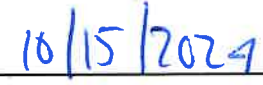


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2024-25 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare

Court

2024-25 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Tulare

Court

2024-25 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	276	256			

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 2024/25

2023/24

	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						
ASSETS									
Operations	\$ (2,595,506)	\$ 3,115,279	\$ (629,331)				\$ 47,134	\$ (62,424)	\$ (48,463)
Payroll	\$ 329,533	\$ 75,204	\$ 54,183					\$ 458,920	\$ (9,703)
Jury									
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution							\$ 166,827	\$ 166,827	\$ 107,218
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (32,506)	\$ (32,506)	\$ (93,960)
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	\$ 13,403,877						\$ 3,183,536	\$ 16,587,414	\$ 16,462,141
Total Cash and Cash Equivalents	\$ 11,242,769	\$ 3,190,483	\$ (575,148)				\$ 3,364,992	\$ 17,223,096	\$ 16,453,233
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	\$ 468,456	\$ 16,060						\$ 484,516	\$ 321,548
Due From Other Courts		\$ 0						\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 127,858					\$ 127,858	\$ 189,238
Trust Due To/From							\$ 29,574	\$ 29,574	\$ 34,961
Distribution Due To/From							\$ 14,735	\$ 14,735	\$ 38,276
Civil Filing Fee Due To/From									
General Due To/From	\$ 6,812	\$ 0						\$ 6,812	\$ 498
Total Receivables	\$ 479,268	\$ 16,060	\$ 127,858				\$ 44,309	\$ 667,496	\$ 588,522
Prepaid Expenses - General	\$ 553,312	\$ 89,301						\$ 642,612	\$ 569,686
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 553,312	\$ 89,301						\$ 642,612	\$ 569,686
Other Assets	\$ 28,581							\$ 28,581	\$ 29,086
Total Other Assets	\$ 28,581							\$ 28,581	\$ 29,086
Total Assets	\$ 12,303,930	\$ 3,295,845	\$ (447,290)				\$ 3,409,301	\$ 18,561,785	\$ 17,640,526
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 5,474	\$ 231	\$ 231				\$ 0	\$ 5,937	\$ 183,169
Due to Other Funds	\$ 557	\$ 0	\$ 0				\$ 50,564	\$ 51,121	\$ 73,735
Due to Other Courts									
Due to State	\$ 207,144	\$ 280,597					\$ 0	\$ 487,741	\$ 89,905
TC145 Liability							\$ 352,537	\$ 352,537	\$ 362,594
Due to Other Governments									
AB145 Due to Other Government Agency							\$ 392,915	\$ 392,915	\$ 306,954
Due to Other Public Agencies									
Sales and Use Tax	\$ 4							\$ 4	\$ 4
Interest							\$ 12,845	\$ 12,845	\$ 13,475
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 213,179	\$ 280,828	\$ 231				\$ 808,861	\$ 1,303,099	\$ 1,029,837
Civil							\$ 603,950	\$ 603,950	\$ 502,744
Criminal							\$ 1,831,689	\$ 1,831,689	\$ 1,970,287
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 112,216	\$ 112,216	\$ 75,373
Miscellaneous Trust									
Total Trust Deposits							\$ 2,547,855	\$ 2,547,855	\$ 2,548,405
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (495,939)	\$ 0	\$ 0					\$ (495,939)	\$ (407,573)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (163,489)	\$ 0						\$ (163,489)	\$ (2,222)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (659,428)	\$ 0	\$ 0					\$ (659,428)	\$ (409,795)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 54,584	\$ 80					\$ 52,081	\$ 106,745	\$ 95,695
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 504	\$ 504	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 54,584	\$ 80	\$ 0				\$ 52,585	\$ 107,249	\$ 95,695
Total Liabilities	\$ (391,666)	\$ 280,908	\$ 231				\$ 3,409,301	\$ 3,298,775	\$ 3,264,142
Total Fund Balance	\$ 12,695,595	\$ 3,014,937	\$ (447,521)					\$ 15,263,010	\$ 14,376,384
Total Liabilities and Fund Balance	\$ 12,303,930	\$ 3,295,845	\$ (447,290)				\$ 3,409,301	\$ 18,561,785	\$ 17,640,526

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 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	\$ 15,466,423	\$ 17,798					\$ 15,484,221	\$ 33,802,892	\$ 15,109,423	\$ 32,740,944	
Improvement and Modernization Fund								\$ 60,637		\$ 59,916	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ (434,408)						\$ (434,408)	\$ 3,374,261	\$ (155,220)	\$ 2,688,689	
Civil Coordination Reimbursement (0150091)	\$ 251,541						\$ 251,541	\$ 2,325,186	\$ 438,863	\$ 2,551,719	
MOU Reimbursements (0150010 and General)		\$ 877,423					\$ 877,423	\$ 911,167	\$ 850,093	\$ 883,837	
Other Miscellaneous											
	\$ 15,283,555	\$ 895,221					\$ 16,178,777	\$ 40,474,143	\$ 16,243,159	\$ 38,925,105	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 959,226		\$ 938,821	
Other Judicial Council Grants			\$ (117,397)				\$ (117,397)	\$ 153,008	\$ 7,576	\$ 276,764	
Non-Judicial Council Grants											
			\$ (117,397)				\$ (117,397)	\$ 1,112,234	\$ 7,576	\$ 1,215,585	
Other Financing Sources											
Interest Income	\$ 145,461	\$ 54,284					\$ 199,745	\$ 476,763	\$ 148,917	\$ 372,611	
Investment Income											
Donations											
Local Fees		\$ 6,335					\$ 6,335	\$ 29,576	\$ 6,348	\$ 27,624	
Non-Fee Revenues	\$ 379,109						\$ 379,109	\$ 381,200	\$ 318,102	\$ 328,045	
Enhanced Collections		\$ 120,467					\$ 120,467	\$ 1,982,532	\$ 148,048	\$ 2,073,547	
Escheatment											
Prior Year Revenue	\$ 23,584						\$ 23,584		\$ 7,518		
County Program - Restricted		\$ 1,847,484					\$ 1,847,484	\$ 1,269,238	\$ 970,066	\$ 1,197,186	
Reimbursement Other	\$ 556,525						\$ 556,525	\$ 446,701	\$ 248,632	\$ 472,636	
Sale of Fixed Assets											
Other Miscellaneous	\$ 549						\$ 549	\$ 1,000	\$ 664	\$ 10,511	
	\$ 1,105,227	\$ 2,028,569					\$ 3,133,796	\$ 4,587,010	\$ 1,848,295	\$ 4,482,160	
Total Revenues	\$ 16,388,782	\$ 2,923,791	\$ (117,397)				\$ 19,195,175	\$ 46,173,387	\$ 18,099,030	\$ 44,622,850	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,964,353	\$ 229,294	\$ 154,471				\$ 3,348,118	\$ 17,389,464	\$ 3,163,080	\$ 17,885,914	
Temp Help	\$ 20,898						\$ 20,898	\$ 124,669	\$ 16,631	\$ 286,686	
Overtime	\$ 911		\$ 3				\$ 914	\$ 10,000		\$ 20,000	
Staff Benefits	\$ 2,356,278	\$ 197,630	\$ 112,083				\$ 2,665,991	\$ 15,110,744	\$ 2,413,164	\$ 13,930,768	
	\$ 5,342,441	\$ 426,923	\$ 266,557				\$ 6,035,922	\$ 32,634,877	\$ 5,592,875	\$ 32,123,368	
Operating Expenses and Equipment											
General Expense	\$ 145,640	\$ 3,617	\$ 2,164				\$ 151,420	\$ 1,509,522	\$ 238,350	\$ 1,140,932	
Printing	\$ 9,812	\$ 576					\$ 10,388	\$ 106,150	\$ 7,997	\$ 120,631	
Telecommunications	\$ 179,697	\$ 580	\$ 580				\$ 180,856	\$ 434,131	\$ 42,303	\$ 344,243	
Postage	\$ 30,493	\$ 0	\$ 0				\$ 30,493	\$ 273,917	\$ 17,199	\$ 232,206	
Insurance	\$ 3,208						\$ 3,208	\$ 23,000	\$ 1,052	\$ 24,800	
In-State Travel	\$ 5,568		\$ 1,005				\$ 6,573	\$ 47,507	\$ 2,613	\$ 41,561	
Out-of-State Travel											
Training	\$ 396						\$ 396	\$ 7,500	\$ (1,600)	\$ 7,000	
Security Services								\$ 500		\$ 1,000	
Facility Operations	\$ 125,928	\$ 2,785	\$ 4,047				\$ 132,760	\$ 799,271	\$ 4,120	\$ 620,855	
Utilities		\$ 309					\$ 309	\$ 3,182		\$ 3,068	
Contracted Services	\$ 848,706	\$ 53,193	\$ 5,064				\$ 906,962	\$ 7,729,356	\$ 850,899	\$ 6,932,615	
Consulting and Professional Services	\$ 8,450						\$ 8,450	\$ 55,000	\$ 9,705	\$ 31,675	
Information Technology	\$ 898,756		\$ 50,708				\$ 949,464	\$ 1,873,394	\$ 700,096	\$ 1,775,699	
Major Equipment	\$ 27,342						\$ 27,342	\$ 301,448	\$ 32,914	\$ 86,000	
Other Items of Expense	\$ 1,384						\$ 1,384	\$ 22,600	\$ 1,603	\$ 12,100	
	\$ 2,285,378	\$ 61,059	\$ 63,567				\$ 2,410,004	\$ 13,186,478	\$ 1,907,251	\$ 11,374,385	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 22,623						\$ 22,623	\$ 140,258	\$ 34,054	\$ 144,694	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs										\$ 300,000	
Internal Cost Recovery	\$ (21,490)	\$ 21,490					\$ 0	\$ 0	\$ 0	\$ 2,920	
Prior Year Expense Adjustment	\$ 1,816						\$ 1,816				
	\$ 2,950	\$ 21,490					\$ 24,440	\$ 140,258	\$ 34,054	\$ 447,614	
Total Expenditures	\$ 7,630,770	\$ 509,472	\$ 330,124				\$ 8,470,366	\$ 45,961,613	\$ 7,534,180	\$ 43,945,367	
Excess (Deficit) of Revenues Over Expenditures	\$ 8,758,012	\$ 2,414,319	\$ (447,521)				\$ 10,724,809	\$ 211,774	\$ 10,564,850	\$ 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)	\$ 12,695,595	\$ 3,014,937	\$ (447,521)				\$ 15,263,010	\$ 4,749,975	\$ 14,376,384	\$ 4,489,017	

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

For the month ended September

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	\$ 2,144,952	\$ 153,635					\$ 2,298,587	\$ 11,126,276	\$ 2,050,518	\$ 9,471,718
Traffic & Other Infractions	\$ 131,234						\$ 131,234	\$ 944,374	\$ 125,395	\$ 905,007
Other Criminal Cases	\$ 536,308						\$ 536,308	\$ 3,010,244	\$ 485,348	\$ 2,813,428
Civil	\$ 223,023	\$ 8,450					\$ 231,473	\$ 1,749,772	\$ 271,001	\$ 1,729,574
Family & Children Services	\$ 547,586	\$ 36,255					\$ 583,841	\$ 3,653,095	\$ 538,743	\$ 3,474,597
Probate, Guardianship & Mental Health Services	\$ 177,606						\$ 177,606	\$ 1,062,499	\$ 166,105	\$ 1,086,999
Juvenile Dependency Services	\$ 61,109	\$ 296,205					\$ 357,314	\$ 2,147,207	\$ 344,415	\$ 2,117,912
Juvenile Delinquency Services	\$ 54,844						\$ 54,844	\$ 312,678	\$ 61,357	\$ 284,833
Other Court Operations	\$ 728,360	\$ 937,302				\$ 1,816	\$ 1,667,478	\$ 6,735,719	\$ 1,478,153	\$ 8,279,933
Court Interpreters	\$ 83,686	\$ 392,412					\$ 476,097	\$ 3,379,576	\$ 453,579	\$ 2,694,753
Jury Services	\$ 152,732	\$ 42,185	\$ 22,623				\$ 217,540	\$ 1,358,200	\$ 160,126	\$ 1,399,666
Security										
Trial Court Operations Program	\$ 4,841,439	\$ 1,866,444	\$ 22,623			\$ 1,816	\$ 6,732,322	\$ 35,479,640	\$ 6,134,741	\$ 34,258,420
Enhanced Collections	\$ 195,155	\$ 24,986			\$ 21,490		\$ 241,631	\$ 1,982,532	\$ 266,641	\$ 2,073,547
Other Non-Court Operations		\$ 22,461					\$ 22,461	\$ 91,818	\$ 8,255	\$ 49,842
Non-Court Operations Program	\$ 195,155	\$ 47,448			\$ 21,490		\$ 264,092	\$ 2,074,350	\$ 274,896	\$ 2,123,389
Executive Office	\$ 282,073	\$ 39,944			\$ (6,044)		\$ 315,974	\$ 1,592,386	\$ 275,799	\$ 1,623,016
Fiscal Services	\$ 278,628	\$ 8,465			\$ (5,999)		\$ 281,094	\$ 1,572,506	\$ 234,112	\$ 1,294,751
Human Resources	\$ 158,483	\$ 15,033			\$ (3,414)		\$ 170,102	\$ 861,836	\$ 144,492	\$ 822,386
Business & Facilities Services		\$ 12,494					\$ 12,494	\$ 443,571	\$ 848	\$ 106,629
Information Technology	\$ 280,143	\$ 420,178			\$ (6,034)		\$ 694,288	\$ 3,937,324	\$ 469,292	\$ 3,716,776
Court Administration Program	\$ 999,328	\$ 496,113			\$ (21,490)		\$ 1,473,952	\$ 8,407,623	\$ 1,124,543	\$ 7,563,558
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,035,922	\$ 2,410,004	\$ 22,623		\$ 0	\$ 1,816	\$ 8,470,366	\$ 45,961,613	\$ 7,534,180	\$ 43,945,367