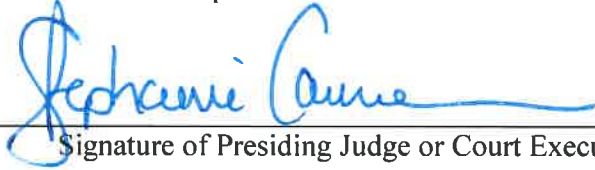


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

08/19/2019

---

Date

Tulare

---

Court

FY 18-19 Quarter 4

---

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Tulare

Court

FY 18-19 Quarter 4

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 4

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)	257	247	249	250	251

<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 June:							Total Funds (Info. Purposes Only)	2017/18 Total Funds (Info. Purposes Only)
	Fiscal Year 2018/19								
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
General	Special Revenue								
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (389,575)	\$ 372,443	\$ 0				\$ 34,194	\$ 17,062	\$ 35,927
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury Revolving	\$ 26,919							\$ 26,919	\$ 25,227
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (493,090)	\$ (493,090)	\$ (35,950)
Cash on Hand	\$ 6,100							\$ 6,100	\$ 5,900
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Outside of the JCC							\$ 3,206,249	\$ 3,206,249	\$ 3,019,140
Cash Equivalents	\$ 598,303						\$ 1,572,000	\$ 2,170,303	\$ 1,924,274
<b>Total Cash and Cash Equivalents</b>	<b>\$ 241,747</b>	<b>\$ 372,443</b>	<b>\$ 0</b>				<b>\$ 4,319,352</b>	<b>\$ 4,933,542</b>	<b>\$ 4,974,519</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 5,188	\$ 1,065					\$ 0	\$ 6,253	\$ 4,959
Accounts Receivable - General	\$ 18,306	\$ 370,940	\$ 0					\$ 389,245	\$ 314,279
Dishonored Checks									
Due From Employee	\$ 3,683							\$ 3,683	\$ 611
Civil Jury Fees	\$ 1,208							\$ 1,208	\$ 1,450
Trust									
Due From Other Funds	\$ 547,937		\$ 0					\$ 547,937	\$ 337,487
Due From Other Governments	\$ 94,798	\$ 185,220						\$ 280,018	\$ 74,947
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ 1,048,370	\$ 49,988	\$ 416,910				\$ 0	\$ 1,515,269	\$ 1,282,348
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,107							\$ 2,107	\$ 95
<b>Total Receivables</b>	<b>\$ 1,721,596</b>	<b>\$ 607,213</b>	<b>\$ 416,910</b>				<b>\$ 0</b>	<b>\$ 2,745,721</b>	<b>\$ 2,016,174</b>
Prepaid Expenses - General	\$ 191,490							\$ 191,490	\$ 159,833
Salary and Travel Advances	\$ 0	\$ 0						\$ 0	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 191,490</b>	<b>\$ 0</b>						<b>\$ 191,490</b>	<b>\$ 159,833</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>\$ 2,168,835</b>	<b>\$ 979,656</b>	<b>\$ 416,910</b>				<b>\$ 4,319,352</b>	<b>\$ 7,894,753</b>	<b>\$ 7,164,526</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 469,081	\$ 160,200	\$ 64,990					\$ 694,271	\$ 691,297
Accounts Payable - General	\$ 2,650	\$ 0	\$ 0				\$ 0	\$ 2,650	\$ 65
Due to Other Funds	\$ 1,888	\$ 259,038	\$ 287,011				\$ 2,107	\$ 550,044	\$ 337,582
Due to Other Courts									
Due to State									\$ 0
TC145 Liability							\$ 508,940	\$ 508,940	\$ 508,110
Due to Other Governments	\$ 0						\$ 3,206,249	\$ 3,206,249	\$ 3,019,140
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 877	\$ 0	\$ 0					\$ 877	\$ 827
Interest							\$ 897	\$ 897	\$ 565
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 474,495</b>	<b>\$ 419,238</b>	<b>\$ 352,001</b>				<b>\$ 3,718,194</b>	<b>\$ 4,963,928</b>	<b>\$ 4,557,585</b>
Civil							\$ 435,522	\$ 435,522	\$ 625,804
Criminal							\$ 68,944	\$ 68,944	\$ 64,075
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 54,886	\$ 54,886	\$ 43,163
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 559,352</b>	<b>\$ 559,352</b>	<b>\$ 733,041</b>
Accrued Payroll	\$ 408,612	\$ 111,191	\$ 55,858					\$ 575,661	\$ 549,108
Benefits Payable	\$ (3,035)	\$ 14,662	\$ 9,051					\$ 20,677	\$ 44,418
Deferred Compensation Payable	\$ 15,382							\$ 15,382	\$ 14,222
Deductions Payable	\$ 461,392	\$ (113)	\$ 0					\$ 461,279	\$ 379,754
Payroll Clearing									\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 882,350</b>	<b>\$ 125,739</b>	<b>\$ 64,909</b>					<b>\$ 1,072,999</b>	<b>\$ 987,502</b>
Revenue Collected in Advance	\$ 0	\$ 53,906	\$ 0					\$ 53,906	\$ 53,741
Liabilities For Deposits	\$ 19,586	\$ 80					\$ 41,807	\$ 61,473	\$ 56,155
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 19,586</b>	<b>\$ 53,986</b>	<b>\$ 0</b>				<b>\$ 41,807</b>	<b>\$ 115,379</b>	<b>\$ 109,896</b>
<b>Total Liabilities</b>	<b>\$ 1,376,431</b>	<b>\$ 589,963</b>	<b>\$ 416,910</b>				<b>\$ 4,319,352</b>	<b>\$ 6,711,657</b>	<b>\$ 6,388,024</b>
<b>Total Fund Balance</b>	<b>\$ 792,403</b>	<b>\$ 389,693</b>	<b>\$ 0</b>					<b>\$ 1,173,096</b>	<b>\$ 776,502</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,168,835</b>	<b>\$ 979,656</b>	<b>\$ 416,910</b>				<b>\$ 4,319,352</b>	<b>\$ 7,894,753</b>	<b>\$ 7,164,526</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 June									
	Fiscal Year 2018/19							2017/18		
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant							
<b>REVENUES</b>										
State Financing Sources										
Tnal Court Trust Fund	\$ 23,746,850	\$ 213,929					\$ 23,960,779	\$ 24,013,613	\$ 20,487,436	\$ 20,458,552
Improvement and Modernization Fund	\$ 59,691						\$ 59,691	\$ 59,691	\$ 56,577	\$ 56,577
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 1,733,056						\$ 1,733,056	\$ 1,823,142	\$ 1,780,097	\$ 1,761,905
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 2,053,857						\$ 2,053,857	\$ 2,070,183	\$ 1,868,736	\$ 1,833,574
Other Miscellaneous	\$ 33,744						\$ 33,744	\$ 33,744	\$ 33,744	\$ 33,744
	\$ 27,627,198	\$ 213,929					\$ 27,841,127	\$ 28,000,373	\$ 24,226,590	\$ 24,144,352
Grants										
AB 1058 Commissioner/Facilitator			\$ 966,121				\$ 966,121	\$ 998,869	\$ 1,005,486	\$ 986,151
Other Judicial Council Grants			\$ 135,760				\$ 135,760	\$ 139,000	\$ 209,396	\$ 205,540
Non-Judicial Council Grants										
			\$ 1,101,881				\$ 1,101,881	\$ 1,137,869	\$ 1,214,882	\$ 1,191,691
Other Financing Sources										
Interest Income	\$ 66,751	\$ 7,808					\$ 74,559	\$ 44,427	\$ 48,458	\$ 18,606
Investment Income										
Donations	\$ 0	\$ 2,285					\$ 2,285		\$ 3,100	
Local Fees	\$ 287,420	\$ 29,362					\$ 316,782	\$ 369,980	\$ 370,438	\$ 356,181
Non-Fee Revenues	\$ 267,349						\$ 267,349	\$ 267,708	\$ 267,385	\$ 278,051
Enhanced Collections		\$ 2,594,344					\$ 2,594,344	\$ 2,420,063	\$ 2,222,378	\$ 2,326,318
Escheatment										
Prior Year Revenue										
County Program - Restricted	\$ 17,446	\$ 857,418					\$ 874,863	\$ 881,698	\$ 871,088	\$ 145,774
Reimbursement Other	\$ 594,161						\$ 594,161	\$ 547,563	\$ 511,148	\$ 1,078,916
Sale of Fixed Assets										
Other Miscellaneous	\$ 3,451	\$ 120					\$ 3,571	\$ 28,685	\$ 28,734	\$ 10,000
	\$ 1,236,579	\$ 3,491,336					\$ 4,727,915	\$ 4,560,124	\$ 4,322,730	\$ 4,213,848
<b>Total Revenues</b>	<b>\$ 28,863,777</b>	<b>\$ 3,705,265</b>	<b>\$ 1,101,881</b>				<b>\$ 33,670,923</b>	<b>\$ 33,698,366</b>	<b>\$ 29,764,202</b>	<b>\$ 29,549,889</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 12,794,347	\$ 1,039,486	\$ 522,531				\$ 14,356,367	\$ 14,527,175	\$ 13,368,284	\$ 13,101,545
Temp Help	\$ 83,229						\$ 83,229	\$ 88,377	\$ 89,886	\$ 89,578
Overtime	\$ 1,355	\$ 207					\$ 1,562		\$ 4,201	
Staff Benefits	\$ 8,976,237	\$ 835,205	\$ 337,434				\$ 10,148,876	\$ 10,290,406	\$ 8,791,652	\$ 8,766,454
	\$ 21,855,168	\$ 1,874,900	\$ 859,965				\$ 24,590,034	\$ 24,905,958	\$ 22,254,023	\$ 21,957,578
Operating Expenses and Equipment										
General Expense	\$ 772,424	\$ 141,449	\$ 13,172				\$ 927,044	\$ 858,971	\$ 862,660	\$ 591,364
Printing	\$ 75,855	\$ 3,071	\$ 616				\$ 79,543	\$ 113,570	\$ 95,936	\$ 124,222
Telecommunications	\$ 310,952	\$ 10,648	\$ 6,631				\$ 328,231	\$ 280,130	\$ 178,805	\$ 166,087
Postage	\$ 136,764	\$ 69,614	\$ 1,006				\$ 207,385	\$ 252,091	\$ 208,558	\$ 231,255
Insurance	\$ 12,337						\$ 12,337	\$ 11,170	\$ 10,133	\$ 11,214
In-State Travel	\$ 55,644	\$ 797	\$ 5,610				\$ 62,050	\$ 62,715	\$ 47,223	\$ 43,396
Out-of-State Travel	\$ 4,596	\$ 340					\$ 4,936	\$ 3,300	\$ 5,605	\$ 5,592
Training	\$ 6,249	\$ 0					\$ 6,249	\$ 14,150	\$ 8,172	\$ 4,730
Security Services	\$ 69						\$ 69	\$ 860	\$ 852	\$ 800
Facility Operations	\$ 516,340	\$ 9,885	\$ 43,680				\$ 568,906	\$ 534,769	\$ 376,965	\$ 366,549
Utilities	\$ 1,648	\$ 2,833	\$ 1,665				\$ 6,145	\$ 5,281	\$ 4,963	\$ 5,454
Contracted Services	\$ 3,900,345	\$ 1,385,967	\$ 181,844				\$ 5,468,156	\$ 5,491,653	\$ 5,573,958	\$ 5,569,978
Consulting and Professional Services	\$ 36,255						\$ 36,255	\$ 42,060	\$ 34,155	\$ 34,900
Information Technology	\$ 651,429	\$ 10,400					\$ 661,829	\$ 634,310	\$ 618,969	\$ 586,416
Major Equipment	\$ 177,510						\$ 177,510	\$ 475,208	\$ 543,939	\$ 734,482
Other Items of Expense	\$ 5,958	\$ 60					\$ 6,018	\$ 4,840	\$ 4,801	\$ 5,250
	\$ 6,664,374	\$ 1,635,064	\$ 254,224				\$ 8,553,662	\$ 8,755,058	\$ 8,575,395	\$ 8,481,688
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 129,715						\$ 129,715	\$ 125,694	\$ 123,506	\$ 104,448
Judgements, Settlements and Claims	\$ 0						\$ 0		\$ 50,000	
Debt Service										
Other										
Capital Costs								\$ 175,000	\$ 0	\$ 0
Internal Cost Recovery	\$ (333,235)	\$ 198,978	\$ 134,257				\$ 918	\$ 0	\$ (340,826)	\$ 0
Prior Year Expense Adjustment	\$ 918						\$ 918		\$ (187,321)	
	\$ (202,603)	\$ 198,978	\$ 134,257				\$ 130,633	\$ 300,694	\$ (187,321)	\$ 104,448
<b>Total Expenditures</b>	<b>\$ 28,316,939</b>	<b>\$ 3,708,943</b>	<b>\$ 1,248,448</b>				<b>\$ 33,274,328</b>	<b>\$ 33,981,710</b>	<b>\$ 30,662,097</b>	<b>\$ 30,543,714</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 546,838	\$ (3,677)	\$ (146,566)				\$ 396,595	\$ (263,344)	\$ (897,895)	\$ (993,825)
Operating Transfers In (Out)	\$ (153,877)	\$ 7,311	\$ 146,566				\$ 0	\$ 0	\$ 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)	\$ 792,403	\$ 380,693	\$ 0				\$ 1,173,096	\$ 513,158	\$ 776,502	\$ 680,571

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

For the month ended June										
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 7,794,340	\$ 1,092,355			\$ 74,571		\$ 8,961,267	\$ 7,382,719	\$ 8,539,480	\$ 7,538,249
Traffic & Other Infractions	\$ 626,366	\$ 5,098					\$ 631,464	\$ 726,339	\$ 773,076	\$ 786,106
Other Criminal Cases	\$ 2,342,633	\$ 0					\$ 2,342,633	\$ 2,580,847	\$ 2,041,992	\$ 2,198,823
Civil	\$ 1,112,432	\$ 107,835					\$ 1,220,267	\$ 1,178,078	\$ 1,012,465	\$ 1,170,108
Family & Children Services	\$ 2,014,796	\$ 324,253			\$ 59,686	\$ 561	\$ 2,399,296	\$ 2,570,714	\$ 2,304,072	\$ 2,464,488
Probate, Guardianship & Mental Health Services	\$ 715,551						\$ 715,551	\$ 704,821	\$ 658,316	\$ 573,427
Juvenile Dependency Services	\$ 121,947	\$ 1,591,232					\$ 1,713,179	\$ 1,819,395	\$ 1,767,134	\$ 1,821,878
Juvenile Delinquency Services	\$ 186,545						\$ 186,545	\$ 136,897	\$ 158,065	\$ 123,816
Other Court Operations	\$ 3,542,676	\$ 1,434,582	\$ 0				\$ 4,977,258	\$ 6,737,415	\$ 4,809,892	\$ 4,151,548
Court Interpreters	\$ 432,583	\$ 1,305,395					\$ 1,737,978	\$ 1,827,344	\$ 1,783,365	\$ 1,764,296
Jury Services	\$ 529,783	\$ 186,104	\$ 129,715			\$ 357	\$ 845,959	\$ 979,594	\$ 718,984	\$ 884,829
Security		\$ 30,108					\$ 30,108	\$ 0	\$ 149,354	\$ 195,779
Trial Court Operations Program	\$ 19,419,653	\$ 6,076,962	\$ 129,715		\$ 134,257	\$ 918	\$ 25,761,505	\$ 26,644,163	\$ 24,716,194	\$ 23,673,346
Enhanced Collections	\$ 1,126,078	\$ 1,269,408			\$ 198,978		\$ 2,594,464	\$ 2,420,113	\$ 2,222,425	\$ 2,326,318
Other Non-Court Operations		\$ 80,742					\$ 80,742	\$ 124,998	\$ 124,998	\$ 88,561
Non-Court Operations Program	\$ 1,126,078	\$ 1,350,150			\$ 198,978		\$ 2,675,206	\$ 2,545,111	\$ 2,347,423	\$ 2,414,879
Executive Office	\$ 1,352,361	\$ 49,258			\$ (93,640)		\$ 1,307,979	\$ 1,241,222	\$ 1,251,814	\$ 1,252,524
Fiscal Services	\$ 770,582	\$ 77,213			\$ (56,279)		\$ 791,516	\$ 732,565	\$ 327,995	\$ 694,737
Human Resources	\$ 648,944	\$ 33,548			\$ (45,789)		\$ 636,702	\$ 656,233	\$ 571,594	\$ 549,658
Business & Facilities Services		\$ 168,663			\$ (12,726)		\$ 155,937	\$ 313,390	\$ 237,804	\$ 336,258
Information Technology	\$ 1,272,416	\$ 797,868			\$ (124,801)		\$ 1,945,483	\$ 1,829,026	\$ 1,209,273	\$ 1,622,312
Court Administration Program	\$ 4,044,303	\$ 1,126,550			\$ (333,235)		\$ 4,837,617	\$ 4,772,436	\$ 3,598,480	\$ 4,455,489
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 24,590,034</b>	<b>\$ 8,553,662</b>	<b>\$ 129,715</b>		<b>\$ 0</b>	<b>\$ 918</b>	<b>\$ 33,274,328</b>	<b>\$ 33,961,710</b>	<b>\$ 30,662,097</b>	<b>\$ 30,543,714</b>

### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Tulare

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	191,490	-	191,490	-	-	-	-	-	-	<b>191,490</b>
Restricted	-	-	-	380,693	-	-	-	-	-	<b>380,693</b>
Committed	500,000	-	500,000	-	-	-	-	-	-	<b>500,000</b>
Assigned	100,913	-	100,913	-	-	-	-	-	-	<b>100,913</b>
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 792,403</b>	<b>\$ -</b>	<b>\$ 792,403</b>	<b>\$ 380,693</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,173,096</b>