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

April 21, 2025

Date

Tulare

Court

2024-25 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare

Court

2024-25 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Tulare
Court

2024-25 Q3
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	276	256	255	259	

[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 March								
	Fiscal Year 2024/25								2023/24
	Governmental Funds								
		Special Revenue							
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
ASSETS									
Operations	$ (3,283,401)	$ 3,151,296	$ (663,530)				$ 50,666	$ (744,968)	$ (74,454)
Payroll	$ 376,252	$ 82,120	$ 22,416					$ 480,789	$ (3,350)
Jury									
Revolving	$ 30,000							$ 30,000	$ 30,000
Other									
Distribution							$ 112,397	$ 112,397	$ 122,574
Civil Filing Fees							$ 0	$ 0	$ 0
Trust							$ (31,366)	$ (31,366)	$ (174,273)
Credit Card									
Cash on Hand	$ 6,090							$ 6,090	$ 6,090
Cash with County	$ 0	$ 0					$ 0	$ 0	$ 0
Cash Outside of the JCC									
Cash Held with the JCC	$ 60,595							$ 60,595	$ 0
Cash Equivalents	$ 9,540,630						$ 3,592,992	$ 13,133,622	$ 11,477,620
Total Cash and Cash Equivalents	$ 6,730,166	$ 3,233,417	$ (641,113)				$ 3,724,689	$ 13,047,158	$ 11,384,208
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	$ 0	$ 0						$ 0	$ 0
Accounts Receivable - General	$ 0						$ 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	$ 6,050						$ 22,280	$ 19,518
Due From Other Courts		$ 0						$ 0	$ 0
Due From State	$ 10,350	$ 0	$ 569,457					$ 579,807	$ 686,021
Trust Due To/From							$ 35,711	$ 35,711	$ 101,297
Distribution Due To/From							$ 11,237	$ 11,237	$ 9,781
Civil Filing Fee Due To/From									
General Due To/From	$ 45	$ 0						$ 45	$ 0
Total Receivables	$ 30,625	$ 6,050	$ 569,457				$ 46,948	$ 653,080	$ 820,617
Prepaid Expenses - General	$ 309,575	$ 89,301						$ 398,875	$ 430,625
Salary and Travel Advances	$ 0							$ 0	$ 0
Counties									
Total Prepaid Expenses	$ 309,575	$ 89,301						$ 398,875	$ 430,625
Other Assets	$ 28,581							$ 28,581	$ 42,581
Total Other Assets	$ 28,581							$ 28,581	$ 42,581
Total Assets	$ 7,098,946	$ 3,328,768	$ (71,657)				$ 3,771,637	$ 14,127,695	$ 12,678,030
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	$ 0	$ 0	$ 0					$ 0	$ 0
Accounts Payable - General	$ 544	$ (322)	$ (6)				$ 0	$ 216	$ 13,474
Due to Other Funds	$ 40	$ 0	$ 0				$ 46,953	$ 46,993	$ 111,078
Due to Other Courts									
Due to State	$ 150,415	$ 313,845					$ 0	$ 464,260	$ 0
TC145 Liability							$ 402,808	$ 402,808	$ 329,214
Due to Other Governments									
AB145 Due to Other Government Agency							$ 401,222	$ 401,222	$ 397,154
Due to Other Public Agencies									
Sales and Use Tax	$ 0							$ 0	$ 4
Interest							$ 11,716	$ 11,716	$ 13,746
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	$ 150,999	$ 313,523	$ (6)				$ 862,698	$ 1,327,214	$ 864,669
Civil							$ 663,780	$ 663,780	$ 569,315
Criminal							$ 2,062,780	$ 2,062,780	$ 1,857,994
Unreconciled - Civil and Criminal							$ 0	$ 0	$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							$ 129,951	$ 129,951	$ 92,353
Miscellaneous Trust									
Total Trust Deposits							$ 2,856,511	$ 2,856,511	$ 2,519,662
Accrued Payroll	$ 0	$ 0	$ 0					$ 0	$ 0
Benefits Payable	$ (571,707)	$ 0	$ 0					$ (571,707)	$ (516,226)
Deferred Compensation Payable	$ 0							$ 0	$ 0
Deductions Payable	$ (184,406)	$ 0						$ (184,406)	$ (3,360)
Payroll Clearing	$ 0							$ 0	$ 0
Total Payroll Liabilities	$ (756,112)	$ 0	$ 0					$ (756,112)	$ (519,586)
Revenue Collected in Advance	$ 0	$ 859,959	$ 0					$ 859,959	$ 859,959
Liabilities For Deposits	$ 59,413	$ 80					$ 52,428	$ 111,921	$ 101,072
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							$ 0	$ 0	$ 0
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	$ 59,413	$ 860,039	$ 0				$ 52,428	$ 971,880	$ 961,031
Total Liabilities	$ (545,701)	$ 1,173,562	$ (6)				$ 3,771,637	$ 4,399,492	$ 3,825,775
Total Fund Balance	$ 7,644,647	$ 2,155,206	$ (71,650)					$ 9,728,202	$ 8,852,255
Total Liabilities and Fund Balance	$ 7,098,946	$ 3,328,768	$ (71,657)				$ 3,771,637	$ 14,127,695	$ 12,678,030

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 March										
	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)
		Special Revenue									
	General	Non-Grant	Grant	Capital Projects	Debt Service						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	$ 26,608,888	$ 123,246						$ 26,732,135	$ 33,802,892	$ 25,603,709	$ 32,740,944
Improvement and Modernization Fund	$ 7,566							$ 7,566	$ 60,637		$ 59,916
Judges' Compensation (0150019)											
Court Interpreter (0150037)	$ 695,775							$ 695,775	$ 3,374,261	$ 1,524,418	$ 2,688,689
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	$ 1,680,034							$ 1,680,034	$ 2,325,186	$ 1,724,845	$ 2,551,719
Other Miscellaneous	$ 33,744	$ 877,423						$ 911,167	$ 911,167	$ 883,837	$ 883,837
	$ 29,026,008	$ 1,000,670						$ 30,026,677	$ 40,474,143	$ 29,736,810	$ 38,925,105
Grants											
AB 1058 Commissioner/Facilitator			$ 784,176					$ 784,176	$ 959,226	$ 660,736	$ 938,821
Other Judicial Council Grants			$ 100,391					$ 100,391	$ 153,008	$ 62,815	$ 276,764
Non-Judicial Council Grants											
			$ 884,567					$ 884,567	$ 1,112,234	$ 723,550	$ 1,215,585
Other Financing Sources											
Interest Income	$ 375,052	$ 121,025						$ 496,077	$ 476,763	$ 507,552	$ 372,611
Investment Income											
Donations											
Local Fees		$ 22,185						$ 22,185	$ 29,576	$ 20,819	$ 27,624
Non-Fee Revenues	$ 385,997							$ 385,997	$ 381,200	$ 328,027	$ 328,045
Enhanced Collections		$ 918,556						$ 918,556	$ 1,982,532	$ 982,355	$ 2,073,547
Escheatment											
Prior Year Revenue	$ 19,774		$ (118)					$ 19,656		$ 14,686	
County Program - Restricted		$ 1,937,087						$ 1,937,087	$ 1,269,238	$ 1,050,690	$ 1,197,186
Reimbursement Other	$ 777,123							$ 777,123	$ 446,701	$ 444,002	$ 472,636
Sale of Fixed Assets											
Other Miscellaneous	$ 2,196							$ 2,196	$ 1,000	$ 1,041	$ 10,511
	$ 1,560,142	$ 2,998,853	$ (118)					$ 4,558,878	$ 4,587,010	$ 3,349,173	$ 4,482,160
Total Revenues	$ 30,586,149	$ 3,999,523	$ 884,449					$ 35,470,122	$ 46,173,387	$ 33,809,533	$ 44,622,850
EXPENDITURES											
Personnel Services											
Salaries - Permanent	$ 11,166,061	$ 898,940	$ 393,481					$ 12,458,482	$ 17,389,464	$ 11,852,545	$ 17,885,914
Temp Help	$ 72,633							$ 72,633	$ 124,669	$ 91,379	$ 286,686
Overtime	$ 5,029		$ 3					$ 5,032	$ 10,000	$ 6,153	$ 20,000
Staff Benefits	$ 8,749,337	$ 745,701	$ 305,477					$ 9,800,514	$ 15,110,744	$ 8,968,692	$ 13,930,768
	$ 19,993,060	$ 1,644,640	$ 698,961					$ 22,336,661	$ 32,634,877	$ 20,918,769	$ 32,123,368
Operating Expenses and Equipment											
General Expense	$ 949,753	$ 15,571	$ 9,188					$ 974,512	$ 1,511,522	$ 961,740	$ 1,140,932
Printing	$ 52,420	$ 8,559						$ 60,979	$ 106,150	$ 69,833	$ 120,631
Telecommunications	$ 269,574	$ 12,539	$ 3,394					$ 285,507	$ 434,131	$ 163,351	$ 344,243
Postage	$ 159,784	$ 27,360	$ 883					$ 188,026	$ 273,917	$ 171,914	$ 232,206
Insurance	$ 72,156							$ 72,156	$ 23,000	$ 25,444	$ 24,800
In-State Travel	$ 25,136		$ 3,938					$ 29,074	$ 47,507	$ 32,030	$ 41,561
Out-of-State Travel											
Training	$ 3,490	$ 280						$ 3,770	$ 7,500	$ 2,880	$ 7,000
Security Services									$ 500		$ 1,000
Facility Operations	$ 502,861	$ 6,329	$ 10,927					$ 520,117	$ 799,271	$ 434,999	$ 620,855
Utilities	$ 1,925	$ 326						$ 2,251	$ 3,182		$ 3,068
Contracted Services	$ 3,343,437	$ 590,371	$ 67,351					$ 4,001,159	$ 7,729,356	$ 4,314,661	$ 6,932,615
Consulting and Professional Services	$ 26,100							$ 26,100	$ 55,000	$ 31,615	$ 31,675
Information Technology	$ 1,280,890	$ 8,000	$ 50,708					$ 1,339,598	$ 1,873,394	$ 1,510,782	$ 1,775,699
Major Equipment	$ 342,511							$ 342,511	$ 299,448	$ 34,714	$ 86,000
Other Items of Expense	$ 7,363							$ 7,363	$ 22,600	$ 12,561	$ 12,100
	$ 7,037,401	$ 669,334	$ 146,388					$ 7,853,123	$ 13,186,478	$ 7,766,526	$ 11,374,385
Special Items of Expense											
Grand Jury											
Jury Costs	$ 79,400	$ 1,864						$ 81,264	$ 140,258	$ 89,871	$ 144,694
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											$ 300,000
Internal Cost Recovery	$ (245,044)	$ 117,695	$ 127,349					$ 0	$ 0	$ 0	$ 2,920
Prior Year Expense Adjustment	$ (2,211)	$ 11,401	$ (118)					$ 9,072		$ (6,353)	
	$ (167,855)	$ 130,960	$ 127,231					$ 90,336	$ 140,258	$ 83,518	$ 447,614
Total Expenditures	$ 26,862,605	$ 2,444,935	$ 972,580					$ 30,280,120	$ 45,961,613	$ 28,768,813	$ 43,945,367
Excess (Deficit) of Revenues Over Expenditures	$ 3,723,544	$ 1,554,588	$ (88,131)					$ 5,190,002	$ 211,774	$ 5,040,721	$ 677,483
Operating Transfers In (Out)	$ (16,480)		$ 16,480					$ 0	$ 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)	$ 7,644,647	$ 2,155,206	$ (71,650)					$ 9,728,202	$ 4,749,975	$ 8,852,255	$ 4,489,017

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

	For the month ended March									
	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	$ 7,681,145	$ 597,741			$ 60,217	$ (1)	$ 8,339,102	$ 11,126,276	$ 8,006,656	$ 9,471,718
Traffic & Other Infractions	$ 486,494						$ 486,494	$ 944,374	$ 452,944	$ 905,007
Other Criminal Cases	$ 1,946,262						$ 1,946,262	$ 3,010,244	$ 1,900,549	$ 2,813,428
Civil	$ 955,986	$ 13,050					$ 969,036	$ 1,749,772	$ 991,187	$ 1,729,574
Family & Children Services	$ 2,108,660	$ 225,916			$ 67,132	$ (119)	$ 2,401,588	$ 3,653,095	$ 2,101,345	$ 3,474,597
Probate, Guardianship & Mental Health Services	$ 666,674	$ 950					$ 667,624	$ 1,062,499	$ 627,641	$ 1,086,999
Juvenile Dependency Services	$ 223,865	$ 1,259,242					$ 1,483,107	$ 2,147,207	$ 1,347,147	$ 2,117,912
Juvenile Delinquency Services	$ 201,161						$ 201,161	$ 312,678	$ 228,519	$ 284,833
Other Court Operations	$ 2,638,574	$ 2,097,758				$ (2,208)	$ 4,734,125	$ 6,733,719	$ 4,827,942	$ 8,279,933
Court Interpreters	$ 343,772	$ 1,512,790					$ 1,856,562	$ 3,379,576	$ 2,035,030	$ 2,694,753
Jury Services	$ 547,050	$ 162,189	$ 81,264				$ 790,503	$ 1,358,200	$ 715,973	$ 1,399,666
Security								$ 2,000		
Trial Court Operations Program	$ 17,799,642	$ 5,869,636	$ 81,264		$ 127,349	$ (2,329)	$ 23,875,562	$ 35,479,640	$ 23,234,933	$ 34,258,420
Enhanced Collections	$ 739,955	$ 192,556			$ 117,695		$ 1,050,206	$ 1,982,532	$ 1,129,718	$ 2,073,547
Other Non-Court Operations		$ 53,124				$ 11,401	$ 64,525	$ 91,818	$ 49,748	$ 49,842
Non-Court Operations Program	$ 739,955	$ 245,680			$ 117,695	$ 11,401	$ 1,114,732	$ 2,074,350	$ 1,179,466	$ 2,123,389
Executive Office	$ 1,137,504	$ 72,722			$ (64,641)		$ 1,145,585	$ 1,592,386	$ 1,108,405	$ 1,623,016
Fiscal Services	$ 986,765	$ 70,750			$ (56,647)		$ 1,000,869	$ 1,572,506	$ 878,264	$ 1,294,751
Human Resources	$ 579,307	$ 39,241			$ (33,463)		$ 585,085	$ 861,836	$ 563,218	$ 822,386
Business & Facilities Services		$ 377,461			$ (7,035)		$ 370,426	$ 443,571	$ 37,757	$ 106,629
Information Technology	$ 1,093,488	$ 1,177,632			$ (83,259)		$ 2,187,861	$ 3,937,324	$ 1,766,769	$ 3,716,776
Court Administration Program	$ 3,797,064	$ 1,737,807			$ (245,044)		$ 5,289,826	$ 8,407,623	$ 4,354,413	$ 7,563,558
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	$ 22,336,661	$ 7,853,123	$ 81,264		$ 0	$ 9,072	$ 30,280,120	$ 45,961,613	$ 28,768,813	$ 43,945,367