

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.

Stephanie Cameron

Signature of Presiding Judge or Court Executive

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

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

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 December								
	Fiscal Year 2024/25								2023/24
	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	\$ (2,194,697)	\$ 2,932,638	\$ (855,906)				\$ 74,914	\$ (43,050)	\$ (79,298)
Payroll	\$ (6,649)	\$ 0	\$ 0					\$ (6,649)	\$ (495)
Jury									
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution							\$ 118,723	\$ 118,723	\$ 106,470
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (30,300)	\$ (30,300)	\$ (123,547)
Credit Card									
Cash on Hand	\$ 6,090							\$ 6,090	\$ 6,000
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Held with the JCC	\$ 68,776							\$ 68,776	\$ 0
Cash Equivalents	\$ 13,540,216						\$ 3,142,646	\$ 16,682,861	\$ 13,809,418
Total Cash and Cash Equivalents	\$ 11,443,735	\$ 2,932,638	\$ (855,906)				\$ 3,305,982	\$ 16,826,450	\$ 13,748,549
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General							\$ 0	\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 4,000							\$ 4,000	\$ 4,000
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due From Other Governments	\$ 16,231	\$ 867,072						\$ 883,302	\$ 66,048
Due From Other Courts		\$ 0						\$ 0	\$ 0
Due From State	\$ 8,450	\$ 0	\$ 548,334					\$ 556,784	\$ 236,593
Trust Due To/From							\$ 103,055	\$ 103,055	\$ 24,355
Distribution Due To/From							\$ 6,581	\$ 6,581	\$ 20,691
Civil Filing Fee Due To/From									
General Due To/From	\$ 100	\$ 0						\$ 100	\$ 2
Total Receivables	\$ 28,781	\$ 867,072	\$ 548,334				\$ 109,636	\$ 1,553,823	\$ 351,690
Prepaid Expenses - General	\$ 465,963	\$ 89,301						\$ 555,264	\$ 484,825
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 465,963	\$ 89,301						\$ 555,264	\$ 484,825
Other Assets	\$ 28,581							\$ 28,581	\$ 29,086
Total Other Assets	\$ 28,581							\$ 28,581	\$ 29,086
Total Assets	\$ 11,967,059	\$ 3,889,011	\$ (307,572)				\$ 3,415,618	\$ 18,964,117	\$ 14,614,149
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 31,034
Due to Other Funds	\$ 5	\$ 0	\$ 0				\$ 109,731	\$ 109,736	\$ 45,048
Due to Other Courts									
Due to State	\$ 150,415	\$ 289,551					\$ 0	\$ 439,966	\$ 12,153
TC145 Liability							\$ 347,835	\$ 347,835	\$ 307,472
Due to Other Governments									
AB145 Due to Other Government Agency							\$ 401,373	\$ 401,373	\$ 314,343
Due to Other Public Agencies									
Sales and Use Tax	\$ 4							\$ 4	\$ 4
Interest							\$ 11,234	\$ 11,234	\$ 13,298
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 150,424	\$ 289,551	\$ 0				\$ 870,172	\$ 1,310,147	\$ 723,351
Civil							\$ 676,170	\$ 676,170	\$ 503,775
Criminal							\$ 1,695,665	\$ 1,695,665	\$ 1,726,592
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 121,530	\$ 121,530	\$ 84,410
Miscellaneous Trust									
Total Trust Deposits							\$ 2,493,365	\$ 2,493,365	\$ 2,314,776
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (283,251)	\$ 0	\$ 0					\$ (283,251)	\$ (246,247)
Deferred Compensation Payable	\$ 400							\$ 400	\$ 0
Deductions Payable	\$ 13,503	\$ 0						\$ 13,503	\$ 150
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (269,348)	\$ 0	\$ 0					\$ (269,348)	\$ (246,097)
Revenue Collected in Advance	\$ 0	\$ 859,959	\$ 0					\$ 859,959	\$ 0
Liabilities For Deposits	\$ 56,921	\$ 80					\$ 52,081	\$ 109,082	\$ 97,544
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 56,921	\$ 860,039	\$ 0				\$ 52,081	\$ 969,041	\$ 97,544
Total Liabilities	\$ (62,002)	\$ 1,149,590	\$ 0				\$ 3,415,618	\$ 4,503,207	\$ 2,889,575
Total Fund Balance	\$ 12,029,061	\$ 2,739,421	\$ (307,572)					\$ 14,460,910	\$ 11,724,575
Total Liabilities and Fund Balance	\$ 11,967,059	\$ 3,889,011	\$ (307,572)				\$ 3,415,618	\$ 18,964,117	\$ 14,614,149

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 2024/25									2023/24	
	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	\$ 23,238,919	\$ 70,572						\$ 23,309,491	\$ 33,802,892	\$ 21,143,247	\$ 32,740,944
Improvement and Modernization Fund									\$ 60,637		\$ 59,916
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 130,684							\$ 130,684	\$ 3,374,261	\$ 346,954	\$ 2,688,689
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 915,028							\$ 915,028	\$ 2,325,186	\$ 1,115,908	\$ 2,551,719
Other Miscellaneous	\$ 33,744	\$ 877,423						\$ 911,167	\$ 911,167	\$ 883,837	\$ 883,837
	\$ 24,318,375	\$ 947,995						\$ 25,266,370	\$ 40,474,143	\$ 23,489,946	\$ 38,925,105
Grants											
AB 1058 Commissioner/Facilitator			\$ 540,110					\$ 540,110	\$ 959,226	\$ 221,988	\$ 938,821
Other Judicial Council Grants			\$ (88,665)					\$ (88,665)	\$ 153,008	\$ 30,106	\$ 276,764
Non-Judicial Council Grants											
			\$ 451,445					\$ 451,445	\$ 1,112,234	\$ 252,095	\$ 1,215,585
Other Financing Sources											
Interest Income	\$ 328,760	\$ 56,337						\$ 385,097	\$ 476,763	\$ 349,914	\$ 372,611
Investment Income											
Donations											
Local Fees		\$ 13,960						\$ 13,960	\$ 29,576	\$ 13,292	\$ 27,624
Non-Fee Revenues	\$ 379,365							\$ 379,365	\$ 381,200	\$ 318,407	\$ 328,045
Enhanced Collections		\$ 548,955						\$ 548,955	\$ 1,982,532	\$ 596,375	\$ 2,073,547
Escheatment											
Prior Year Revenue	\$ 19,778		\$ (118)					\$ 19,660		\$ 10,176	
County Program - Restricted		\$ 1,899,658						\$ 1,899,658	\$ 1,269,238	\$ 997,624	\$ 1,197,186
Reimbursement Other	\$ 659,213							\$ 659,213	\$ 446,701	\$ 337,423	\$ 472,636
Sale of Fixed Assets											
Other Miscellaneous	\$ 651							\$ 651	\$ 1,000	\$ 107	\$ 10,511
	\$ 1,387,767	\$ 2,518,911	\$ (118)					\$ 3,906,561	\$ 4,587,010	\$ 2,623,318	\$ 4,482,160
Total Revenues	\$ 25,706,143	\$ 3,466,905	\$ 451,327					\$ 29,624,375	\$ 46,173,387	\$ 26,365,359	\$ 44,622,850
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 7,357,746	\$ 567,737	\$ 330,690					\$ 8,256,173	\$ 17,389,464	\$ 7,805,513	\$ 17,885,914
Temp Help	\$ 47,181							\$ 47,181	\$ 124,669	\$ 57,657	\$ 286,686
Overtime	\$ 5,003		\$ 3					\$ 5,005	\$ 10,000	\$ 186	\$ 20,000
Staff Benefits	\$ 5,783,417	\$ 481,311	\$ 244,224					\$ 6,508,952	\$ 15,110,744	\$ 5,852,322	\$ 13,930,768
	\$ 13,193,346	\$ 1,049,048	\$ 574,917					\$ 14,817,311	\$ 32,634,877	\$ 13,715,678	\$ 32,123,368
Operating Expenses and Equipment											
General Expense	\$ 530,798	\$ 9,500	\$ 5,885					\$ 546,183	\$ 1,511,522	\$ 538,776	\$ 1,140,932
Printing	\$ 34,632	\$ 6,203						\$ 40,834	\$ 106,150	\$ 41,735	\$ 120,631
Telecommunications	\$ 250,352	\$ 6,695	\$ 2,794					\$ 259,841	\$ 434,131	\$ 101,297	\$ 344,243
Postage	\$ 93,427	\$ 16,895	\$ 504					\$ 110,826	\$ 273,917	\$ 101,670	\$ 232,206
Insurance	\$ 30,120							\$ 30,120	\$ 23,000	\$ 24,969	\$ 24,800
In-State Travel	\$ 15,575		\$ 3,100					\$ 18,676	\$ 47,507	\$ 18,712	\$ 41,561
Out-of-State Travel											
Training	\$ 548	\$ 280						\$ 828	\$ 7,500	\$ 2,000	\$ 7,000
Security Services									\$ 500		\$ 1,000
Facility Operations	\$ 283,604	\$ 3,944	\$ 6,822					\$ 294,371	\$ 799,271	\$ 248,596	\$ 620,855
Utilities	\$ 1,414	\$ 471						\$ 1,885	\$ 3,182		\$ 3,068
Contracted Services	\$ 2,088,282	\$ 142,478	\$ 34,676					\$ 2,265,436	\$ 7,729,356	\$ 2,435,928	\$ 6,932,615
Consulting and Professional Services	\$ 18,800							\$ 18,800	\$ 55,000	\$ 21,155	\$ 31,675
Information Technology	\$ 1,099,123	\$ 8,000	\$ 50,708					\$ 1,157,831	\$ 1,873,394	\$ 1,106,711	\$ 1,775,699
Major Equipment	\$ 69,228							\$ 69,228	\$ 299,448	\$ 32,914	\$ 86,000
Other Items of Expense	\$ 4,928							\$ 4,928	\$ 22,600	\$ 9,594	\$ 12,100
	\$ 4,520,832	\$ 194,466	\$ 104,490					\$ 4,819,788	\$ 13,186,478	\$ 4,684,057	\$ 11,374,385
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 55,494							\$ 55,494	\$ 140,258	\$ 58,937	\$ 144,694
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											\$ 300,000
Internal Cost Recovery	\$ (152,797)	\$ 73,187	\$ 79,610					\$ 0	\$ 0	\$ 0	\$ 2,920
Prior Year Expense Adjustment	\$ (2,211)	\$ 11,401	\$ (118)					\$ 9,072		\$ (6,353)	
	\$ (99,514)	\$ 84,588	\$ 79,493					\$ 64,567	\$ 140,258	\$ 52,584	\$ 447,614
Total Expenditures	\$ 17,614,665	\$ 1,328,102	\$ 758,899					\$ 19,701,666	\$ 45,961,613	\$ 18,452,319	\$ 43,945,367
Excess (Deficit) of Revenues Over Expenditures	\$ 8,091,478	\$ 2,138,803	\$ (307,572)					\$ 9,922,709	\$ 211,774	\$ 7,913,040	\$ 677,483
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,937,583	\$ 600,618	\$ 0					\$ 4,538,201	\$ 4,538,201	\$ 3,811,534	\$ 3,811,534
Ending Balance (Deficit)	\$ 12,029,061	\$ 2,739,421	\$ (307,572)					\$ 14,460,910	\$ 4,749,975	\$ 11,724,575	\$ 4,489,017

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

	For the month ended December									
	Fiscal Year 2024/25								2023/24	
	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	\$ 5,166,548	\$ 359,845			\$ 38,706	\$ (1)	\$ 5,565,098	\$ 11,126,276	\$ 5,071,856	\$ 9,471,718
Traffic & Other Infractions	\$ 322,380						\$ 322,380	\$ 944,374	\$ 300,392	\$ 905,007
Other Criminal Cases	\$ 1,278,021						\$ 1,278,021	\$ 3,010,244	\$ 1,247,337	\$ 2,813,428
Civil	\$ 607,539	\$ 12,400					\$ 619,939	\$ 1,749,772	\$ 659,040	\$ 1,729,574
Family & Children Services	\$ 1,376,527	\$ 114,438			\$ 40,904	\$ (119)	\$ 1,531,750	\$ 3,653,095	\$ 1,378,829	\$ 3,474,597
Probate, Guardianship & Mental Health Services	\$ 446,125						\$ 446,125	\$ 1,062,499	\$ 414,647	\$ 1,086,999
Juvenile Dependency Services	\$ 148,072	\$ 740,513					\$ 888,586	\$ 2,147,207	\$ 846,769	\$ 2,117,912
Juvenile Delinquency Services	\$ 132,972						\$ 132,972	\$ 312,678	\$ 149,282	\$ 284,833
Other Court Operations	\$ 1,769,857	\$ 1,303,573				\$ (2,208)	\$ 3,071,222	\$ 6,733,719	\$ 3,070,735	\$ 8,279,933
Court Interpreters	\$ 231,803	\$ 976,561					\$ 1,208,363	\$ 3,379,576	\$ 1,111,830	\$ 2,694,753
Jury Services	\$ 361,662	\$ 87,573	\$ 55,494				\$ 504,730	\$ 1,358,200	\$ 470,620	\$ 1,399,666
Security								\$ 2,000		
Trial Court Operations Program	\$ 11,841,505	\$ 3,594,903	\$ 55,494		\$ 79,610	\$ (2,329)	\$ 15,569,184	\$ 35,479,640	\$ 14,721,336	\$ 34,258,420
Enhanced Collections	\$ 489,828	\$ 106,407			\$ 73,187		\$ 669,422	\$ 1,982,532	\$ 719,371	\$ 2,073,547
Other Non-Court Operations		\$ 39,229				\$ 11,401	\$ 50,630	\$ 91,818	\$ 15,967	\$ 49,842
Non-Court Operations Program	\$ 489,828	\$ 145,636			\$ 73,187	\$ 11,401	\$ 720,052	\$ 2,074,350	\$ 735,337	\$ 2,123,389
Executive Office	\$ 734,571	\$ 48,501			\$ (40,322)		\$ 742,750	\$ 1,592,386	\$ 767,776	\$ 1,623,016
Fiscal Services	\$ 657,504	\$ 51,702			\$ (35,908)		\$ 673,298	\$ 1,572,506	\$ 569,671	\$ 1,294,751
Human Resources	\$ 384,363	\$ 31,382			\$ (21,540)		\$ 394,205	\$ 861,836	\$ 374,203	\$ 822,386
Business & Facilities Services		\$ 242,430			\$ (1,686)		\$ 240,744	\$ 443,571	\$ 18,536	\$ 106,629
Information Technology	\$ 709,539	\$ 705,235			\$ (53,341)		\$ 1,361,433	\$ 3,937,324	\$ 1,265,460	\$ 3,716,776
Court Administration Program	\$ 2,485,978	\$ 1,079,249			\$ (152,797)		\$ 3,412,429	\$ 8,407,623	\$ 2,995,646	\$ 7,563,558
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 14,817,311	\$ 4,819,788	\$ 55,494		\$ 0	\$ 9,072	\$ 19,701,666	\$ 45,961,613	\$ 18,452,319	\$ 43,945,367