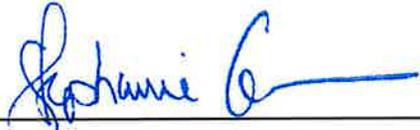


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

01/21/2026

\_\_\_\_\_  
Date

Tulare

\_\_\_\_\_  
Court

2025-26 Q2

\_\_\_\_\_  
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) <sup>1</sup> Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

<sup>1</sup> 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 2025/26

2024/25

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (2,288,557)	\$ 2,761,634	\$ (562,385)				\$ 75,917	\$ (13,390)	\$ (43,050)
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ (6,649)
Jury									
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution							\$ 116,954	\$ 116,954	\$ 118,723
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (29,317)	\$ (29,317)	\$ (30,300)
Credit Card									
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	\$ 7,023,273						\$ 3,125,409	\$ 10,148,682	\$ 16,682,861
<b>Total Cash and Cash Equivalents</b>	<b>\$ 4,773,800</b>	<b>\$ 2,761,634</b>	<b>\$ (562,385)</b>				<b>\$ 3,288,963</b>	<b>\$ 10,262,012</b>	<b>\$ 16,826,450</b>
Short-Term Investment Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee	\$ 5,004							\$ 5,004	\$ 4,000
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due From Other Governments	\$ 384,587	\$ 9,422						\$ 394,009	\$ 883,302
Due From Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due From State	\$ 7,550	\$ 0	\$ 424,058					\$ 431,608	\$ 556,784
Trust Due To/From							\$ 30,367	\$ 30,367	\$ 103,055
Distribution Due To/From							\$ 15,999	\$ 15,999	\$ 6,581
Civil Filing Fee Due To/From									
General Due To/From	\$ 69	\$ 0						\$ 69	\$ 100
<b>Total Receivables</b>	<b>\$ 397,211</b>	<b>\$ 9,422</b>	<b>\$ 424,058</b>				<b>\$ 46,367</b>	<b>\$ 877,058</b>	<b>\$ 1,553,823</b>
Prepaid Expenses - General	\$ 618,784	\$ 31,439						\$ 650,223	\$ 555,264
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 618,784</b>	<b>\$ 31,439</b>						<b>\$ 650,223</b>	<b>\$ 555,264</b>
Other Assets	\$ 28,581							\$ 28,581	\$ 28,581
<b>Total Other Assets</b>	<b>\$ 28,581</b>							<b>\$ 28,581</b>	<b>\$ 28,581</b>
<b>Total Assets</b>	<b>\$ 5,818,376</b>	<b>\$ 2,802,496</b>	<b>\$ (138,327)</b>				<b>\$ 3,335,330</b>	<b>\$ 11,817,874</b>	<b>\$ 18,964,117</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 72,388	\$ 1,709	\$ 2,075				\$ 0	\$ 76,172	\$ 0
Due to Other Funds	\$ 1	\$ 0	\$ 0				\$ 46,435	\$ 46,436	\$ 109,736
Due to Other Courts									
Due to State	\$ 2,898	\$ 14,126						\$ 17,024	\$ 439,966
TC145 Liability							\$ 370,190	\$ 370,190	\$ 347,835
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 446,061	\$ 446,061	\$ 401,373
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 4
Interest							\$ 9,526	\$ 9,526	\$ 11,234
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 75,287</b>	<b>\$ 15,836</b>	<b>\$ 2,075</b>				<b>\$ 872,212</b>	<b>\$ 965,409</b>	<b>\$ 1,310,147</b>
Civil							\$ 564,414	\$ 564,414	\$ 676,170
Criminal							\$ 1,704,400	\$ 1,704,400	\$ 1,695,665
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 141,492	\$ 141,492	\$ 121,530
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 2,410,306</b>	<b>\$ 2,410,306</b>	<b>\$ 2,493,365</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (328,172)	\$ 0	\$ 0					\$ (328,172)	\$ (283,251)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 400
Deductions Payable	\$ 23,373	\$ 0						\$ 23,373	\$ 13,503
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (304,799)</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ (304,799)</b>	<b>\$ (269,348)</b>
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 859,959
Liabilities For Deposits	\$ 66,350	\$ 80					\$ 52,811	\$ 119,242	\$ 109,082
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities							\$ 0	\$ 0	
<b>Total Other Liabilities</b>	<b>\$ 66,350</b>	<b>\$ 80</b>	<b>\$ 0</b>				<b>\$ 52,811</b>	<b>\$ 119,242</b>	<b>\$ 969,041</b>
<b>Total Liabilities</b>	<b>\$ (163,162)</b>	<b>\$ 15,916</b>	<b>\$ 2,075</b>				<b>\$ 3,335,330</b>	<b>\$ 3,190,158</b>	<b>\$ 4,503,207</b>
<b>Total Fund Balance</b>	<b>\$ 5,981,538</b>	<b>\$ 2,786,580</b>	<b>\$ (140,402)</b>					<b>\$ 8,627,716</b>	<b>\$ 14,460,910</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 5,818,376</b>	<b>\$ 2,802,496</b>	<b>\$ (138,327)</b>				<b>\$ 3,335,330</b>	<b>\$ 11,817,874</b>	<b>\$ 18,964,117</b>

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 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 17,873,083	\$ 70,497					\$ 17,943,579	\$ 34,783,435	\$ 23,309,491	\$ 33,802,892	
Improvement and Modernization Fund								\$ 60,637		\$ 60,637	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,351,156						\$ 1,351,156	\$ 3,433,094	\$ 130,684	\$ 3,374,261	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 991,862						\$ 991,862	\$ 2,696,279	\$ 915,028	\$ 2,325,186	
Other Miscellaneous	\$ 381,792	\$ 819,819					\$ 1,201,611	\$ 1,009,316	\$ 911,167	\$ 911,167	
	<b>\$ 20,597,893</b>	<b>\$ 890,316</b>					<b>\$ 21,488,208</b>	<b>\$ 41,982,761</b>	<b>\$ 25,266,370</b>	<b>\$ 40,474,143</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 416,130				\$ 416,130	\$ 929,116	\$ 540,110	\$ 959,226	
Other Judicial Council Grants			\$ 59,083				\$ 59,083	\$ 169,659	\$ (88,665)	\$ 153,008	
Non-Judicial Council Grants											
			<b>\$ 475,212</b>				<b>\$ 475,212</b>	<b>\$ 1,098,775</b>	<b>\$ 451,445</b>	<b>\$ 1,112,234</b>	
Other Financing Sources											
Interest Income	\$ 101,317	\$ 20,548					\$ 121,865	\$ 504,492	\$ 385,097	\$ 476,763	
Investment Income											
Donations											
Local Fees		\$ 12,570					\$ 12,570	\$ 32,294	\$ 13,960	\$ 29,576	
Non-Fee Revenues	\$ 388,214						\$ 388,214	\$ 390,259	\$ 379,365	\$ 381,200	
Enhanced Collections		\$ 641,550					\$ 641,550	\$ 2,012,743	\$ 548,955	\$ 1,982,532	
Escheatment											
Prior Year Revenue	\$ 162,140						\$ 162,140		\$ 19,660		
County Program - Restricted		\$ 1,878,488					\$ 1,878,488	\$ 1,356,598	\$ 1,899,658	\$ 1,269,238	
Reimbursement Other	\$ 129,458						\$ 129,458	\$ 459,307	\$ 659,213	\$ 446,701	
Sale of Fixed Assets											
Other Miscellaneous	\$ 908						\$ 908	\$ 1,100	\$ 651	\$ 1,000	
	<b>\$ 782,037</b>	<b>\$ 2,553,156</b>					<b>\$ 3,335,193</b>	<b>\$ 4,756,793</b>	<b>\$ 3,906,561</b>	<b>\$ 4,587,010</b>	
<b>Total Revenues</b>	<b>\$ 21,379,930</b>	<b>\$ 3,443,472</b>	<b>\$ 475,212</b>				<b>\$ 25,298,614</b>	<b>\$ 47,838,329</b>	<b>\$ 29,624,375</b>	<b>\$ 46,173,387</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 8,609,333	\$ 658,278	\$ 249,716				\$ 9,517,327	\$ 17,615,868	\$ 8,256,173	\$ 17,389,464	
Temp Help	\$ 76,311						\$ 76,311	\$ 273,094	\$ 47,181	\$ 124,669	
Overtime	\$ 12	\$ 1					\$ 13	\$ 10,000	\$ 5,005	\$ 10,000	
Staff Benefits	\$ 6,454,600	\$ 521,296	\$ 194,565				\$ 7,170,461	\$ 15,989,036	\$ 6,508,952	\$ 15,110,744	
	<b>\$ 15,140,256</b>	<b>\$ 1,179,575</b>	<b>\$ 444,282</b>				<b>\$ 16,764,112</b>	<b>\$ 33,887,998</b>	<b>\$ 14,817,311</b>	<b>\$ 32,634,877</b>	
Operating Expenses and Equipment											
General Expense	\$ 661,869	\$ 10,199	\$ 4,779				\$ 676,847	\$ 1,808,027	\$ 546,183	\$ 1,511,522	
Printing	\$ 29,863	\$ 7,622	\$ 29				\$ 37,514	\$ 122,300	\$ 40,834	\$ 106,150	
Telecommunications	\$ 56,814	\$ 6,039	\$ 1,474				\$ 64,326	\$ 215,574	\$ 259,841	\$ 434,131	
Postage	\$ 107,464	\$ 19,257	\$ 830				\$ 127,551	\$ 317,163	\$ 110,826	\$ 273,917	
Insurance	\$ 29,539						\$ 29,539	\$ 70,563	\$ 30,120	\$ 23,000	
In-State Travel	\$ 24,614		\$ 3,096				\$ 27,710	\$ 60,410	\$ 18,676	\$ 47,507	
Out-of-State Travel											
Training	\$ 3,071						\$ 3,071	\$ 12,500	\$ 828	\$ 7,500	
Security Services								\$ 500		\$ 500	
Facility Operations	\$ 304,548	\$ 4,431	\$ 40,175				\$ 349,155	\$ 1,250,269	\$ 294,371	\$ 799,271	
Utilities	\$ 1,234	\$ 389					\$ 1,623	\$ 7,664	\$ 1,885	\$ 3,182	
Contracted Services	\$ 2,258,928	\$ 80,427	\$ 61,988				\$ 2,401,344	\$ 7,381,580	\$ 2,265,436	\$ 7,729,356	
Consulting and Professional Services	\$ 16,815						\$ 16,815	\$ 40,000	\$ 18,800	\$ 55,000	
Information Technology	\$ 517,746						\$ 517,746	\$ 2,407,500	\$ 1,157,831	\$ 1,873,394	
Major Equipment	\$ 302,812						\$ 302,812	\$ 408,408	\$ 69,228	\$ 299,448	
Other Items of Expense	\$ 5,219						\$ 5,219	\$ 16,100	\$ 4,928	\$ 22,600	
	<b>\$ 4,320,535</b>	<b>\$ 128,364</b>	<b>\$ 112,371</b>				<b>\$ 4,561,270</b>	<b>\$ 14,118,558</b>	<b>\$ 4,819,788</b>	<b>\$ 13,186,478</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 37,966						\$ 37,966	\$ 141,131	\$ 55,494	\$ 140,258	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (149,815)	\$ 90,853	\$ 58,962				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 174						\$ 174		\$ 9,072		
	<b>\$ (111,675)</b>	<b>\$ 90,853</b>	<b>\$ 58,962</b>				<b>\$ 38,140</b>	<b>\$ 141,131</b>	<b>\$ 64,567</b>	<b>\$ 140,258</b>	
<b>Total Expenditures</b>	<b>\$ 19,349,116</b>	<b>\$ 1,398,792</b>	<b>\$ 615,614</b>				<b>\$ 21,363,523</b>	<b>\$ 48,147,687</b>	<b>\$ 19,701,666</b>	<b>\$ 45,961,613</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,030,814	\$ 2,044,679	\$ (140,402)				\$ 3,935,091	\$ (309,358)	\$ 9,922,709	\$ 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)	\$ 5,981,538	\$ 2,786,580	\$ (140,402)				\$ 8,627,716	\$ 4,383,267	\$ 14,460,910	\$ 4,749,975	

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

For the month ended December										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 5,350,633	\$ 430,948			\$ 21,158	\$ 174	\$ 5,802,913	\$ 10,675,522	\$ 5,565,098	\$ 11,126,276
Traffic & Other Infractions	\$ 381,861						\$ 381,861	\$ 1,006,780	\$ 322,380	\$ 944,374
Other Criminal Cases	\$ 1,449,077						\$ 1,449,077	\$ 3,122,247	\$ 1,278,021	\$ 3,010,244
Civil	\$ 744,314	\$ 16,050					\$ 760,364	\$ 1,823,501	\$ 619,939	\$ 1,749,772
Family & Children Services	\$ 1,633,869	\$ 77,453			\$ 37,804	\$ 1	\$ 1,749,126	\$ 3,755,459	\$ 1,531,750	\$ 3,653,095
Probate, Guardianship & Mental Health Services	\$ 516,049						\$ 516,049	\$ 1,113,359	\$ 446,125	\$ 1,062,499
Juvenile Dependency Services	\$ 156,157	\$ 844,565					\$ 1,000,721	\$ 2,396,601	\$ 888,586	\$ 2,147,207
Juvenile Delinquency Services	\$ 163,126						\$ 163,126	\$ 348,090	\$ 132,972	\$ 312,678
Other Court Operations	\$ 2,181,760	\$ 716,477					\$ 2,898,236	\$ 7,184,729	\$ 3,071,222	\$ 6,733,719
Court Interpreters	\$ 271,345	\$ 1,059,050					\$ 1,330,395	\$ 3,433,094	\$ 1,208,363	\$ 3,379,576
Jury Services	\$ 417,717	\$ 96,024	\$ 37,966				\$ 551,707	\$ 1,318,442	\$ 504,730	\$ 1,358,200
Security								\$ 3,000		\$ 2,000
Trial Court Operations Program	\$ 13,265,908	\$ 3,240,566	\$ 37,966		\$ 58,962	\$ 174	\$ 16,603,576	\$ 36,180,824	\$ 15,569,184	\$ 35,479,640
Enhanced Collections	\$ 587,184	\$ 96,952			\$ 90,853		\$ 774,989	\$ 2,013,181	\$ 669,422	\$ 1,982,532
Other Non-Court Operations		\$ 29,065					\$ 29,065	\$ 91,644	\$ 50,630	\$ 91,818
Non-Court Operations Program	\$ 587,184	\$ 126,016			\$ 90,853		\$ 804,054	\$ 2,104,825	\$ 720,052	\$ 2,074,350
Executive Office	\$ 927,436	\$ 44,563			\$ (39,555)		\$ 932,444	\$ 1,901,969	\$ 742,750	\$ 1,592,386
Fiscal Services	\$ 730,978	\$ 49,243			\$ (34,149)		\$ 746,072	\$ 1,518,561	\$ 673,298	\$ 1,572,506
Human Resources	\$ 422,757	\$ 50,175			\$ (20,522)		\$ 452,410	\$ 924,878	\$ 394,205	\$ 861,836
Business & Facilities Services		\$ 232,571			\$ (3,716)		\$ 228,854	\$ 931,095	\$ 240,744	\$ 443,571
Information Technology	\$ 829,850	\$ 818,136			\$ (51,873)		\$ 1,596,112	\$ 4,585,535	\$ 1,361,433	\$ 3,937,324
Court Administration Program	\$ 2,911,020	\$ 1,194,688			\$ (149,815)		\$ 3,955,893	\$ 9,862,038	\$ 3,412,429	\$ 8,407,623
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 16,764,112	\$ 4,561,270	\$ 37,966		\$ 0	\$ 174	\$ 21,363,523	\$ 48,147,687	\$ 19,701,666	\$ 45,961,613