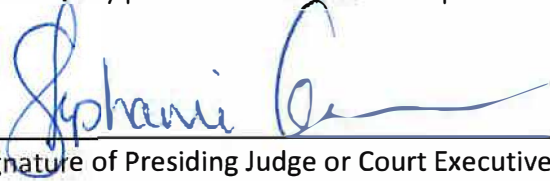


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

10/18/2023

Date

Tulare

Court

2023-24 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare

Court

2023-24 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Tulare

Court

2023-24 Q1

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	273	250			

¹ Total 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 2023/24								2022/23	
	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	\$ (1,866,676)	\$ 2,110,636	\$ (370,509)				\$ 78,086	\$ (46,463)	\$ 263,396
Payroll	\$ (9,703)	\$ 0	\$ 0					\$ (9,703)	\$ (2,721)
Jury									
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution							\$ 107,218	\$ 107,218	\$ 91,243
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (93,960)	\$ (93,960)	\$ (81,165)
Credit Card									
Cash on Hand	\$ 6,000						\$ 0	\$ 6,000	\$ 6,300
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 13,252,946						\$ 3,209,195	\$ 16,462,141	\$ 13,735,259
Total Cash and Cash Equivalents	\$ 11,412,567	\$ 2,110,636	\$ (370,509)				\$ 3,300,539	\$ 16,453,233	\$ 14,042,312
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 4,000							\$ 4,000	\$ 27,976
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due From Other Governments	\$ 317,822	\$ 3,726						\$ 321,548	\$ 318,536
Due From Other Courts		\$ 0						\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 189,238					\$ 189,238	\$ 213,468
Trust Due To/From							\$ 34,961	\$ 34,961	\$ 150,479
Distribution Due To/From							\$ 38,276	\$ 38,276	\$ 65,646
Civil Filing Fee Due To/From									
General Due To/From	\$ 305	\$ 193						\$ 498	\$ 4,414
Total Receivables	\$ 322,127	\$ 3,919	\$ 189,238				\$ 73,238	\$ 588,522	\$ 780,519
Prepaid Expenses - General	\$ 569,686	\$ 0	\$ 0					\$ 569,686	\$ 257,181
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 569,686	\$ 0	\$ 0					\$ 569,686	\$ 257,181
Other Assets	\$ 29,086							\$ 29,086	\$ 14,000
Total Other Assets	\$ 29,086							\$ 29,086	\$ 14,000
Total Assets	\$ 12,333,466	\$ 2,114,555	\$ (181,271)				\$ 3,373,776	\$ 17,640,528	\$ 15,094,012
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 128,355	\$ 14,279	\$ 22,753				\$ 17,783	\$ 183,169	\$ 8,894
Due to Other Funds	\$ 130	\$ 0	\$ 0				\$ 73,605	\$ 73,735	\$ 220,539
Due to Other Courts									
Due to State	\$ 89,905	\$ 0					\$ 0	\$ 89,905	\$ 492,111
TC145 Liability							\$ 362,594	\$ 362,594	\$ 285,214
Due to Other Governments									
AB145 Due to Other Government Agency							\$ 306,954	\$ 306,954	\$ 315,644
Due to Other Public Agencies									
Sales and Use Tax	\$ 4							\$ 4	\$ 0
Interest							\$ 13,475	\$ 13,475	\$ 6,022
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 218,394	\$ 14,279	\$ 22,753				\$ 774,411	\$ 1,029,837	\$ 1,328,423
Civil							\$ 502,744	\$ 502,744	\$ 526,315
Criminal							\$ 1,970,287	\$ 1,970,287	\$ 2,110,950
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 99,804
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 75,373	\$ 75,373	\$ 51,486
Miscellaneous Trust									
Total Trust Deposits							\$ 2,548,405	\$ 2,548,405	\$ 2,788,564
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (407,573)	\$ 0	\$ 0					\$ (407,573)	\$ (332,294)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (2,222)	\$ 0						\$ (2,222)	\$ (258,964)
Payroll Clearing									
Total Payroll Liabilities	\$ (409,795)	\$ 0	\$ 0					\$ (409,795)	\$ (591,258)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 44,655	\$ 80					\$ 50,960	\$ 95,695	\$ 73,782
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 44,655	\$ 80	\$ 0				\$ 50,960	\$ 95,695	\$ 73,782
Total Liabilities	\$ (146,746)	\$ 14,359	\$ 22,753				\$ 3,373,776	\$ 3,264,142	\$ 3,599,502
Total Fund Balance	\$ 12,480,212	\$ 2,100,196	\$ (204,024)					\$ 14,376,384	\$ 11,494,511
Total Liabilities and Fund Balance	\$ 12,333,466	\$ 2,114,555	\$ (181,271)				\$ 3,373,776	\$ 17,640,528	\$ 15,094,012

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 2023/24										2022/23	
	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	\$ 15,092,020	\$ 17,403					\$ 15,109,423		\$ 13,773,987	\$ 31,276,866	
Improvement and Modernization Fund									\$ 0	\$ 60,029	
Judges' Compensation (0150019)	\$ (155,220)						\$ (155,220)		\$ 403,935	\$ 1,917,985	
Court Interpreter (0150037)											
Civil Coordination Reimbursement (0150091)	\$ 438,863						\$ 438,863		\$ 370,189	\$ 2,378,229	
MOU Reimbursements (0150010 and General)		\$ 850,093					\$ 850,093		\$ 1,068,293	\$ 1,102,037	
Other Miscellaneous											
	\$ 15,375,663	\$ 867,496					\$ 16,243,159		\$ 15,616,404	\$ 36,734,346	
Grants											
AB 1058 Commissioner/Facilitator									\$ 121,883	\$ 943,332	
Other Judicial Council Grants			\$ 7,576				\$ 7,576		\$ (13,199)	\$ 125,987	
Non-Judicial Council Grants											
			\$ 7,576				\$ 7,576		\$ 108,684	\$ 1,069,319	
Other Financing Sources											
Interest Income	\$ 128,705	\$ 20,212					\$ 148,917		\$ 33,450	\$ 22,024	
Investment Income											
Donations											
Local Fees	\$ 10	\$ 6,338					\$ 6,348		\$ 2,144	\$ 45,674	
Non-Fee Revenues	\$ 318,102						\$ 318,102		\$ 313,647	\$ 314,800	
Enhanced Collections		\$ 148,048					\$ 148,048		\$ 120,426	\$ 2,094,308	
Escheatment											
Prior Year Revenue	\$ 7,518						\$ 7,518		\$ 830		
County Program - Restricted		\$ 970,066					\$ 970,066		\$ 108,667	\$ 1,067,913	
Reimbursement Other	\$ 248,632						\$ 248,632		\$ 20,955	\$ 458,415	
Sale of Fixed Assets											
Other Miscellaneous	\$ 664						\$ 664		\$ 20	\$ 1,464	
	\$ 703,631	\$ 1,144,664					\$ 1,848,295		\$ 600,140	\$ 4,005,598	
Total Revenues	\$ 16,079,294	\$ 2,012,160	\$ 7,576				\$ 18,099,030		\$ 16,325,227	\$ 41,809,863	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,801,613	\$ 244,977	\$ 116,490				\$ 3,163,080		\$ 3,053,549	\$ 16,869,013	
Temp Help	\$ 16,631						\$ 16,631		\$ 2,638	\$ 113,399	
Overtime									\$ 15,026		
Staff Benefits	\$ 2,142,162	\$ 193,588	\$ 77,415				\$ 2,413,164		\$ 2,202,877	\$ 12,183,893	
	\$ 4,960,406	\$ 438,564	\$ 193,905				\$ 5,592,875		\$ 5,274,091	\$ 28,166,305	
Operating Expenses and Equipment											
General Expense	\$ 231,718	\$ 3,932	\$ 2,701				\$ 238,350		\$ 490,478	\$ 1,864,820	
Printing	\$ 5,422	\$ 2,575					\$ 7,997		\$ 10,453	\$ 123,398	
Telecommunications	\$ 38,481	\$ 2,784	\$ 1,038				\$ 42,303		\$ 24,528	\$ 280,499	
Postage	\$ 11,281	\$ 5,834	\$ 84				\$ 17,199		\$ 39,815	\$ 239,793	
Insurance	\$ 1,052						\$ 1,052		\$ 445	\$ 22,255	
In-State Travel	\$ 1,480		\$ 1,132				\$ 2,613		\$ 9,611	\$ 83,946	
Out-of-State Travel											
Training	\$ (1,600)						\$ (1,600)			\$ 7,000	
Security Services									\$ 865	\$ 1,000	
Facility Operations	\$ 1,389	\$ 1,546	\$ 1,185				\$ 4,120		\$ 87,946	\$ 650,588	
Utilities									\$ 1,033	\$ 2,776	
Contracted Services	\$ 806,332	\$ 33,013	\$ 11,555				\$ 850,899		\$ 882,536	\$ 7,208,726	
Consulting and Professional Services	\$ 9,705						\$ 9,705		\$ 5,380	\$ 31,675	
Information Technology	\$ 700,096						\$ 700,096		\$ 664,946	\$ 1,396,420	
Major Equipment	\$ 32,914						\$ 32,914		\$ 239,580	\$ 464,001	
Other Items of Expense	\$ 1,602	\$ 1					\$ 1,603		\$ 865	\$ 6,800	
	\$ 1,839,873	\$ 49,683	\$ 17,694				\$ 1,907,251		\$ 2,458,261	\$ 12,173,697	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 34,054						\$ 34,054		\$ 33,389	\$ 199,010	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs										\$ 250,000	
Internal Cost Recovery	\$ (19,683)	\$ 19,683					\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 943		
	\$ 14,371	\$ 19,683					\$ 34,054		\$ 34,332	\$ 449,010	
Total Expenditures	\$ 6,814,650	\$ 507,930	\$ 211,600				\$ 7,534,180		\$ 7,766,684	\$ 41,789,012	
Excess (Deficit) of Revenues Over Expenditures	\$ 9,264,644	\$ 1,504,230	\$ (204,024)				\$ 10,564,850		\$ 8,558,543	\$ 20,851	
Operating Transfers In (Out)									\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,215,566	\$ 595,966	\$ 0				\$ 3,811,534	\$ 3,811,534	\$ 2,935,967	\$ 2,935,967	
Ending Balance (Deficit)	\$ 12,480,212	\$ 2,100,196	\$ (204,024)				\$ 14,376,384	\$ 3,611,534	\$ 11,494,511	\$ 2,956,818	

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

	For the month ended September									
	Fiscal Year 2023/24							2022/23		
	Personnel 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	\$ 1,926,682	\$ 123,836					\$ 2,050,518		\$ 1,939,567	\$ 11,076,658
Traffic & Other Infractions	\$ 125,395						\$ 125,395		\$ 117,435	\$ 810,635
Other Criminal Cases	\$ 485,348						\$ 485,348		\$ 490,639	\$ 2,658,478
Civil	\$ 261,296	\$ 9,705					\$ 271,001		\$ 248,847	\$ 1,561,619
Family & Children Services	\$ 492,604	\$ 46,139					\$ 538,743		\$ 557,554	\$ 3,119,595
Probate, Guardianship & Mental Health Services	\$ 166,105						\$ 166,105		\$ 178,002	\$ 1,081,698
Juvenile Dependency Services	\$ 48,210	\$ 296,205					\$ 344,415		\$ 334,184	\$ 2,126,658
Juvenile Delinquency Services	\$ 61,357						\$ 61,357		\$ 50,193	\$ 291,187
Other Court Operations	\$ 718,940	\$ 759,214					\$ 1,478,153		\$ 1,990,328	\$ 6,414,603
Court Interpreters	\$ 100,905	\$ 352,673					\$ 453,579		\$ 487,543	\$ 2,497,092
Jury Services	\$ 122,881	\$ 3,191	\$ 34,054				\$ 160,126		\$ 193,607	\$ 1,174,924
Security										\$ 1,000
Trial Court Operations Program	\$ 4,509,724	\$ 1,590,963	\$ 34,054				\$ 6,134,741		\$ 6,587,899	\$ 32,814,147
Enhanced Collections	\$ 219,142	\$ 27,817			\$ 19,683		\$ 266,641		\$ 268,034	\$ 2,094,308
Other Non-Court Operations		\$ 8,255					\$ 8,255		\$ 4,965	\$ 32,402
Non-Court Operations Program	\$ 219,142	\$ 36,072			\$ 19,683		\$ 274,896		\$ 273,019	\$ 2,126,710
Executive Office	\$ 220,946	\$ 59,886			\$ (5,032)		\$ 275,799		\$ 206,070	\$ 932,226
Fiscal Services	\$ 229,397	\$ 9,953			\$ (5,239)		\$ 234,112		\$ 253,806	\$ 1,119,389
Human Resources	\$ 145,429	\$ 2,372			\$ (3,309)		\$ 144,492		\$ 121,084	\$ 680,973
Business & Facilities Services		\$ 848					\$ 848		\$ 3,574	\$ 793,886
Information Technology	\$ 268,237	\$ 207,157			\$ (6,103)		\$ 469,292		\$ 321,232	\$ 3,321,681
Court Administration Program	\$ 864,009	\$ 280,216			\$ (19,683)		\$ 1,124,543		\$ 905,766	\$ 6,848,155
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,592,875	\$ 1,907,251	\$ 34,054		\$ 0		\$ 7,534,180		\$ 7,766,684	\$ 41,789,012