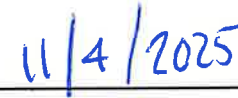


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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



Date

Tulare

Court

2025-26 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare

Court

2025-26 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Tulare

Court

2025-26 Q1

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	283	267			

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 2025/26							2024/25	
	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	\$ (2,857,208)	\$ 2,997,769	\$ (196,031)				\$ 48,123	\$ (7,346)	\$ (62,424)	
Payroll	\$ (2,055)	\$ 0	\$ 0					\$ (2,055)	\$ 458,920	
Jury										
Revolving	\$ 30,000							\$ 30,000	\$ 30,000	
Other										
Distribution							\$ 163,621	\$ 163,621	\$ 166,827	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (25,785)	\$ (25,785)	\$ (32,506)	
Credit Card								\$ 5,790	\$ 6,090	
Cash on Hand	\$ 5,790							\$ 5,790	\$ 6,090	
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Cash Outside of the JCC										
Cash Held with the JCC	\$ 3,294							\$ 3,294	\$ 68,776	
Cash Equivalents	\$ 9,948,419						\$ 3,525,421	\$ 13,473,839	\$ 16,587,414	
Total Cash and Cash Equivalents	\$ 7,128,239	\$ 2,997,769	\$ (196,031)				\$ 3,711,379	\$ 13,641,357	\$ 17,223,096	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General									\$ 0	
Dishonored Checks								\$ 5,004	\$ 4,000	
Due From Employee	\$ 5,004							\$ 0	\$ 0	
Civil Jury Fees	\$ 0								\$ 0	
Trust								\$ 0	\$ 0	
Due From Other Funds	\$ 0		\$ 0					\$ 15,397	\$ 484,516	
Due From Other Governments	\$ 7,026	\$ 8,370						\$ 0	\$ 0	
Due From Other Courts	\$ 0	\$ 0						\$ 88,119	\$ 127,858	
Due From State	\$ 15,100	\$ 0	\$ 73,019					\$ 39,819	\$ 29,574	
Trust Due To/From							\$ 39,819	\$ 18,816	\$ 14,735	
Distribution Due To/From							\$ 18,816			
Civil Filing Fee Due To/From								\$ 120	\$ 6,812	
General Due To/From	\$ 110	\$ 10								
Total Receivables	\$ 27,240	\$ 8,380	\$ 73,019				\$ 58,635	\$ 167,275	\$ 667,496	
Prepaid Expenses - General	\$ 685,902	\$ 31,439						\$ 717,341	\$ 642,612	
Salary and Travel Advances	\$ 0							\$ 0	\$ 0	
Counties										
Total Prepaid Expenses	\$ 685,902	\$ 31,439						\$ 717,341	\$ 642,612	
Other Assets	\$ 28,581							\$ 28,581	\$ 28,581	
Total Other Assets	\$ 28,581							\$ 28,581	\$ 28,581	
Total Assets	\$ 7,869,962	\$ 3,037,589	\$ (123,012)				\$ 3,770,015	\$ 14,554,554	\$ 18,561,785	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 703	\$ 0	\$ 0				\$ 0	\$ 703	\$ 5,937	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 58,755	\$ 58,755	\$ 51,121	
Due to Other Courts										
Due to State	\$ 2,898	\$ 37,187						\$ 40,085	\$ 487,741	
TC145 Liability							\$ 427,181	\$ 427,181	\$ 352,537	
Due to Other Governments	\$ 0							\$ 0	\$ 0	
AB145 Due to Other Government Agency							\$ 439,954	\$ 439,954	\$ 392,915	
Due to Other Public Agencies								\$ 0	\$ 4	
Sales and Use Tax	\$ 0							\$ 11,547	\$ 12,845	
Interest							\$ 11,547			
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 3,600	\$ 37,187	\$ 0				\$ 937,437	\$ 978,224	\$ 1,303,099	
Civil							\$ 614,259	\$ 614,259	\$ 603,950	
Criminal							\$ 2,024,970	\$ 2,024,970	\$ 1,831,689	
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0	
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 140,537	\$ 140,537	\$ 112,216	
Miscellaneous Trust										
Total Trust Deposits							\$ 2,779,767	\$ 2,779,767	\$ 2,547,855	
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ (183,920)	\$ 0	\$ 0					\$ (183,920)	\$ (495,939)	
Deferred Compensation Payable	\$ 12,967							\$ 12,967	\$ 0	
Deductions Payable	\$ 231,439	\$ 0						\$ 231,439	\$ (163,489)	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 60,486	\$ 0	\$ 0					\$ 60,486	\$ (659,428)	
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Liabilities For Deposits	\$ 63,297	\$ 80					\$ 52,811	\$ 116,189	\$ 106,745	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 504	
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 63,297	\$ 80	\$ 0				\$ 52,811	\$ 116,189	\$ 107,249	
Total Liabilities	\$ 127,384	\$ 37,267	\$ 0				\$ 3,770,015	\$ 3,934,665	\$ 3,298,775	
Total Fund Balance	\$ 7,742,579	\$ 3,000,322	\$ (123,012)					\$ 10,619,889	\$ 15,263,010	
Total Liabilities and Fund Balance	\$ 7,869,962	\$ 3,037,589	\$ (123,012)				\$ 3,770,015	\$ 14,554,554	\$ 18,561,785	

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 2025/26								2024/25		
	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	\$ 11,354,629	\$ 17,674						\$ 11,372,302	\$ 34,783,435	\$ 15,484,221	\$ 33,802,892
Improvement and Modernization Fund								\$ 60,637	\$ 60,637		\$ 60,637
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 668,797							\$ 668,797	\$ 3,433,094	\$ (434,408)	\$ 3,374,261
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 211,716							\$ 211,716	\$ 2,696,279	\$ 251,541	\$ 2,325,186
Other Miscellaneous	\$ 348,048	\$ 819,819						\$ 1,167,867	\$ 1,009,316	\$ 877,423	\$ 911,167
	\$ 12,583,189	\$ 837,493						\$ 13,420,682	\$ 41,982,761	\$ 16,178,777	\$ 40,474,143
Grants											
AB 1058 Commissioner/Facilitator			\$ 0					\$ 0	\$ 929,116	\$ 0	\$ 959,226
Other Judicial Council Grants			\$ 8,853					\$ 8,853	\$ 169,659	\$ (117,397)	\$ 153,008
Non-Judicial Council Grants											
			\$ 8,853					\$ 8,853	\$ 1,098,775	\$ (117,397)	\$ 1,112,234
Other Financing Sources											
Interest Income	\$ 62,244	\$ 0						\$ 62,244	\$ 504,492	\$ 199,745	\$ 476,763
Investment Income											
Donations											
Local Fees		\$ 5,838						\$ 5,838	\$ 32,294	\$ 6,335	\$ 29,576
Non-Fee Revenues	\$ 205							\$ 205	\$ 390,259	\$ 379,109	\$ 381,200
Enhanced Collections		\$ 133,902						\$ 133,902	\$ 2,012,743	\$ 120,467	\$ 1,982,532
Escheatment											
Prior Year Revenue	\$ 164,023							\$ 164,023		\$ 23,584	
County Program - Restricted		\$ 1,836,592						\$ 1,836,592	\$ 1,356,598	\$ 1,847,484	\$ 1,269,238
Reimbursement Other	\$ 21,170							\$ 21,170	\$ 459,307	\$ 558,525	\$ 446,701
Sale of Fixed Assets											
Other Miscellaneous	\$ 110							\$ 110	\$ 1,100	\$ 549	\$ 1,000
	\$ 247,752	\$ 1,976,332						\$ 2,224,084	\$ 4,756,793	\$ 3,133,796	\$ 4,587,010
Total Revenues	\$ 12,830,941	\$ 2,813,825	\$ 8,853					\$ 15,653,618	\$ 47,838,329	\$ 19,195,175	\$ 46,173,387
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 3,861,894	\$ 258,795	\$ 41,552					\$ 4,162,241	\$ 17,615,868	\$ 3,348,118	\$ 17,389,464
Temp Help	\$ 36,016							\$ 36,016	\$ 273,094	\$ 20,898	\$ 124,669
Overtime	\$ 2	\$ 1						\$ 2	\$ 10,000	\$ 914	\$ 10,000
Staff Benefits	\$ 3,095,410	\$ 239,109	\$ 37,564					\$ 3,372,083	\$ 15,989,036	\$ 2,665,991	\$ 15,110,744
	\$ 6,993,321	\$ 497,905	\$ 79,116					\$ 7,570,342	\$ 33,887,998	\$ 6,035,922	\$ 32,634,877
Operating Expenses and Equipment											
General Expense	\$ 320,854	\$ 2,696	\$ 1,091					\$ 324,641	\$ 1,808,027	\$ 151,420	\$ 1,511,522
Printing	\$ 12,234	\$ 1,552						\$ 13,787	\$ 122,300	\$ 10,388	\$ 106,150
Telecommunications	\$ 23,473	\$ 2,213	\$ 670					\$ 26,356	\$ 215,574	\$ 180,856	\$ 434,131
Postage	\$ 49,328	\$ 3,717	\$ 233					\$ 53,278	\$ 317,163	\$ 30,493	\$ 273,917
Insurance	\$ 3,248							\$ 3,248	\$ 70,563	\$ 3,208	\$ 23,000
In-State Travel	\$ 11,398		\$ 1,918					\$ 13,316	\$ 60,410	\$ 6,573	\$ 47,507
Out-of-State Travel											
Training	\$ 1,809							\$ 1,809	\$ 12,500	\$ 396	\$ 7,500
Security Services									\$ 500		\$ 500
Facility Operations	\$ 167,879	\$ 2,176	\$ 20,173					\$ 190,228	\$ 1,250,269	\$ 132,760	\$ 799,271
Utilities	\$ 271	\$ 90						\$ 362	\$ 7,664	\$ 309	\$ 3,182
Contracted Services	\$ 956,065	\$ 22,531	\$ 28,663					\$ 1,007,259	\$ 7,381,580	\$ 906,962	\$ 7,729,356
Consulting and Professional Services	\$ 7,600							\$ 7,600	\$ 40,000	\$ 8,450	\$ 55,000
Information Technology	\$ 250,137							\$ 250,137	\$ 2,407,500	\$ 949,464	\$ 1,873,394
Major Equipment	\$ 245,758							\$ 245,758	\$ 408,408	\$ 27,342	\$ 299,448
Other Items of Expense	\$ 1,189							\$ 1,189	\$ 16,100	\$ 1,384	\$ 22,600
	\$ 2,051,243	\$ 34,977	\$ 52,748					\$ 2,138,968	\$ 14,118,558	\$ 2,410,004	\$ 13,186,478
Special Items of Expense											
Grand Jury	\$ 16,831							\$ 16,831	\$ 141,131	\$ 22,623	\$ 140,258
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (22,522)	\$ 22,522						\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 214							\$ 214		\$ 1,816	
	\$ (5,477)	\$ 22,522						\$ 17,045	\$ 141,131	\$ 24,440	\$ 140,258
Total Expenditures	\$ 9,039,087	\$ 555,404	\$ 131,865					\$ 9,726,355	\$ 48,147,687	\$ 8,470,366	\$ 45,961,613
Excess (Deficit) of Revenues Over Expenditures	\$ 3,791,854	\$ 2,258,421	\$ (123,012)					\$ 5,927,264	\$ (309,358)	\$ 10,724,809	\$ 211,774
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,950,725	\$ 741,901	\$ 0					\$ 4,692,625	\$ 4,692,625	\$ 4,538,201	\$ 4,538,201
Ending Balance (Deficit)	\$ 7,742,579	\$ 3,000,322	\$ (123,012)					\$ 10,619,889	\$ 4,383,267	\$ 15,263,010	\$ 4,749,975

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 2,403,391	\$ 207,068				\$ 214	\$ 2,610,673	\$ 10,675,522	\$ 2,298,587	\$ 11,126,276
Traffic & Other Infractions	\$ 163,064						\$ 163,064	\$ 1,006,780	\$ 131,234	\$ 944,374
Other Criminal Cases	\$ 644,814						\$ 644,814	\$ 3,122,247	\$ 536,308	\$ 3,010,244
Civil	\$ 341,144	\$ 7,550					\$ 348,694	\$ 1,823,501	\$ 231,473	\$ 1,749,772
Family & Children Services	\$ 742,590	\$ 16,169					\$ 758,759	\$ 3,755,459	\$ 583,841	\$ 3,653,095
Probate, Guardianship & Mental Health Services	\$ 240,346						\$ 240,346	\$ 1,113,359	\$ 177,606	\$ 1,062,499
Juvenile Dependency Services	\$ 59,725	\$ 355,826					\$ 415,551	\$ 2,396,601	\$ 357,314	\$ 2,147,207
Juvenile Delinquency Services	\$ 69,407						\$ 69,407	\$ 348,090	\$ 54,844	\$ 312,678
Other Court Operations	\$ 982,950	\$ 315,045					\$ 1,297,995	\$ 7,184,729	\$ 1,667,478	\$ 6,733,719
Court Interpreters	\$ 130,923	\$ 424,593					\$ 555,517	\$ 3,433,094	\$ 476,097	\$ 3,379,576
Jury Services	\$ 190,368	\$ 52,767	\$ 16,831				\$ 259,966	\$ 1,318,442	\$ 217,540	\$ 1,358,200
Security								\$ 3,000		\$ 2,000
Trial Court Operations Program	\$ 5,968,722	\$ 1,379,019	\$ 16,831			\$ 214	\$ 7,364,786	\$ 36,180,824	\$ 6,732,322	\$ 35,479,640
Enhanced Collections	\$ 265,645	\$ 28,210			\$ 22,522		\$ 316,377	\$ 2,013,181	\$ 241,631	\$ 1,982,532
Other Non-Court Operations		\$ 15,682					\$ 15,682	\$ 91,644	\$ 22,461	\$ 91,818
Non-Court Operations Program	\$ 265,645	\$ 43,891			\$ 22,522		\$ 332,059	\$ 2,104,825	\$ 264,092	\$ 2,074,350
Executive Office	\$ 425,828	\$ 22,313			\$ (6,334)		\$ 441,807	\$ 1,901,969	\$ 315,974	\$ 1,592,386
Fiscal Services	\$ 333,770	\$ 7,497			\$ (6,287)		\$ 334,980	\$ 1,518,561	\$ 281,094	\$ 1,572,506
Human Resources	\$ 194,663	\$ 36,781			\$ (3,578)		\$ 227,866	\$ 924,878	\$ 170,102	\$ 861,836
Business & Facilities Services		\$ 172,649					\$ 172,649	\$ 931,095	\$ 12,494	\$ 443,571
Information Technology	\$ 381,713	\$ 476,818			\$ (6,324)		\$ 852,207	\$ 4,585,535	\$ 694,288	\$ 3,937,324
Court Administration Program	\$ 1,335,975	\$ 716,058			\$ (22,522)		\$ 2,029,510	\$ 9,862,038	\$ 1,473,952	\$ 8,407,623
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,570,342	\$ 2,138,968	\$ 16,831		\$ 0	\$ 214	\$ 9,726,355	\$ 48,147,687	\$ 8,470,366	\$ 45,961,613