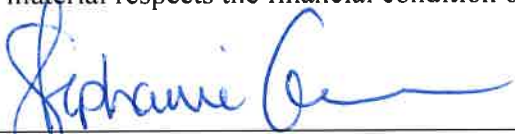


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

01/10/2023

Date

Tulare

Court

FY 22-23 Quarter 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare

Court

FY 22-23 Quarter 1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tulare

Court

FY 22-23 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)	268	242			

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 2022/23								2021/22	
	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	\$ (611,428)	\$ 1,070,932	\$ (323,712)				\$ 127,604	\$ 263,396	\$ 41,841
Payroll	\$ (2,721)	\$ 0	\$ 0					\$ (2,721)	\$ (3,658)
Jury									
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution							\$ 91,243	\$ 91,243	\$ 50,042
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (81,165)	\$ (81,165)	\$ (29,589)
Credit Card								\$ 6,300	\$ 6,300
Cash on Hand	\$ 6,300							\$ 6,300	\$ 6,300
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 10,427,160						\$ 3,308,099	\$ 13,735,259	\$ 10,488,501
Total Cash and Cash Equivalents	\$ 9,849,311	\$ 1,070,932	\$ (323,712)				\$ 3,445,782	\$ 14,042,312	\$ 10,583,436
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 27,976							\$ 27,976	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due From Other Governments	\$ 313,324	\$ 5,212						\$ 318,536	\$ 8,679
Due From Other Courts									\$ 0
Due From State	\$ 0	\$ 0	\$ 213,468					\$ 213,468	\$ 176,253
Trust Due To/From							\$ 150,479	\$ 150,479	\$ 62,987
Distribution Due To/From							\$ 65,846	\$ 65,846	\$ 22,830
Civil Filing Fee Due To/From									
General Due To/From	\$ 4,414	\$ 0						\$ 4,414	\$ 0
Total Receivables	\$ 345,714	\$ 5,212	\$ 213,468				\$ 216,125	\$ 780,519	\$ 270,728
Prepaid Expenses - General	\$ 257,181							\$ 257,181	\$ 172,697
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 257,181							\$ 257,181	\$ 172,697
Other Assets	\$ 14,000							\$ 14,000	\$ 14,000
Total Other Assets	\$ 14,000							\$ 14,000	\$ 14,000
Total Assets	\$ 10,466,206	\$ 1,076,143	\$ (110,244)				\$ 3,661,907	\$ 15,084,012	\$ 11,040,862
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 8,894	\$ 0	\$ 0				\$ 0	\$ 8,894	\$ 23,711
Due to Other Funds	\$ 1,776	\$ 0	\$ 0				\$ 218,763	\$ 220,539	\$ 85,797
Due to Other Courts									
Due to State	\$ 492,111						\$ 0	\$ 492,111	\$ 227,699
TC145 Liability							\$ 285,214	\$ 285,214	\$ 435,304
Due to Other Governments									
AB145 Due to Other Government Agency							\$ 315,644	\$ 315,644	\$ 325,909
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 346
Interest							\$ 6,022	\$ 6,022	\$ 14
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 502,781	\$ 0	\$ 0				\$ 825,642	\$ 1,328,423	\$ 1,098,780
Civil							\$ 526,315	\$ 526,315	\$ 510,880
Criminal							\$ 2,110,950	\$ 2,110,950	\$ 2,134,717
Unreconciled - Civil and Criminal							\$ 99,804	\$ 99,804	\$ 99,804
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 51,486	\$ 51,486	\$ 49,168
Miscellaneous Trust									
Total Trust Deposits							\$ 2,788,554	\$ 2,788,554	\$ 2,794,568
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (332,294)	\$ 0	\$ 0					\$ (332,294)	\$ (298,759)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (258,964)	\$ 0						\$ (258,964)	\$ (234,556)
Payroll Clearing									
Total Payroll Liabilities	\$ (591,258)	\$ 0	\$ 0					\$ (591,258)	\$ (533,315)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 339,466
Liabilities For Deposits	\$ 25,992	\$ 80					\$ 47,711	\$ 73,782	\$ 58,778
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 90
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 25,992	\$ 80	\$ 0				\$ 47,711	\$ 73,782	\$ 398,334
Total Liabilities	\$ (62,485)	\$ 80	\$ 0				\$ 3,661,907	\$ 3,599,502	\$ 3,758,367
Total Fund Balance	\$ 10,528,692	\$ 1,076,063	\$ (110,244)					\$ 11,494,511	\$ 7,282,495
Total Liabilities and Fund Balance	\$ 10,466,206	\$ 1,076,143	\$ (110,244)				\$ 3,661,907	\$ 15,094,012	\$ 11,040,862

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 2022/23											
2021/22											
	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	\$ 13,756,311	\$ 17,676					\$ 13,773,987	\$ 31,276,666	\$ 11,025,504	\$ 25,766,822	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 60,029		\$ 60,029	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 403,935						\$ 403,935	\$ 1,917,985	\$ 519,608	\$ 1,894,716	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 294,699	\$ 75,490					\$ 370,189	\$ 2,378,229	\$ 366,435	\$ 2,865,780	
Other Miscellaneous		\$ 1,068,293					\$ 1,068,293	\$ 1,102,037		\$ 33,744	
	\$ 14,454,945	\$ 1,161,459					\$ 15,618,404	\$ 36,734,946	\$ 11,911,546	\$ 30,621,091	
Grants											
AB 1058 Commissioner/Facilitator			\$ 121,883				\$ 121,883	\$ 943,332		\$ 948,209	
Other Judicial Council Grants			\$ (13,199)				\$ (13,199)	\$ 125,987	\$ 18,694	\$ 127,642	
Non-Judicial Council Grants											
			\$ 108,684				\$ 108,684	\$ 1,069,319	\$ 18,694	\$ 1,075,851	
Other Financing Sources											
Interest Income	\$ 31,004	\$ 2,446					\$ 33,450	\$ 22,024	\$ 45	\$ 19,112	
Investment Income											
Donations											
Local Fees	\$ (2,400)	\$ 4,544					\$ 2,144	\$ 45,674	\$ 33,359	\$ 265,720	
Non-Fee Revenues	\$ 313,647						\$ 313,647	\$ 314,800	\$ 224	\$ 301,341	
Enhanced Collections		\$ 120,426					\$ 120,426	\$ 2,094,308	\$ 177,114	\$ 2,095,403	
Escheatment											
Prior Year Revenue	\$ 830						\$ 830				
County Program - Restricted	\$ 0	\$ 108,667					\$ 108,667	\$ 1,067,913	\$ 14,409	\$ 790,292	
Reimbursement Other	\$ 20,955						\$ 20,955	\$ 459,415	\$ 27,364	\$ 567,847	
Sale of Fixed Assets											
Other Miscellaneous	\$ 20						\$ 20	\$ 1,464	\$ 4,165	\$ 3,889	
	\$ 364,057	\$ 236,083					\$ 600,140	\$ 4,005,598	\$ 256,680	\$ 4,043,664	
Total Revenues	\$ 14,819,002	\$ 1,397,542	\$ 108,684				\$ 16,325,227	\$ 41,809,863	\$ 12,186,920	\$ 35,740,546	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,702,478	\$ 227,378	\$ 123,693				\$ 3,053,549	\$ 16,869,013	\$ 2,876,592	\$ 15,546,757	
Temp Help	\$ 2,639						\$ 2,639	\$ 113,399	\$ 380	\$ 34,960	
Overtime	\$ 15,026						\$ 15,026	\$ 85	\$ 85		
Staff Benefits	\$ 1,942,025	\$ 176,287	\$ 84,585				\$ 2,202,877	\$ 12,183,893	\$ 2,108,653	\$ 11,068,435	
	\$ 4,662,169	\$ 403,665	\$ 208,257				\$ 5,274,081	\$ 29,166,305	\$ 4,985,710	\$ 26,850,152	
Operating Expenses and Equipment											
General Expense	\$ 485,825	\$ 3,570	\$ 1,083				\$ 490,478	\$ 1,664,820	\$ 171,339	\$ 981,366	
Printing	\$ 8,534	\$ 1,919					\$ 10,453	\$ 123,398	\$ 7,596	\$ 111,482	
Telecommunications	\$ 22,235	\$ 1,758	\$ 536				\$ 24,529	\$ 280,499	\$ 19,913	\$ 259,845	
Postage	\$ 31,716	\$ 7,964	\$ 135				\$ 39,815	\$ 239,793	\$ 30,044	\$ 201,836	
Insurance	\$ 445						\$ 445	\$ 22,255	\$ 434	\$ 18,323	
In-State Travel	\$ 9,294	\$ 0	\$ 317				\$ 9,611	\$ 83,946	\$ 4,416	\$ 76,045	
Out-of-State Travel											
Training								\$ 7,000	\$ 0	\$ 6,800	
Security Services	\$ 665						\$ 665	\$ 1,000			
Facility Operations	\$ 83,688	\$ 2,000	\$ 2,258				\$ 87,946	\$ 650,588	\$ 101,734	\$ 628,353	
Utilities		\$ 1,033					\$ 1,033	\$ 2,776	\$ 365	\$ 6,299	
Contracted Services	\$ 815,448	\$ 60,746	\$ 6,342				\$ 882,536	\$ 7,208,726	\$ 375,976	\$ 5,734,843	
Consulting and Professional Services	\$ 5,360						\$ 5,360	\$ 31,675	\$ 4,480	\$ 25,220	
Information Technology	\$ 648,384	\$ 16,563					\$ 664,946	\$ 1,386,420	\$ 623,841	\$ 933,600	
Major Equipment		\$ 239,580					\$ 239,580	\$ 464,001	\$ 2,145	\$ 0	
Other Items of Expense	\$ 865						\$ 865	\$ 6,800	\$ 321	\$ 4,800	
	\$ 2,112,459	\$ 335,132	\$ 10,671				\$ 2,458,261	\$ 12,173,697	\$ 1,342,625	\$ 8,988,812	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 33,389						\$ 33,389	\$ 199,010	\$ 51,744	\$ 155,000	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 250,000		\$ 250,000	
Capital Costs											
Internal Cost Recovery	\$ (16,993)	\$ 16,993					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 943						\$ 943		\$ 319		
	\$ 17,339	\$ 16,993					\$ 943	\$ 449,010	\$ 52,063	\$ 405,000	
Total Expenditures	\$ 6,791,966	\$ 755,789	\$ 218,928				\$ 7,766,684	\$ 41,769,012	\$ 6,380,398	\$ 38,043,964	
Excess (Deficit) of Revenues Over Expenditures	\$ 8,027,035	\$ 641,752	\$ (110,244)				\$ 8,558,543	\$ 20,851	\$ 5,806,521	\$ (303,418)	
Operating Transfers In (Out)	\$ (35,976)	\$ 35,976					\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,537,632	\$ 398,335	\$ 0				\$ 2,935,967	\$ 2,935,967	\$ 1,475,973	\$ 1,475,973	
Ending Balance (Deficit)	\$ 10,528,692	\$ 1,076,063	\$ (110,244)				\$ 11,494,511	\$ 2,956,818	\$ 7,282,495	\$ 1,172,555	

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

	For the month ended September									
	Fiscal Year 2022/23							2021/22		
	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	\$ 1,820,089	\$ 119,478			\$ 0		\$ 1,939,567	\$ 11,076,658	\$ 1,861,521	\$ 10,036,482
Traffic & Other Infractions	\$ 117,435						\$ 117,435	\$ 810,635	\$ 133,789	\$ 690,494
Other Criminal Cases	\$ 490,639						\$ 490,639	\$ 2,658,478	\$ 476,563	\$ 2,544,385
Civil	\$ 243,487	\$ 5,360					\$ 248,847	\$ 1,561,619	\$ 204,388	\$ 1,511,028
Family & Children Services	\$ 515,408	\$ 42,146					\$ 557,554	\$ 3,119,595	\$ 503,325	\$ 2,706,419
Probate, Guardianship & Mental Health Services	\$ 178,002						\$ 178,002	\$ 1,081,698	\$ 144,549	\$ 645,416
Juvenile Dependency Services	\$ 37,978	\$ 296,205					\$ 334,184	\$ 2,126,658	\$ 341,589	\$ 2,049,836
Juvenile Delinquency Services	\$ 50,193						\$ 50,193	\$ 291,187	\$ 57,559	\$ 228,028
Other Court Operations	\$ 665,962	\$ 1,323,423				\$ 943	\$ 1,990,328	\$ 6,414,603	\$ 882,802	\$ 5,697,119
Court Interpreters	\$ 92,474	\$ 395,069					\$ 487,543	\$ 2,497,092	\$ 382,600	\$ 1,906,536
Jury Services	\$ 124,744	\$ 35,475	\$ 33,389				\$ 193,607	\$ 1,174,924	\$ 187,818	\$ 1,010,106
Security								\$ 1,000		\$ 4,000
Trial Court Operations Program	\$ 4,336,411	\$ 2,217,156	\$ 33,389		\$ 0	\$ 943	\$ 6,587,899	\$ 32,814,147	\$ 5,176,502	\$ 29,029,849
Enhanced Collections	\$ 191,151	\$ 59,890			\$ 16,993		\$ 268,034	\$ 2,094,308	\$ 316,570	\$ 2,095,403
Other Non-Court Operations		\$ 4,985					\$ 4,985	\$ 32,402	\$ 7,703	\$ 42,711
Non-Court Operations Program	\$ 191,151	\$ 64,875			\$ 16,993		\$ 273,019	\$ 2,126,710	\$ 324,273	\$ 2,138,114
Executive Office	\$ 189,625	\$ 20,771			\$ (4,326)		\$ 206,070	\$ 932,226	\$ 165,888	\$ 943,691
Fiscal Services	\$ 205,134	\$ 53,326			\$ (4,654)		\$ 253,806	\$ 1,119,389	\$ 200,251	\$ 1,030,610
Human Resources	\$ 120,326	\$ 3,484			\$ (2,726)		\$ 121,084	\$ 680,973	\$ 120,877	\$ 602,483
Business & Facilities Services		\$ 3,574			\$ 0		\$ 3,574	\$ 793,886	\$ 318	\$ 77,482
Information Technology	\$ 231,444	\$ 95,076			\$ (5,287)		\$ 321,232	\$ 3,321,681	\$ 392,290	\$ 2,221,735
Court Administration Program	\$ 746,529	\$ 176,230			\$ (16,993)		\$ 905,766	\$ 6,848,155	\$ 879,623	\$ 4,876,001
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,274,091	\$ 2,458,261	\$ 33,389		\$ 0	\$ 943	\$ 7,766,684	\$ 41,789,012	\$ 6,380,398	\$ 36,043,964