

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

10/22/2020

Date

Tulare

Court

FY 20-21 Quarter 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare

Court

FY 20-21 Quarter 1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tulare

Court

FY 20-21 Quarter 1

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)	261	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 September									
		Fiscal Year 2020/21							2019/20		
	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	\$ (620,199)	\$ 1,122,067	\$ (428,842)				\$ 122,801	\$ 195,828	\$ (18,486)		
Payroll	\$ 1,218	\$ 0	\$ 0					\$ 1,218	\$ 1,336		
Jury Revolving	\$ 30,000							\$ 30,000	\$ 30,000		
Other Distribution							\$ 63,067	\$ 63,067	\$ 0		
Civil Filing Fees							\$ 0	\$ 0	\$ 0		
Trust Credit Card	\$ 0						\$ (56,885)	\$ (56,885)	\$ (29,178)		
Cash on Hand	\$ 6,300							\$ 6,300	\$ 6,100		
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0		
Cash Outside of the JCC							\$ 0	\$ 0	\$ 3,206,249		
Cash Equivalents	\$ 5,273,988						\$ 2,918,188	\$ 8,192,176	\$ 5,593,023		
Total Cash and Cash Equivalents	\$ 4,691,308	\$ 1,122,067	\$ (428,842)				\$ 3,047,172	\$ 8,431,705	\$ 8,789,045		
Short-Term Investment Investments											
Total Investments											
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0		
Accounts Receivable - General	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Dishonored Checks									\$ 611		
Due From Employee	\$ 0							\$ 0	\$ 0		
Civil Jury Fees									\$ 0		
Trust									\$ 0		
Due From Other Funds	\$ 0		\$ 0					\$ 0	\$ 0		
Due From Other Governments	\$ 375,591	\$ 5,168						\$ 380,759	\$ 340,409		
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0		
Due From State	\$ 0		\$ 209,593					\$ 209,593	\$ 355,990		
Trust Due To/From							\$ 44,744	\$ 44,744			
Distribution Due To/From							\$ 8,552	\$ 8,552			
Civil Filing Fee Due To/From									\$ 0		
General Due To/From	\$ 60	\$ 0						\$ 60	\$ 0		
Total Receivables	\$ 375,651	\$ 5,168	\$ 209,593				\$ 53,296	\$ 643,707	\$ 697,010		
Prepaid Expenses - General	\$ 218,154							\$ 218,154	\$ 191,490		
Salary and Travel Advances	\$ 158	\$ 0						\$ 158	\$ 0		
Counties											
Total Prepaid Expenses	\$ 218,312	\$ 0						\$ 218,312	\$ 191,490		
Other Assets	\$ 14,000							\$ 14,000	\$ 14,000		
Total Other Assets	\$ 14,000							\$ 14,000	\$ 14,000		
Total Assets	\$ 5,299,270	\$ 1,127,235	\$ (219,249)				\$ 3,100,468	\$ 9,307,725	\$ 9,691,544		
LIABILITIES AND FUND BALANCES											
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Accounts Payable - General	\$ 1,257	\$ 0	\$ 0				\$ 0	\$ 1,257	\$ 0		
Due to Other Funds	\$ 5	\$ 41	\$ 0				\$ 53,310	\$ 53,356	\$ 0		
Due to Other Courts											
Due to State											
TC145 Liability							\$ 364,128	\$ 364,128	\$ 529,530		
Due to Other Governments	\$ 0						\$ 0	\$ 0	\$ 3,206,249		
AB145 Due to Other Government Agency							\$ 268,587	\$ 268,587			
Due to Other Public Agencies											
Sales and Use Tax	\$ 449	\$ 0	\$ 0					\$ 449	\$ 1,141		
Interest							\$ 107	\$ 107	\$ 1,877		
Miscellaneous Accts. Pay. and Accrued Liab.											
Total Accounts Payable and Accrued Liab.	\$ 1,710	\$ 41	\$ 0				\$ 686,132	\$ 687,884	\$ 3,738,798		
Civil							\$ 384,654	\$ 384,654	\$ 489,725		
Criminal							\$ 1,816,492	\$ 1,816,492	\$ 68,940		
Unreconciled - Civil and Criminal	\$ 0						\$ 117,050	\$ 117,050	\$ 0		
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0		
Trust Interest Payable							\$ 52,370	\$ 52,370	\$ 49,831		
Miscellaneous Trust											
Total Trust Deposits	\$ 0						\$ 2,370,566	\$ 2,370,566	\$ 608,496		
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Benefits Payable	\$ (308,268)	\$ 12,299	\$ 9,051					\$ (286,919)	\$ (232,372)		
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0		
Deductions Payable	\$ (182,665)	\$ (407)	\$ 0					\$ (183,072)	\$ (10,821)		
Payroll Clearing											
Total Payroll Liabilities	\$ (490,934)	\$ 11,892	\$ 9,051					\$ (469,991)	\$ (243,193)		
Revenue Collected in Advance	\$ 0	\$ 1,151,611	\$ 0					\$ 1,151,611	\$ 53,906		
Liabilities For Deposits	\$ 8,750	\$ 80					\$ 43,770	\$ 52,600	\$ 59,865		
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0		
Fees - Partial Payment & Overpayment							\$ 0	\$ 0			
Uncleared Collections											
Other Miscellaneous Liabilities	\$ 0						\$ 0	\$ 0			
Total Other Liabilities	\$ 8,750	\$ 1,151,691	\$ 0				\$ 43,770	\$ 1,204,211	\$ 113,770		
Total Liabilities	\$ (480,473)	\$ 1,163,624	\$ 9,051				\$ 3,100,468	\$ 3,792,670	\$ 4,217,872		
Total Fund Balance	\$ 5,779,743	\$ (36,389)	\$ (228,300)					\$ 5,515,054	\$ 5,473,672		
Total Liabilities and Fund Balance	\$ 5,299,270	\$ 1,127,235	\$ (219,249)				\$ 3,100,468	\$ 9,307,725	\$ 9,691,544		

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 2020/21										2019/20	
	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	\$ 10,057,151	\$ 17,628					\$ 10,074,779	\$ 23,260,223	\$ 10,481,239	\$ 24,928,169	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 59,691	\$ 0	\$ 59,691	
Judges' Compensation (0150019)							\$ 232,367	\$ 1,621,556	\$ (68,366)	\$ 1,738,953	
Court Interpreter (0150037)	\$ 232,367										
Civil Coordination Reimbursement (0150091)							\$ 156,449	\$ 2,389,028	\$ 196,525	\$ 2,202,273	
MOU Reimbursements (0150010 and General)	\$ 156,449							\$ 33,744		\$ 33,744	
Other Miscellaneous											
	\$ 10,445,967	\$ 17,628					\$ 10,463,595	\$ 27,364,242	\$ 10,609,398	\$ 28,962,830	
Grants											
AB 1058 Commissioner/Facilitator			\$ (9,630)				\$ (9,630)	\$ 827,528	\$ 133,524	\$ 974,500	
Other Judicial Council Grants			\$ 7,468				\$ 7,468	\$ 140,200	\$ (79)	\$ 119,024	
Non-Judicial Council Grants											
			\$ (2,162)				\$ (2,162)	\$ 967,726	\$ 133,446	\$ 1,093,524	
Other Financing Sources											
Interest Income	\$ 205	\$ 49					\$ 254	\$ 79,181	\$ 4,242	\$ 66,751	
Investment Income											
Donations										\$ 535	
Local Fees	\$ 34,175	\$ 4,201					\$ 38,376	\$ 271,548	\$ 51,349	\$ 316,635	
Non-Fee Revenues	\$ 290,253						\$ 290,253	\$ 291,809	\$ 287,791	\$ 267,586	
Enhanced Collections		\$ 229,025					\$ 229,025	\$ 2,859,242	\$ 357,092	\$ 2,803,445	
Escheatment											
Prior Year Revenue	\$ 797						\$ 797				
County Program - Restricted	\$ 18,097	\$ 10,740					\$ 28,837	\$ 754,384	\$ 14,472	\$ 875,028	
Reimbursement Other	\$ 130,508						\$ 130,508	\$ 483,857	\$ 4,133	\$ 449,201	
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0	\$ 6,875	\$ 310	\$ 3,405	
	\$ 474,034	\$ 244,015					\$ 718,049	\$ 4,746,896	\$ 719,389	\$ 4,782,588	
Total Revenues	\$ 10,920,002	\$ 261,643	\$ (2,162)				\$ 11,179,482	\$ 33,078,864	\$ 11,462,233	\$ 34,838,942	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,702,234	\$ 231,440	\$ 124,793				\$ 3,058,467	\$ 14,785,034	\$ 3,127,586	\$ 15,208,926	
Temp Help									\$ 6,643	\$ 39,139	
Overtime	\$ 25	\$ 7					\$ 32	\$ 267			
Staff Benefits	\$ 1,923,091	\$ 186,175	\$ 78,278				\$ 2,187,544	\$ 10,972,290	\$ 2,231,612	\$ 11,246,278	
	\$ 4,625,349	\$ 417,622	\$ 203,071				\$ 5,246,043	\$ 25,757,324	\$ 5,366,109	\$ 26,492,343	
Operating Expenses and Equipment											
General Expense	\$ 124,646	\$ 43,106	\$ 854				\$ 168,606	\$ 877,140	\$ 124,457	\$ 1,006,176	
Printing	\$ 3,975	\$ 2,072					\$ 6,047	\$ 119,873	\$ 10,749	\$ 113,730	
Telecommunications	\$ 37,595	\$ 3,846	\$ 903				\$ 42,344	\$ 250,398	\$ 58,324	\$ 281,998	
Postage	\$ 25,136	\$ 5,841	\$ 229				\$ 31,206	\$ 195,770	\$ 27,601	\$ 231,347	
Insurance	\$ 401						\$ 401	\$ 17,000	\$ 266	\$ 14,110	
In-State Travel	\$ 556	\$ 239	\$ 108				\$ 903	\$ 21,919	\$ 12,479	\$ 63,430	
Out-of-State Travel										\$ 4,596	
Training								\$ 11,190	\$ 9,340	\$ 11,500	
Security Services											
Facility Operations	\$ 93,721	\$ 3,421	\$ 4,671				\$ 101,813	\$ 453,105	\$ 69,688	\$ 450,553	
Utilities	\$ 39	\$ 0	\$ 17				\$ 56	\$ 6,379	\$ 334	\$ 6,181	
Contracted Services	\$ 712,655	\$ 72,200	\$ 16,284				\$ 801,139	\$ 5,244,265	\$ 966,995	\$ 5,555,815	
Consulting and Professional Services	\$ 4,590						\$ 4,590	\$ 31,675	\$ 4,185	\$ 36,255	
Information Technology	\$ 560,593	\$ 16,439					\$ 577,031	\$ 783,346	\$ 478,765	\$ 796,525	
Major Equipment								\$ 25,000		\$ 51,000	
Other Items of Expense	\$ 533						\$ 533	\$ 4,561	\$ 702	\$ 5,300	
	\$ 1,564,440	\$ 147,163	\$ 23,067				\$ 1,734,670	\$ 8,041,621	\$ 1,763,885	\$ 8,628,516	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 28,834						\$ 28,834	\$ 147,400	\$ 31,663	\$ 147,400	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs										\$ 125,000	
Internal Cost Recovery	\$ (33,336)	\$ 33,336					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (4,502)	\$ 33,336					\$ 28,834	\$ 147,400	\$ 31,663	\$ 272,400	
Total Expenditures	\$ 5,185,287	\$ 598,122	\$ 226,138				\$ 7,009,547	\$ 33,946,345	\$ 7,161,657	\$ 35,393,258	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,734,714	\$ (336,480)	\$ (228,300)				\$ 4,169,935	\$ (867,481)	\$ 4,300,576	\$ (554,317)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,045,029	\$ 300,091	\$ 0				\$ 1,345,120	\$ 1,345,120	\$ 1,173,096	\$ 1,173,096	
Ending Balance (Deficit)	\$ 5,779,743	\$ (36,389)	\$ (228,300)				\$ 5,515,054	\$ 477,639	\$ 5,473,672	\$ 618,779	

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

	For the month ended September									
	Fiscal Year 2020/21							2019/20		
	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	\$ 1,690,791	\$ 143,752			\$ 6,015		\$ 1,840,559	\$ 9,567,650	\$ 1,833,751	\$ 9,594,017
Traffic & Other Infractions	\$ 127,590						\$ 127,590	\$ 730,916	\$ 138,678	\$ 722,540
Other Criminal Cases	\$ 499,730	\$ 0					\$ 499,730	\$ 2,831,244	\$ 498,284	\$ 2,683,426
Civil	\$ 234,852	\$ 4,590					\$ 239,442	\$ 1,439,914	\$ 232,146	\$ 1,462,613
Family & Children Services	\$ 416,603	\$ 37,252					\$ 453,855	\$ 2,624,969	\$ 510,884	\$ 2,614,474
Probate, Guardianship & Mental Health Services	\$ 146,819						\$ 146,819	\$ 626,972	\$ 137,844	\$ 704,489
Juvenile Dependency Services	\$ 36,996	\$ 265,205					\$ 302,201	\$ 1,917,920	\$ 302,844	\$ 1,921,920
Juvenile Delinquency Services	\$ 57,491						\$ 57,491	\$ 242,484	\$ 58,486	\$ 241,909
Other Court Operations	\$ 748,780	\$ 270,044					\$ 1,018,824	\$ 3,659,534	\$ 1,253,985	\$ 4,872,569
Court Interpreters	\$ 67,467	\$ 320,869					\$ 388,335	\$ 1,626,556	\$ 384,774	\$ 1,786,147
Jury Services	\$ 89,434	\$ 13,408	\$ 28,834				\$ 131,676	\$ 817,632	\$ 198,084	\$ 843,008
Security								\$ 700	\$ 20	\$ 50
Trial Court Operations Program	\$ 4,116,552	\$ 1,055,121	\$ 28,834		\$ 6,015		\$ 5,206,522	\$ 26,086,491	\$ 5,549,780	\$ 27,447,162
Enhanced Collections	\$ 260,774	\$ 76,355			\$ 27,322		\$ 364,451	\$ 2,859,242	\$ 572,429	\$ 2,803,445
Other Non-Court Operations		\$ 5,168					\$ 5,168	\$ 43,984	\$ 9,301	\$ 80,742
Non-Court Operations Program	\$ 260,774	\$ 81,523			\$ 27,322		\$ 369,619	\$ 2,903,226	\$ 581,731	\$ 2,884,187
Executive Office	\$ 260,570	\$ 3,635			\$ (10,015)		\$ 254,189	\$ 1,249,582	\$ 308,689	\$ 1,389,866
Fiscal Services	\$ 195,002	\$ 5,814			\$ (7,447)		\$ 193,369	\$ 952,373	\$ 209,497	\$ 977,633
Human Resources	\$ 144,915	\$ 4,886			\$ (5,580)		\$ 144,220	\$ 718,675	\$ 138,496	\$ 688,640
Business & Facilities Services		\$ 1,387					\$ 1,387	\$ 41,234	\$ 16,037	\$ 63,142
Information Technology	\$ 268,230	\$ 582,305			\$ (10,294)		\$ 840,241	\$ 1,994,764	\$ 357,427	\$ 1,942,629
Court Administration Program	\$ 868,717	\$ 598,026			\$ (33,336)		\$ 1,433,407	\$ 4,956,628	\$ 1,030,146	\$ 5,061,910
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,246,043	\$ 1,734,670	\$ 28,834		\$ 0		\$ 7,009,547	\$ 33,946,345	\$ 7,161,657	\$ 35,393,259