

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

12/07/2018

Date

Tulare

Court

FY 18-19 Quarter 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare
Court

FY 18-19 Quarter 1
Fiscal Year and Ending Quarter

FOOTNOTES

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

Tulare
 Court
 FY 18-19 Quarter 1
 Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs)¹ (OPTIONAL)	247			
Court Employee Positions (FTEs)	257			

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 September							2017/18	
	Fiscal Year 2018/19								
	Governmental Funds					Proprietary Funds	Fiduciary Funds		Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ 155,631	\$ 96,717	\$ (443,314)				\$ 16,855	\$ (174,112)	\$ 27,744
Payroll	\$ (121)	\$ 0	\$ 0					\$ (121)	\$ (3,290)
Jury									
Revolving	\$ 30,000							\$ 30,000	\$ 22,492
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (189,033)	\$ (189,033)	\$ (25,597)
Credit Card									
Cash on Hand	\$ 5,900							\$ 5,900	\$ 6,100
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Outside of the JCC							\$ 3,019,140	\$ 3,019,140	\$ 3,561,405
Cash Equivalents	\$ 4,619,308						\$ 1,537,570	\$ 6,156,878	\$ 7,187,280
Total Cash and Cash Equivalents	\$ 4,810,717	\$ 96,717	\$ (443,314)				\$ 4,384,532	\$ 8,048,852	\$ 10,776,133
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 0	\$ 0					\$ 0	\$ 54,736
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	\$ 0	\$ 14,842						\$ 14,842	\$ 276,897
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 218,897					\$ 218,897	\$ 59,054
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 611	\$ 14,842	\$ 218,897				\$ 0	\$ 234,349	\$ 391,298
Prepaid Expenses - General	\$ 71,944							\$ 71,944	\$ 130,591
Salary and Travel Advances	\$ 0	\$ 0						\$ 0	\$ 90
Counties									
Total Prepaid Expenses	\$ 71,944	\$ 0						\$ 71,944	\$ 130,681
Other Assets	\$ 14,000							\$ 14,000	\$ 14,000
Total Other Assets	\$ 14,000							\$ 14,000	\$ 14,000
Total Assets	\$ 4,897,272	\$ 111,558	\$ (224,417)				\$ 4,384,532	\$ 8,168,946	\$ 11,312,113
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 19,614	\$ 632	\$ 374				\$ 0	\$ 20,619	\$ 4,215
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State									\$ 98,816
TC145 Liability							\$ 492,702	\$ 492,702	\$ 461,894
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	\$ 1,132	\$ 0	\$ 0					\$ 1,132	\$ 1,056
Interest							\$ 2,108	\$ 2,108	\$ 988
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 20,746	\$ 632	\$ 374				\$ 3,513,950	\$ 3,535,701	\$ 4,128,372
Civil							\$ 659,664	\$ 659,664	\$ 709,680
Criminal							\$ 124,424	\$ 124,424	\$ 181,302
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 45,327	\$ 45,327	\$ 36,515
Miscellaneous Trust									
Total Trust Deposits							\$ 829,415	\$ 829,415	\$ 927,477
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (169,273)	\$ (5,924)	\$ (806)					\$ (176,003)	\$ 143,589
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (8,080)	\$ 0	\$ 0					\$ (8,080)	\$ (15,463)
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ (177,354)	\$ (5,924)	\$ (806)					\$ (184,083)	\$ 128,126
Revenue Collected in Advance	\$ 0	\$ 53,741	\$ 0					\$ 53,741	\$ 112,137
Liabilities For Deposits	\$ 14,908	\$ 80					\$ 41,167	\$ 56,155	\$ 44,584
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 14,908	\$ 53,821	\$ 0				\$ 41,167	\$ 109,896	\$ 156,721
Total Liabilities	\$ (141,700)	\$ 48,529	\$ (432)				\$ 4,384,532	\$ 4,290,929	\$ 5,340,696
Total Fund Balance	\$ 5,038,972	\$ 63,030	\$ (223,985)					\$ 4,878,017	\$ 5,971,417
Total Liabilities and Fund Balance	\$ 4,897,272	\$ 111,558	\$ (224,417)				\$ 4,384,532	\$ 8,168,946	\$ 11,312,113

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 2018/19											
	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	\$ 10,420,066	\$ 17,824					\$ 10,437,890	\$ 24,013,613	\$ 9,649,113	\$ 20,458,552	
Improvement and Modernization Fund								\$ 59,691		\$ 56,577	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ (62,668)						\$ (62,668)	\$ 1,823,142	\$ 171,416	\$ 1,761,905	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 199,398						\$ 199,398	\$ 2,070,183	\$ 172,089	\$ 1,833,574	
Other Miscellaneous								\$ 33,744		\$ 33,744	
	\$ 10,556,796	\$ 17,824					\$ 10,574,820	\$ 28,000,373	\$ 9,992,618	\$ 24,144,352	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 998,869	\$ 0	\$ 986,151	
Other Judicial Council Grants			\$ 8,798				\$ 8,798	\$ 139,000	\$ 1,310	\$ 205,540	
Non-Judicial Council Grants											
			\$ 8,798				\$ 8,798	\$ 1,137,869	\$ 1,310	\$ 1,191,691	
Other Financing Sources											
Interest Income	\$ 2,409	\$ 456					\$ 2,865	\$ 44,427	\$ 1,666	\$ 18,606	
Investment Income											
Donations											
Local Fees	\$ 48,929	\$ 5,044					\$ 53,973	\$ 369,980	\$ 61,178	\$ 356,181	
Non-Fee Revenues	\$ 191						\$ 191	\$ 267,708	\$ 265,649	\$ 278,051	
Enhanced Collections		\$ 264,145					\$ 264,145	\$ 2,420,063	\$ 282,567	\$ 2,326,318	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 25,976					\$ 25,976	\$ 881,698	\$ 25,694	\$ 145,774	
Reimbursement Other	\$ 909						\$ 909	\$ 547,563	\$ 1,714	\$ 1,078,918	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3	\$ 75					\$ 78	\$ 28,685	\$ 609	\$ 10,000	
	\$ 52,439	\$ 295,696					\$ 348,135	\$ 4,580,124	\$ 639,078	\$ 4,213,846	
Total Revenues	\$ 10,609,235	\$ 313,520	\$ 8,798				\$ 10,931,593	\$ 33,680,306	\$ 10,633,005	\$ 20,549,889	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,531,686	\$ 190,316	\$ 126,918				\$ 2,848,920	\$ 14,505,205	\$ 2,801,891	\$ 13,101,545	
Temp Help	\$ 18,491						\$ 18,491	\$ 88,377	\$ 24,575	\$ 89,579	
Overtime	\$ 752	\$ 10					\$ 762		\$ 105		
Staff Benefits	\$ 1,843,467	\$ 163,379	\$ 78,086				\$ 2,084,933	\$ 10,271,330	\$ 1,724,381	\$ 6,766,454	
	\$ 4,394,397	\$ 353,705	\$ 205,004				\$ 4,953,106	\$ 24,864,912	\$ 4,350,752	\$ 21,957,578	
Operating Expenses and Equipment											
General Expense	\$ 89,521	\$ 1,277	\$ 1,998				\$ 92,796	\$ 835,771	\$ 135,985	\$ 591,364	
Printing	\$ 3,398	\$ 414	\$ 0				\$ 3,810	\$ 96,110	\$ 1,551	\$ 124,222	
Telecommunications	\$ 45,604	\$ 1,250	\$ 777				\$ 47,631	\$ 260,130	\$ 27,386	\$ 168,087	
Postage	\$ 23,310	\$ 5,903	\$ 87				\$ 29,300	\$ 252,091	\$ 41,386	\$ 231,255	
Insurance	\$ 286						\$ 286	\$ 11,170		\$ 11,214	
In-State Travel	\$ 8,385	\$ 338	\$ 440				\$ 9,163	\$ 51,715	\$ 7,553	\$ 43,395	
Out-of-State Travel	\$ 533						\$ 533	\$ 2,000	\$ 2,281	\$ 5,582	
Training	\$ 545						\$ 545	\$ 12,150	\$ 480	\$ 4,730	
Security Services								\$ 860	\$ 0	\$ 900	
Facility Operations	\$ 76,668	\$ 1,480	\$ 5,525				\$ 83,673	\$ 528,979	\$ 53,997	\$ 368,549	
Utilities	\$ 443	\$ 27	\$ 503				\$ 972	\$ 5,261	\$ 627	\$ 5,454	
Contracted Services	\$ 746,731	\$ 233,059	\$ 18,448				\$ 998,239	\$ 5,491,653	\$ 1,025,288	\$ 5,569,978	
Consulting and Professional Services	\$ 3,505						\$ 3,505	\$ 42,060	\$ 4,675	\$ 34,900	
Information Technology	\$ 579,686	\$ 6,200					\$ 585,886	\$ 629,010	\$ 455,655	\$ 586,416	
Major Equipment	\$ (1,165)						\$ (1,165)	\$ 475,208	\$ 200,981	\$ 734,482	
Other Items of Expense	\$ 584	\$ 0					\$ 584	\$ 4,840	\$ 640	\$ 5,260	
	\$ 1,578,032	\$ 249,947	\$ 27,779				\$ 1,855,758	\$ 8,939,009	\$ 1,958,405	\$ 6,481,688	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 21,175						\$ 21,175	\$ 125,694	\$ 26,828	\$ 104,448	
Judgements, Settlements and Claims	\$ 0						\$ 0				
Debt Service											
Other											
Capital Costs								\$ 175,000	\$ 0	\$ 0	
Internal Cost Recovery	\$ (23,898)	\$ 23,898					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (2,724)	\$ 23,898					\$ 21,175	\$ 300,694	\$ 26,828	\$ 104,448	
Total Expenditures	\$ 5,969,705	\$ 627,550	\$ 232,783				\$ 6,830,038	\$ 33,884,814	\$ 6,335,985	\$ 30,543,714	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,639,530	\$ (314,030)	\$ (223,985)				\$ 4,101,515	\$ (166,248)	\$ 4,297,021	\$ (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)	\$ 5,038,972	\$ 63,030	\$ (223,985)				\$ 4,878,017	\$ 610,254	\$ 5,971,417	\$ 680,571	

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

For the month ended September										
Fiscal Year 2018/19										
	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	\$ 1,592,484	\$ 224,276					\$ 1,816,760	\$ 7,363,984	\$ 1,689,697	\$ 7,538,249
Traffic & Other Infractions	\$ 135,861	\$ 425					\$ 136,286	\$ 726,339	\$ 183,606	\$ 786,106
Other Criminal Cases	\$ 465,053						\$ 465,053	\$ 2,580,847	\$ 396,406	\$ 2,198,823
Civil	\$ 231,976	\$ 10,264					\$ 242,240	\$ 1,178,078	\$ 195,068	\$ 1,170,108
Family & Children Services	\$ 420,777	\$ 34,243					\$ 455,020	\$ 2,529,668	\$ 381,448	\$ 2,464,488
Probate, Guardianship & Mental Health Services	\$ 138,939						\$ 138,939	\$ 704,821	\$ 135,367	\$ 573,427
Juvenile Dependency Services	\$ 20,475	\$ 269,127					\$ 289,602	\$ 1,819,395	\$ 301,053	\$ 1,821,878
Juvenile Delinquency Services	\$ 33,484						\$ 33,484	\$ 136,897	\$ 31,922	\$ 123,816
Other Court Operations	\$ 684,864	\$ 241,220	\$ 0				\$ 926,084	\$ 6,723,380	\$ 1,032,006	\$ 4,151,548
Court Interpreters	\$ 91,173	\$ 273,491					\$ 364,664	\$ 1,827,344	\$ 352,790	\$ 1,764,296
Jury Services	\$ 112,667	\$ 36,162	\$ 21,175				\$ 170,004	\$ 953,008	\$ 185,009	\$ 884,829
Security		\$ 34					\$ 34	\$ 1,428	\$ 1,202	\$ 195,779
	\$ 3,927,755	\$ 1,089,241	\$ 21,175				\$ 5,038,170	\$ 26,545,189	\$ 4,886,574	\$ 23,673,346
Trial Court Operations Program										
Enhanced Collections	\$ 209,226	\$ 217,431			\$ 23,898		\$ 450,556	\$ 2,420,113	\$ 425,821	\$ 2,326,318
Other Non-Court Operations		\$ 22,160					\$ 22,160	\$ 124,998	\$ 22,327	\$ 98,561
	\$ 209,226	\$ 239,591			\$ 23,898		\$ 472,716	\$ 2,545,111	\$ 448,148	\$ 2,414,879
Non-Court Operations Program										
Executive Office	\$ 275,229	\$ 4,549			\$ (4,223)		\$ 275,555	\$ 1,238,022	\$ 256,555	\$ 1,252,524
Fiscal Services	\$ 145,020	\$ 4,971			\$ (2,227)		\$ 147,764	\$ 732,435	\$ 130,772	\$ 694,737
Human Resources	\$ 135,139	\$ 3,049			\$ (2,075)		\$ 136,113	\$ 656,233	\$ 115,921	\$ 549,658
Business & Facilities Services		\$ 22,692			\$ (65)		\$ 22,626	\$ 310,962	\$ 228,414	\$ 336,258
Information Technology	\$ 260,736	\$ 491,664			\$ (15,307)		\$ 737,093	\$ 1,836,662	\$ 267,601	\$ 1,622,312
	\$ 816,124	\$ 526,926			\$ (23,898)		\$ 1,319,152	\$ 4,774,314	\$ 999,263	\$ 4,455,489
Court Administration Program										
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,953,106	\$ 1,855,758	\$ 21,175		\$ 0		\$ 6,830,038	\$ 33,864,614	\$ 6,335,985	\$ 30,543,714