2,356,305	\$ 4,772,436	\$ 1,759,947	\$ 4,455,489
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,236,304	\$ 3,737,289	\$ 54,881		\$ 0		\$ 15,028,474	\$ 33,961,710	\$ 13,405,775	\$ 30,543,714