

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

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 June									
Fiscal Year 2023/24									2022/23
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (3,107,128)	\$ 2,653,593	\$ 0				\$ 110,963	\$ (342,572)	\$ (172,520)
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury									
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution							\$ 137,477	\$ 137,477	\$ 108,435
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (180,591)	\$ (180,591)	\$ (107,699)
Credit Card									
Cash on Hand	\$ 6,090						\$ 0	\$ 6,090	\$ 6,540
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Held with the JCC	\$ 68,776							\$ 68,776	
Cash Equivalents	\$ 6,676,411						\$ 3,439,078	\$ 10,115,489	\$ 10,461,305
Total Cash and Cash Equivalents	\$ 3,674,149	\$ 2,653,593	\$ 0				\$ 3,506,927	\$ 9,834,668	\$ 10,326,060
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 1,612	\$ 2,729						\$ 4,341	\$ 3,068
Accounts Receivable - General							\$ 160	\$ 160	
Dishonored Checks									
Due From Employee	\$ 4,000							\$ 4,000	\$ 4,000
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 411,211		\$ 0					\$ 411,211	\$ 435,425
Due From Other Governments	\$ 89,647	\$ 33,000						\$ 122,647	\$ 80,463
Due From Other Courts		\$ 10,231						\$ 10,231	\$ 450
Due From State	\$ 1,764,823	\$ 50,438	\$ 287,647					\$ 2,102,908	\$ 1,440,707
Trust Due To/From							\$ 27,740	\$ 27,740	\$ 181,156
Distribution Due To/From							\$ 10,495	\$ 10,495	\$ 26,252
Civil Filing Fee Due To/From									
General Due To/From	\$ 14,873	\$ 290,485						\$ 305,358	\$ 339,150
Total Receivables	\$ 2,286,167	\$ 386,884	\$ 287,647				\$ 38,395	\$ 2,999,092	\$ 2,510,671
Prepaid Expenses - General	\$ 298,927	\$ 89,301	\$ 0					\$ 388,227	\$ 336,550
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 298,927	\$ 89,301	\$ 0					\$ 388,227	\$ 336,550
Other Assets	\$ 28,581							\$ 28,581	\$ 29,086
Total Other Assets	\$ 28,581							\$ 28,581	\$ 29,086
Total Assets	\$ 6,287,823	\$ 3,129,777	\$ 287,647				\$ 3,545,321	\$ 13,250,568	\$ 13,202,368
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 581,194	\$ 73,273	\$ 44,763					\$ 699,230	\$ 568,498
Accounts Payable - General	\$ 111,130	\$ 1,143	\$ 2,548				\$ 0	\$ 114,820	\$ 151,516
Due to Other Funds	\$ 10	\$ 222,005	\$ 189,207				\$ 343,583	\$ 754,805	\$ 981,983
Due to Other Courts									
Due to State	\$ 249,224	\$ 280,597					\$ 0	\$ 529,822	\$ 168,475
TC145 Liability							\$ 386,611	\$ 386,611	\$ 328,511
Due to Other Governments									
AB145 Due to Other Government Agency							\$ 348,632	\$ 348,632	\$ 315,633
Due to Other Public Agencies									
Sales and Use Tax	\$ 4							\$ 4	\$ 4
Interest							\$ 1,602	\$ 1,602	\$ 1,239
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 941,562	\$ 577,018	\$ 236,517				\$ 1,080,428	\$ 2,835,526	\$ 2,515,858
Civil							\$ 599,103	\$ 599,103	\$ 525,843
Criminal							\$ 1,704,550	\$ 1,704,550	\$ 2,237,762
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 109,274	\$ 109,274	\$ 73,498
Miscellaneous Trust									
Total Trust Deposits							\$ 2,412,927	\$ 2,412,927	\$ 2,837,103
Accrued Payroll	\$ 590,508	\$ 80,797	\$ 51,129					\$ 722,434	\$ 1,950,535
Benefits Payable	\$ 14,674	\$ 0	\$ 0					\$ 14,674	\$ 8,289
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 202,011	\$ 0						\$ 202,011	\$ 559,149
Payroll Clearing	\$ (29,509)							\$ (29,509)	
Total Payroll Liabilities	\$ 777,685	\$ 80,797	\$ 51,129					\$ 909,610	\$ 2,517,973
Revenue Collected in Advance	\$ 579,843	\$ 1,871,265	\$ 0					\$ 2,451,108	\$ 1,430,916
Liabilities For Deposits	\$ 51,149	\$ 80					\$ 51,966	\$ 103,196	\$ 88,984
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 630,992	\$ 1,871,345	\$ 0				\$ 51,966	\$ 2,554,304	\$ 1,519,900
Total Liabilities	\$ 2,350,239	\$ 2,529,160	\$ 287,647				\$ 3,545,321	\$ 8,712,367	\$ 9,390,833
Total Fund Balance	\$ 3,937,583	\$ 600,618	\$ 0					\$ 4,538,201	\$ 3,811,534
Total Liabilities and Fund Balance	\$ 6,287,823	\$ 3,129,777	\$ 287,647				\$ 3,545,321	\$ 13,250,568	\$ 13,202,368

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 June											
Fiscal Year 2023/24										2022/23	
	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	\$ 33,256,589	\$ 210,311					\$ 33,466,900	\$ 32,740,944	\$ 32,020,479	\$ 31,276,666	
Improvement and Modernization Fund	\$ 60,029						\$ 60,029	\$ 59,916	\$ 60,029	\$ 60,029	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 3,052,386						\$ 3,052,386	\$ 2,688,689	\$ 2,593,275	\$ 1,917,985	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 2,515,847						\$ 2,515,847	\$ 2,551,719	\$ 2,424,350	\$ 2,378,229	
Other Miscellaneous	\$ 33,744	\$ 595,066					\$ 628,810	\$ 883,837	\$ 1,102,037	\$ 1,102,037	
	\$ 38,918,595	\$ 805,377					\$ 39,723,972	\$ 38,925,105	\$ 38,200,169	\$ 36,734,946	
Grants											
AB 1058 Commissioner/Facilitator			\$ 946,428				\$ 946,428	\$ 938,821	\$ 932,255	\$ 943,332	
Other Judicial Council Grants			\$ 237,839				\$ 237,839	\$ 276,764	\$ 129,307	\$ 125,987	
Non-Judicial Council Grants											
			\$ 1,184,266				\$ 1,184,266	\$ 1,215,585	\$ 1,061,561	\$ 1,069,319	
Other Financing Sources											
Interest Income	\$ 543,628	\$ 25,352					\$ 568,980	\$ 372,611	\$ 382,573	\$ 22,024	
Investment Income											
Donations											
Local Fees	\$ 10	\$ 32,409					\$ 32,419	\$ 27,624	\$ 30,770	\$ 45,674	
Non-Fee Revenues	\$ 328,014						\$ 328,014	\$ 328,045	\$ 316,209	\$ 314,800	
Enhanced Collections		\$ 1,761,856					\$ 1,761,856	\$ 2,073,547	\$ 1,687,722	\$ 2,094,308	
Escheatment									\$ 99,804		
Prior Year Revenue	\$ (19,340)						\$ (19,340)		\$ (40,719)		
County Program - Restricted		\$ 191,065					\$ 191,065	\$ 1,197,186	\$ 170,817	\$ 1,067,913	
Reimbursement Other	\$ 97,322						\$ 97,322	\$ 472,636	\$ 218,458	\$ 459,415	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,311						\$ 1,311	\$ 10,511	\$ 29,233	\$ 1,464	
	\$ 950,945	\$ 2,010,682					\$ 2,961,627	\$ 4,482,160	\$ 2,894,867	\$ 4,005,598	
Total Revenues	\$ 39,869,540	\$ 2,816,059	\$ 1,184,266				\$ 43,869,865	\$ 44,622,850	\$ 42,156,597	\$ 41,809,863	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 16,337,027	\$ 655,497	\$ 568,898				\$ 17,561,422	\$ 17,885,914	\$ 17,829,584	\$ 16,869,013	
Temp Help	\$ 130,351		\$ 9,991				\$ 140,342	\$ 286,686	\$ 20,099	\$ 113,399	
Overtime	\$ 6,824	\$ 0					\$ 6,824	\$ 20,000	\$ 16,837		
Staff Benefits	\$ 12,422,195	\$ 520,850	\$ 422,417				\$ 13,365,463	\$ 13,930,768	\$ 12,308,099	\$ 12,183,893	
	\$ 28,896,397	\$ 1,176,347	\$ 1,001,306				\$ 31,074,051	\$ 32,123,368	\$ 30,174,620	\$ 29,166,305	
Operating Expenses and Equipment											
General Expense	\$ 1,340,516	\$ 26,339	\$ 81,090				\$ 1,447,946	\$ 1,140,932	\$ 1,680,658	\$ 1,664,820	
Printing	\$ 84,602	\$ 16,511	\$ 81				\$ 101,194	\$ 120,631	\$ 103,009	\$ 123,398	
Telecommunications	\$ 309,585	\$ 24,936	\$ 6,531				\$ 341,052	\$ 344,243	\$ 250,902	\$ 280,499	
Postage	\$ 214,524	\$ 50,681	\$ 941				\$ 266,146	\$ 232,206	\$ 218,939	\$ 239,793	
Insurance	\$ 17,841						\$ 17,841	\$ 24,800	\$ 21,386	\$ 22,255	
In-State Travel	\$ 46,627		\$ 6,915				\$ 53,542	\$ 41,561	\$ 31,874	\$ 83,946	
Out-of-State Travel											
Training	\$ 4,433	\$ 0					\$ 4,433	\$ 7,000	\$ 79,355	\$ 7,000	
Security Services								\$ 1,000	\$ 665	\$ 1,000	
Facility Operations	\$ 543,425	\$ 15,640	\$ 14,222				\$ 573,286	\$ 620,855	\$ 668,506	\$ 650,588	
Utilities		\$ 3,213					\$ 3,213	\$ 3,068	\$ 3,651	\$ 2,776	
Contracted Services	\$ 5,403,575	\$ 1,160,419	\$ 144,659				\$ 6,708,654	\$ 6,932,615	\$ 6,188,337	\$ 7,208,726	
Consulting and Professional Services	\$ 47,705						\$ 47,705	\$ 31,675	\$ 26,480	\$ 31,675	
Information Technology	\$ 1,993,639	\$ 225,127	\$ 55,971				\$ 2,274,736	\$ 1,775,699	\$ 1,250,129	\$ 1,386,420	
Major Equipment	\$ 86,659						\$ 86,659	\$ 86,000	\$ 444,728	\$ 464,001	
Other Items of Expense	\$ 19,197	\$ 1					\$ 19,198	\$ 12,100	\$ 11,449	\$ 6,800	
	\$ 10,112,330	\$ 1,522,866	\$ 310,410				\$ 11,945,606	\$ 11,374,385	\$ 10,980,068	\$ 12,173,697	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 114,186	\$ 2,190					\$ 116,376	\$ 144,694	\$ 125,695	\$ 199,010	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs								\$ 300,000		\$ 250,000	
Internal Cost Recovery	\$ (360,257)	\$ 200,046	\$ 160,210				\$ 0	\$ 2,920	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 7,166						\$ 7,166		\$ 648		
	\$ (238,905)	\$ 202,237	\$ 160,210				\$ 123,542	\$ 447,614	\$ 126,343	\$ 449,010	
Total Expenditures	\$ 38,769,823	\$ 2,901,450	\$ 1,471,926				\$ 43,143,198	\$ 43,945,367	\$ 41,281,031	\$ 41,789,012	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,099,717	\$ (85,391)	\$ (287,659)				\$ 726,667	\$ 677,483	\$ 875,567	\$ 20,851	
Operating Transfers In (Out)	\$ (377,702)	\$ 90,042	\$ 287,659				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,215,568	\$ 595,966	\$ 0				\$ 3,811,534	\$ 3,811,534	\$ 2,935,967	\$ 2,935,967	
Ending Balance (Deficit)	\$ 3,937,583	\$ 600,618	\$ 0				\$ 4,538,201	\$ 4,489,017	\$ 3,811,534	\$ 2,956,818	

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

For the month ended June

Fiscal Year 2023/24

2022/23

	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	\$ 10,770,322	\$ 1,008,824			\$ 82,186	\$ 7,648	\$ 11,868,981	\$ 9,471,718	\$ 11,355,365	\$ 11,076,658
Traffic & Other Infractions	\$ 663,760					\$ 0	\$ 663,760	\$ 905,007	\$ 674,571	\$ 810,635
Other Criminal Cases	\$ 2,762,759						\$ 2,762,759	\$ 2,813,428	\$ 2,797,980	\$ 2,658,478
Civil	\$ 1,395,365	\$ 47,854					\$ 1,443,219	\$ 1,729,574	\$ 1,461,961	\$ 1,561,619
Family & Children Services	\$ 2,690,007	\$ 363,160			\$ 78,024	\$ (183)	\$ 3,131,009	\$ 3,474,597	\$ 3,115,928	\$ 3,119,595
Probate, Guardianship & Mental Health Services	\$ 926,763	\$ 875					\$ 927,638	\$ 1,086,999	\$ 986,268	\$ 1,081,698
Juvenile Dependency Services	\$ 259,925	\$ 1,777,232					\$ 2,037,157	\$ 2,117,912	\$ 2,031,491	\$ 2,126,658
Juvenile Delinquency Services	\$ 317,033						\$ 317,033	\$ 284,833	\$ 323,769	\$ 291,187
Other Court Operations	\$ 3,846,777	\$ 2,951,535					\$ 6,798,312	\$ 8,279,933	\$ 7,441,100	\$ 6,414,603
Court Interpreters	\$ 518,671	\$ 2,538,400					\$ 3,057,071	\$ 2,694,753	\$ 2,598,515	\$ 2,497,092
Jury Services	\$ 694,028	\$ 224,849	\$ 116,376				\$ 1,035,252	\$ 1,399,666	\$ 1,043,152	\$ 1,174,924
Security		\$ 858					\$ 858			\$ 1,000
Trial Court Operations Program	\$ 24,845,409	\$ 8,913,587	\$ 116,376		\$ 160,210	\$ 7,465	\$ 34,043,047	\$ 34,258,420	\$ 33,830,100	\$ 32,814,147
Enhanced Collections	\$ 1,117,578	\$ 444,232			\$ 200,046		\$ 1,761,856	\$ 2,073,547	\$ 1,764,557	\$ 2,094,308
Other Non-Court Operations		\$ 87,332					\$ 87,332	\$ 49,842	\$ 92,699	\$ 32,402
Non-Court Operations Program	\$ 1,117,578	\$ 531,564			\$ 200,046		\$ 1,849,188	\$ 2,123,389	\$ 1,857,256	\$ 2,126,710
Executive Office	\$ 1,441,480	\$ 401,592			\$ (99,095)		\$ 1,743,976	\$ 1,623,016	\$ 1,320,505	\$ 932,226
Fiscal Services	\$ 1,387,598	\$ 187,907			\$ (90,977)	\$ (299)	\$ 1,484,229	\$ 1,294,751	\$ 1,414,011	\$ 1,119,389
Human Resources	\$ 812,690	\$ 85,352			\$ (53,279)		\$ 844,764	\$ 822,386	\$ 712,245	\$ 680,973
Business & Facilities Services		\$ 334,632			\$ (4,968)		\$ 329,664	\$ 106,629	\$ 56,297	\$ 793,886
Information Technology	\$ 1,469,296	\$ 1,490,973			\$ (111,939)		\$ 2,848,330	\$ 3,716,776	\$ 2,090,615	\$ 3,321,681
Court Administration Program	\$ 5,111,064	\$ 2,500,455			\$ (360,257)	\$ (299)	\$ 7,250,963	\$ 7,563,558	\$ 5,593,674	\$ 6,848,155
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 31,074,051	\$ 11,945,606	\$ 116,376		\$ 0	\$ 7,166	\$ 43,143,198	\$ 43,945,367	\$ 41,281,031	\$ 41,789,012