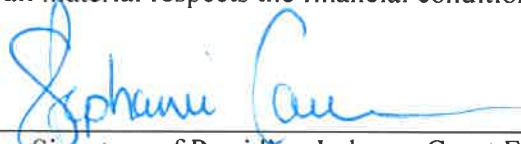


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2/3/2020

Date

Tulare

Court

FY 19-20 Quarter 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare

Court

FY 19-20 Quarter 2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tulare

 Court
 FY 19-20 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)	259	250	254		

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 2019/20								2018/19	
	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	\$ (682,991)	\$ 1,185,015	\$ (549,408)				\$ 10,920	\$ (36,464)	\$ 80,077
Payroll	\$ 2,561	\$ 0	\$ 0					\$ 2,561	\$ 1,336
Jury									
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (41,453)	\$ (41,453)	\$ (18,501)
Credit Card									
Cash on Hand	\$ 6,300							\$ 6,300	\$ 6,100
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Outside of the JCC							\$ 3,206,249	\$ 3,206,249	\$ 3,019,140
Cash Equivalents	\$ 5,852,652						\$ 1,162,498	\$ 7,015,150	\$ 3,982,382
Total Cash and Cash Equivalents	\$ 5,208,522	\$ 1,185,015	\$ (549,408)				\$ 4,338,215	\$ 10,162,344	\$ 7,100,534
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
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	\$ 48,357	\$ 3,868						\$ 52,225	\$ 409,098
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ 13,297	\$ 0	\$ 415,803					\$ 429,099	\$ 433,164
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From								\$ 0	\$ 0
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 62,264	\$ 3,868	\$ 415,803				\$ 0	\$ 481,935	\$ 842,872
Prepaid Expenses - General	\$ 194,176							\$ 194,176	\$ 174,485
Salary and Travel Advances	\$ 0	\$ 0						\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 194,176	\$ 0						\$ 194,176	\$ 174,485
Other Assets	\$ 14,000							\$ 14,000	\$ 14,000
Total Other Assets	\$ 14,000							\$ 14,000	\$ 14,000
Total Assets	\$ 5,478,962	\$ 1,188,883	\$ (133,606)				\$ 4,338,215	\$ 10,872,454	\$ 8,131,891
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,257	\$ 0	\$ 0				\$ 0	\$ 1,257	\$ 400
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State									
TC145 Liability							\$ 418,759	\$ 418,759	\$ 399,057
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	\$ 1,559	\$ 0	\$ 0					\$ 1,559	\$ 1,530
Interest							\$ 1,550	\$ 1,550	\$ 2,799
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 2,816	\$ 0	\$ 0				\$ 3,626,558	\$ 3,829,374	\$ 3,422,925
Civil							\$ 551,897	\$ 551,897	\$ 675,684
Criminal							\$ 66,070	\$ 66,070	\$ 358,917
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 51,882	\$ 51,882	\$ 48,401
Miscellaneous Trust									
Total Trust Deposits							\$ 669,850	\$ 669,850	\$ 1,083,002
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (136,704)	\$ 14,662	\$ 9,051					\$ (112,991)	\$ (312,502)
Deferred Compensation Payable	\$ 12,145							\$ 12,145	\$ 10,675
Deductions Payable	\$ 169,162	\$ (113)						\$ 169,049	\$ 162,699
Payroll Clearing									
Total Payroll Liabilities	\$ 44,603	\$ 14,549	\$ 9,051					\$ 88,203	\$ (139,128)
Revenue Collected in Advance	\$ 0	\$ 1,435,538	\$ 0					\$ 1,435,538	\$ 264,384
Liabilities For Deposits	\$ 18,906	\$ 80					\$ 41,807	\$ 60,793	\$ 59,056
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collectors									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 18,906	\$ 1,435,618	\$ 0				\$ 41,807	\$ 1,496,331	\$ 323,440
Total Liabilities	\$ 66,325	\$ 1,450,167	\$ 9,051				\$ 4,338,215	\$ 5,883,798	\$ 4,690,239
Fund Balance - Nonspendable	\$ 191,490							\$ 191,490	\$ 159,833
Fund Balance - Restricted	\$ 0	\$ 380,693						\$ 380,693	\$ 377,059
Fund Balance - Committed	\$ 500,000							\$ 500,000	\$ 159,709
Fund Balance - Assigned	\$ 100,914							\$ 100,914	\$ 79,900
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 4,620,233	\$ (641,976)	\$ (142,657)					\$ 3,835,600	\$ 2,665,150
Total Fund Balance	\$ 5,412,637	\$ (261,284)	\$ (142,657)					\$ 5,008,697	\$ 3,441,652
Total Liabilities and Fund Balance	\$ 5,478,962	\$ 1,188,883	\$ (133,606)				\$ 4,338,215	\$ 10,872,454	\$ 8,131,891

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 2019/20													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2018/19			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
REVENUES													
Slate Financing Sources													
Trial Court Trust Fund	\$ 16,827,861	\$ 71,620					\$ 16,899,581	\$ 24,928,169	\$ 14,609,439	\$ 24,013,613			
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 59,691	\$ 59,691	\$ 59,691			
Judges' Compensation (0150019)													
Court Interpreter (0150037)	\$ 338,863						\$ 338,863	\$ 1,738,953	\$ 355,684	\$ 1,823,142			
Civil Coordination Reimbursement (0150091)	\$ 773,260						\$ 773,260	\$ 2,202,273	\$ 734,875	\$ 2,070,183			
MOU Reimbursements (0150010 and General)	\$ 33,744						\$ 33,744	\$ 33,744	\$ 33,744	\$ 33,744			
Other Miscellaneous													
	\$ 17,973,828	\$ 71,620					\$ 18,045,448	\$ 26,962,830	\$ 15,733,742	\$ 28,000,373			
Grants													
AB 1058 Commissioner/Facilitator			\$ 359,262				\$ 359,262	\$ 974,500	\$ 392,990	\$ 998,869			
Other Judicial Council Grants			\$ 32,006				\$ 32,006	\$ 119,024	\$ 24,823	\$ 139,000			
Non-Judicial Council Grants													
			\$ 391,268				\$ 391,268	\$ 1,093,524	\$ 417,813	\$ 1,137,869			
Other Financing Sources													
Interest Income	\$ 18,718	\$ 3,137					\$ 21,855	\$ 66,751	\$ 19,515	\$ 44,427			
Investment Income													
Donations		\$ 100					\$ 100	\$ 535	\$ 535	\$ 535			
Local Fees	\$ 104,539	\$ 11,266					\$ 115,804	\$ 316,635	\$ 131,012	\$ 369,980			
Non-Fee Revenues	\$ 288,054						\$ 288,054	\$ 267,588	\$ 265,866	\$ 267,708			
Enhanced Collections		\$ 1,003,985					\$ 1,003,985	\$ 2,803,445	\$ 806,669	\$ 2,420,063			
Escheatment													
Prior Year Revenue	\$ (3,472)	\$ 0					\$ (3,472)						
County Program - Restricted	\$ 0	\$ 56,874					\$ 56,874	\$ 875,028	\$ 214,065	\$ 881,698			
Reimbursement Other	\$ 75,108						\$ 75,108	\$ 449,201	\$ 103,979	\$ 547,563			
Sale of Fixed Assets													
Other Miscellaneous	\$ 1,008	\$ 100					\$ 1,108	\$ 3,405	\$ 428	\$ 28,685			
	\$ 483,954	\$ 1,075,462					\$ 1,559,416	\$ 4,782,588	\$ 1,542,070	\$ 4,560,124			
Total Revenues	\$ 18,457,782	\$ 1,147,082	\$ 391,268				\$ 19,996,122	\$ 34,838,942	\$ 17,893,625	\$ 33,698,366			
EXPENDITURES													
Personal Services													
Salaries - Permanent	\$ 6,392,675	\$ 600,108	\$ 247,238				\$ 7,240,021	\$ 15,206,926	\$ 6,642,073	\$ 14,527,175			
Temp Help	\$ 17,498						\$ 17,498	\$ 39,139	\$ 52,637	\$ 88,377			
Overtime	\$ 370	\$ 25					\$ 396		\$ 802				
Staff Benefits	\$ 4,493,589	\$ 456,265	\$ 161,286				\$ 5,111,140	\$ 11,248,278	\$ 4,540,791	\$ 10,290,406			
	\$ 10,904,132	\$ 1,056,398	\$ 408,524				\$ 12,369,054	\$ 26,492,343	\$ 11,236,304	\$ 24,905,958			
Operating Expenses and Equipment													
General Expense	\$ 265,025	\$ 5,492	\$ 4,427				\$ 274,945	\$ 1,006,178	\$ 326,728	\$ 858,971			
Printing	\$ 30,706	\$ 7,776	\$ 60				\$ 38,541	\$ 113,730	\$ 29,578	\$ 113,570			
Telecommunications	\$ 111,171	\$ 4,666	\$ 2,498				\$ 118,335	\$ 281,998	\$ 73,838	\$ 260,130			
Postage	\$ 54,141	\$ 24,255	\$ 547				\$ 78,944	\$ 231,347	\$ 78,123	\$ 252,091			
Insurance	\$ 14,022						\$ 14,022	\$ 14,110	\$ 10,550	\$ 11,170			
In-State Travel	\$ 21,692	\$ 6,118	\$ 4,891				\$ 32,701	\$ 63,430	\$ 29,579	\$ 52,715			
Out-of-State Travel	\$ 108						\$ 108	\$ 4,596	\$ 3,190	\$ 3,300			
Training	\$ 10,440						\$ 10,440	\$ 11,500	\$ 3,950	\$ 14,150			
Security Services										\$ 860			
Facility Operations	\$ 140,548	\$ 7,917	\$ 13,333				\$ 161,798	\$ 450,553	\$ 204,101	\$ 534,769			
Utilities	\$ 1,006	\$ 0	\$ 435				\$ 1,441	\$ 6,181	\$ 3,471	\$ 5,261			
Contracted Services	\$ 1,621,257	\$ 591,089	\$ 50,805				\$ 2,263,151	\$ 5,555,815	\$ 2,277,095	\$ 5,491,653			
Consulting and Professional Services	\$ 16,015						\$ 16,015	\$ 36,255	\$ 13,065	\$ 42,060			
Information Technology	\$ 588,489	\$ 4,200					\$ 592,689	\$ 796,525	\$ 535,065	\$ 634,310			
Major Equipment	\$ 31,923						\$ 31,923	\$ 51,000	\$ 146,986	\$ 475,208			
Other Items of Expense	\$ 2,064	\$ 100					\$ 2,165	\$ 5,300	\$ 1,969	\$ 4,840			
	\$ 2,908,607	\$ 651,813	\$ 76,997				\$ 3,637,417	\$ 8,628,518	\$ 3,737,289	\$ 8,755,056			
Special Items of Expense													
Grand Jury													
Jury Costs	\$ 78,577						\$ 78,577	\$ 147,400	\$ 54,881	\$ 125,694			
Judgements, Settlements and Claims	\$ 75,200						\$ 75,200		\$ 0	\$ 0			
Debt Service													
Other													
Capital Costs								\$ 125,000		\$ 175,000			
Internal Cost Recovery	\$ (129,250)	\$ 80,847	\$ 48,404				\$ 0	\$ 0	\$ 0	\$ 0			
Prior Year Expense Adjustment	\$ 284	\$ 200					\$ 484						
	\$ 24,810	\$ 81,047	\$ 48,404				\$ 154,261	\$ 272,400	\$ 54,881	\$ 300,694			
Total Expenditures	\$ 13,837,549	\$ 1,769,058	\$ 533,924				\$ 16,160,531	\$ 35,391,259	\$ 15,028,474	\$ 33,961,710			
Excess (Deficit) of Revenues Over Expenditures	\$ 4,620,233	\$ (641,976)	\$ (142,657)				\$ 3,835,600	\$ (554,317)	\$ 2,865,150	\$ (263,344)			
Operating Transfers In (Out)								\$ 0		\$ 0			
Fund Balance (Deficit)													
Beginning Balance (Deficit)	\$ 792,403	\$ 380,693	\$ 0				\$ 1,173,096	\$ 1,173,096	\$ 776,502	\$ 776,502			
Ending Balance (Deficit)	\$ 5,412,637	\$ (261,284)	\$ (142,657)				\$ 5,008,697	\$ 618,779	\$ 3,441,652	\$ 513,158			

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

	For the month ended December									
	Fiscal Year 2019/20								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	\$ 3,789,857	\$ 405,326	\$ 75,200		\$ 26,201	\$ (6)	\$ 4,296,578	\$ 9,594,017	\$ 4,151,946	\$ 7,382,719
Traffic & Other Infractions	\$ 312,001	\$ 0					\$ 312,001	\$ 722,540	\$ 315,387	\$ 726,339
Other Criminal Cases	\$ 1,144,746						\$ 1,144,746	\$ 2,683,426	\$ 1,066,920	\$ 2,580,847
Civil	\$ 530,776	\$ 16,048					\$ 546,824	\$ 1,462,613	\$ 538,313	\$ 1,178,078
Family & Children Services	\$ 1,022,661	\$ 157,954			\$ 22,203	\$ 290	\$ 1,203,108	\$ 2,614,474	\$ 1,061,952	\$ 2,570,714
Probate, Guardianship & Mental Health Services	\$ 329,300	\$ 150					\$ 329,450	\$ 704,489	\$ 325,166	\$ 704,821
Juvenile Dependency Services	\$ 102,301	\$ 663,013					\$ 765,314	\$ 1,921,920	\$ 725,056	\$ 1,819,395
Juvenile Delinquency Services	\$ 132,360						\$ 132,360	\$ 241,909	\$ 76,237	\$ 136,897
Other Court Operations	\$ 1,924,186	\$ 621,557					\$ 2,545,743	\$ 4,872,569	\$ 2,137,372	\$ 6,737,415
Court Interpreters	\$ 206,795	\$ 619,322					\$ 826,117	\$ 1,786,147	\$ 817,040	\$ 1,827,344
Jury Services	\$ 238,307	\$ 111,418	\$ 78,577				\$ 428,302	\$ 843,008	\$ 382,265	\$ 979,594
Security		\$ 20					\$ 20	\$ 50	\$ 34	\$ 0
Trial Court Operations Program	\$ 9,733,291	\$ 2,594,808	\$ 153,777		\$ 48,404	\$ 284	\$ 12,530,564	\$ 27,447,162	\$ 11,597,688	\$ 26,644,163
Enhanced Collections	\$ 606,321	\$ 571,013			\$ 80,847		\$ 1,258,181	\$ 2,803,445	\$ 1,032,177	\$ 2,420,113
Other Non-Court Operations		\$ 33,701					\$ 33,701	\$ 80,742	\$ 42,305	\$ 124,998
Non-Court Operations Program	\$ 606,321	\$ 604,714			\$ 80,847		\$ 1,291,882	\$ 2,884,187	\$ 1,074,482	\$ 2,545,111
Executive Office	\$ 670,707	\$ 35,047			\$ (43,345)	\$ 200	\$ 662,609	\$ 1,389,866	\$ 600,656	\$ 1,241,222
Fiscal Services	\$ 453,971	\$ 42,148			\$ (29,319)		\$ 466,800	\$ 977,633	\$ 326,846	\$ 732,565
Human Resources	\$ 286,051	\$ 24,472			\$ (18,606)		\$ 291,917	\$ 688,640	\$ 297,437	\$ 656,233
Business & Facilities Services		\$ 23,466			\$ 259		\$ 23,725	\$ 63,142	\$ 134,051	\$ 313,390
Information Technology	\$ 618,714	\$ 312,562			\$ (38,240)		\$ 893,035	\$ 1,942,629	\$ 997,316	\$ 1,829,026
Court Administration Program	\$ 2,029,442	\$ 437,695			\$ (129,250)	\$ 200	\$ 2,338,086	\$ 5,061,910	\$ 2,356,305	\$ 4,772,436
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 12,369,054	\$ 3,637,217	\$ 153,777		\$ 0	\$ 484	\$ 16,160,531	\$ 35,393,259	\$ 15,028,474	\$ 33,961,710