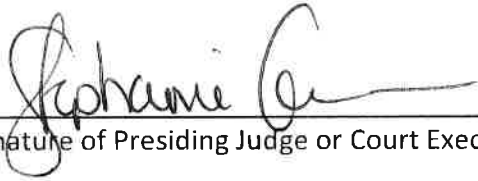


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

04/21/2023

Date

Tulare

Court

2022-23 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare

Court

2022-23 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Tulare

Court

2022-23 Q3

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	268	242	247	250	

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							2021/22	
	Fiscal Year 2022/23								
	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	\$ (1,095,525)	\$ 1,433,263	\$ (419,611)			\$ 59,022	\$ (22,851)	\$ 143,708	\$ (1,233)
Payroll	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Jury								\$ 30,000	\$ 30,000
Revolving	\$ 30,000								
Other							\$ 54,508	\$ 54,508	\$ 32,868
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ (105,404)	\$ (105,404)	\$ (28,343)
Trust									
Credit Card	\$ 6,300						\$ 6,300	\$ 6,300	\$ 6,300
Cash on Hand	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 8,241,095						\$ 3,376,439	\$ 11,612,124	\$ 8,894,834
Total Cash and Cash Equivalents	\$ 7,182,460	\$ 1,433,263	\$ (419,611)				\$ 3,376,564	\$ 11,574,977	\$ 9,089,935
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 27,976						\$ 27,976	\$ 27,976	\$ 15,113
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 6,131					\$ 6,131	\$ 1,006,583	\$ 1,006,583
Due From Other Courts									
Due From State	\$ 59,325	\$ 0	\$ 267,637				\$ 326,962	\$ 183,136	\$ 183,136
Trust Due To/From									
Distribution Due To/From							\$ 54,447	\$ 54,447	\$ 33,691
Civil Filing Fee Due To/From							\$ 43,597	\$ 43,597	\$ 16,415
General Due To/From	\$ 4	\$ 0					\$ 4	\$ 4	\$ 18
Total Receivables	\$ 87,305	\$ 6,131	\$ 267,637				\$ 95,044	\$ 459,117	\$ 1,264,857
Prepaid Expenses - General	\$ 332,643						\$ 332,643	\$ 332,643	\$ 143,205
Salary and Travel Advances	\$ 0						\$ 0	\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 332,643						\$ 332,643	\$ 332,643	\$ 143,205
Other Assets	\$ 29,088						\$ 29,088	\$ 29,088	\$ 14,000
Total Other Assets	\$ 29,088						\$ 29,088	\$ 29,088	\$ 14,000
Total Assets	\$ 7,831,494	\$ 1,439,395	\$ (151,974)				\$ 3,476,608	\$ 12,395,523	\$ 10,499,097
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Payable - General	\$ 92,600	\$ 245	\$ 162				\$ 0	\$ 93,008	\$ 4,638
Due to Other Funds	\$ 642	\$ 0	\$ 0				\$ 97,405	\$ 98,047	\$ 50,125
Due to Other Courts									
Due to State	\$ 200,850	\$ 75,490					\$ 0	\$ 266,201	\$ 130,000
TC145 Liability							\$ 291,967	\$ 291,967	\$ 361,852
Due to Other Governments									
AB145 Due to Other Government Agency							\$ 335,279	\$ 335,279	\$ 343,598
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 12,012	\$ 12,012	\$ 296
Miscellaneous Accts Pay and Accrued Liab									
Total Accounts Payable and Accrued Liab	\$ 303,043	\$ 75,735	\$ 162				\$ 736,663	\$ 1,115,603	\$ 890,508
Civil							\$ 444,570	\$ 444,570	\$ 500,293
Criminal							\$ 2,187,448	\$ 2,187,448	\$ 2,344,475
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 99,804
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 60,218	\$ 60,218	\$ 48,026
Miscellaneous Trust									
Total Trust Deposits							\$ 2,692,235	\$ 2,692,235	\$ 2,993,468
Accrued Payroll	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Benefits Payable	\$ (448,709)	\$ 0	\$ 0				\$ (448,709)	\$ (448,709)	\$ (337,842)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 8,127	\$ 0						\$ 8,127	\$ (68,699)
Payroll Clearing									
Total Payroll Liabilities	\$ (440,582)	\$ 0	\$ 0				\$ (440,582)	\$ (440,582)	\$ (406,542)
Revenue Collected in Advance	\$ 0	\$ 293,811	\$ 0					\$ 293,811	\$ 1,170,888
Liabilities For Deposits	\$ 37,877	\$ 0					\$ 47,711	\$ 85,668	\$ 65,669
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 37,877	\$ 293,811	\$ 0				\$ 47,711	\$ 379,479	\$ 1,245,337
Total Liabilities	\$ (99,862)	\$ 369,628	\$ 162				\$ 3,476,608	\$ 3,746,735	\$ 4,722,792
Total Fund Balance	\$ 7,731,155	\$ 1,069,767	\$ (162,136)					\$ 8,648,788	\$ 5,776,305
Total Liabilities and Fund Balance	\$ 7,831,494	\$ 1,439,395	\$ (151,974)				\$ 3,476,608	\$ 12,395,523	\$ 10,499,097

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 2022/23													
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	2021/22			
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
REVENUES													
State Financing Sources													
Trial Court Trust Fund	\$ 24,549,251	\$ 123,411					\$ 24,672,661	\$ 31,276,666	\$ 20,680,986	\$ 25,786,822			
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 60,029		\$ 60,029			
Judges' Compensation (0150019)							\$ 1,360,922	\$ 1,917,985	\$ 1,665,093	\$ 1,894,716			
Court Interpreter (0150037)	\$ 1,360,922												
Civil Coordination Reimbursement (0150091)							\$ 1,701,453	\$ 2,378,229	\$ 2,235,615	\$ 2,865,780			
MOU Reimbursements (0150010 and General)	\$ 1,701,453	\$ 0					\$ 33,744	\$ 1,102,037	\$ 853,927	\$ 33,744			
Other Miscellaneous	\$ 33,744	\$ 1,068,293					\$ 1,102,037	\$ 1,102,037	\$ 853,927	\$ 33,744			
	\$ 27,645,369	\$ 1,191,703					\$ 28,837,072	\$ 36,734,346	\$ 25,435,621	\$ 30,621,081			
Grants													
AB 1058 Commissioner/Facilitator			\$ 637,512				\$ 637,512	\$ 943,332	\$ 595,940	\$ 948,209			
Other Judicial Council Grants			\$ 48,521				\$ 48,521	\$ 125,987	\$ 75,307	\$ 127,642			
Non-Judicial Council Grants													
			\$ 686,033				\$ 686,033	\$ 1,069,319	\$ 662,247	\$ 1,075,851			
Other Financing Sources													
Interest Income	\$ 244,190	\$ 23,654					\$ 267,843	\$ 22,024	\$ 7,220	\$ 19,112			
Investment Income													
Donations							\$ 19,893	\$ 45,674	\$ 94,646	\$ 265,720			
Local Fees	\$ (14)	\$ 19,908					\$ 314,644	\$ 314,800	\$ 311,022	\$ 301,341			
Non-Fee Revenues	\$ 314,644						\$ 953,178	\$ 2,094,308	\$ 1,206,866	\$ 2,095,403			
Enhanced Collections		\$ 953,178											
Escheatment	\$ 99,804						\$ 99,804						
Prior Year Revenue	\$ (40,571)						\$ (40,571)		\$ (3,258)				
County Program - Restricted	\$ 0	\$ 777,246					\$ 777,246	\$ 1,067,913	\$ 60,027	\$ 790,292			
Reimbursement Other	\$ 255,406						\$ 255,406	\$ 459,415	\$ 393,236	\$ 567,847			
Sale of Fixed Assets	\$ 25,466						\$ 25,466	\$ 1,464	\$ 683	\$ 3,885			
Other Miscellaneous	\$ 698,926	\$ 1,773,985					\$ 2,472,911	\$ 4,005,598	\$ 2,070,241	\$ 4,043,604			
	\$ 698,926	\$ 1,773,985					\$ 2,472,911	\$ 4,005,598	\$ 2,070,241	\$ 4,043,604			
Total Revenues	\$ 28,544,295	\$ 2,965,688	\$ 686,033				\$ 32,196,016	\$ 41,809,863	\$ 28,168,109	\$ 35,740,546			
EXPENDITURES													
Personnel Services													
Salaries - Permanent	\$ 10,012,201	\$ 882,060	\$ 379,130				\$ 11,273,391	\$ 16,899,013	\$ 10,251,717	\$ 15,646,757			
Temp Help	\$ 11,458						\$ 11,458	\$ 113,999	\$ 26,518	\$ 34,960			
Overtime	\$ 16,805	\$ 21	\$ 9				\$ 16,835		\$ 3,154				
Staff Benefits	\$ 7,124,365	\$ 664,305	\$ 272,233				\$ 8,060,904	\$ 12,183,893	\$ 7,424,145	\$ 11,066,435			
	\$ 17,164,829	\$ 1,546,386	\$ 651,373				\$ 19,362,588	\$ 29,166,305	\$ 17,705,534	\$ 26,650,152			
Operating Expenses and Equipment													
General Expense	\$ 1,059,250	\$ 16,869	\$ 28,476				\$ 1,104,596	\$ 1,664,820	\$ 563,934	\$ 981,366			
Printing	\$ 55,225	\$ 7,041	\$ 648				\$ 62,914	\$ 123,398	\$ 63,986	\$ 111,482			
Telecommunications	\$ 152,407	\$ 13,223	\$ 4,070				\$ 168,700	\$ 280,499	\$ 152,834	\$ 259,845			
Postage	\$ 111,106	\$ 29,414	\$ 400				\$ 140,921	\$ 239,793	\$ 140,841	\$ 201,836			
Insurance	\$ 21,354						\$ 21,354	\$ 22,255	\$ 18,709	\$ 18,323			
In-State Travel	\$ 17,608	\$ 559	\$ 883				\$ 19,050	\$ 83,946	\$ 10,067	\$ 76,045			
Out-of-State Travel													
Training	\$ 241						\$ 241	\$ 7,000	\$ 3,569	\$ 6,800			
Security Services	\$ 665						\$ 665	\$ 1,000					
Facility Operations	\$ 479,625	\$ 9,123	\$ 10,160				\$ 498,908	\$ 650,589	\$ 337,615	\$ 628,353			
Utilities		\$ 2,369					\$ 2,369	\$ 2,776	\$ 1,642	\$ 6,299			
Contracted Services	\$ 3,232,969	\$ 341,993	\$ 61,950				\$ 3,636,912	\$ 7,208,726	\$ 3,606,755	\$ 5,734,843			
Consulting and Professional Services	\$ 16,960						\$ 16,960	\$ 31,675	\$ 20,955	\$ 25,220			
Information Technology	\$ 923,578	\$ 26,063					\$ 949,641	\$ 1,368,420	\$ 1,103,388	\$ 933,600			
Major Equipment	\$ 148,019	\$ 239,580					\$ 387,599	\$ 464,001	\$ 13,409	\$ 0			
Other Items of Expense	\$ 4,162						\$ 4,162	\$ 6,800	\$ 2,314	\$ 4,800			
	\$ 6,223,171	\$ 686,234	\$ 106,586				\$ 7,015,991	\$ 12,173,607	\$ 6,960,219	\$ 8,986,612			
Special Items of Expense													
Grand Jury													
Jury Costs	\$ 91,315	\$ 838					\$ 92,154	\$ 199,010	\$ 117,875	\$ 155,000			
Judgements, Settlements and Claims													
Debt Service													
Other								\$ 250,000		\$ 250,000			
Capital Costs								\$ 0	\$ 0	\$ 0			
Internal Cost Recovery	\$ (176,982)	\$ 96,773	\$ 80,209				\$ 12,463	\$ 0	\$ (15,852)	\$ 0			
Prior Year Expense Adjustment	\$ 12,463						\$ 12,463	\$ 0	\$ (15,852)	\$ 0			
	\$ (73,203)	\$ 97,611	\$ 80,209				\$ 104,657	\$ 449,010	\$ 102,023	\$ 405,000			
Total Expenditures	\$ 23,314,796	\$ 2,330,231	\$ 838,158				\$ 26,483,196	\$ 41,789,012	\$ 23,867,777	\$ 36,043,964			
Excess (Deficit) of Revenues Over Expenditures	\$ 5,229,499	\$ 635,458	\$ (152,136)				\$ 5,712,820	\$ 20,851	\$ 4,300,332	\$ (303,418)			
Operating Transfers In (Out)	\$ (35,976)	\$ 35,976					\$ 0	\$ 0		\$ 0			
Fund Balance (Deficit)													
Beginning Balance (Deficit)	\$ 2,537,632	\$ 398,335	\$ 0				\$ 2,935,967	\$ 2,935,967	\$ 1,475,973	\$ 1,475,973			
Ending Balance (Deficit)	\$ 7,731,155	\$ 1,069,768	\$ (152,136)				\$ 8,548,789	\$ 2,956,818	\$ 6,776,306	\$ 1,172,555			

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

	For the month ended March									
	Fiscal Year 2022/23							2021/22		
	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	\$ 6,633.657	\$ 581.448			\$ 41.139	\$ (16)	\$ 7,256.229	\$ 11,076.658	\$ 6,711.347	\$ 10,036.482
Traffic & Other Infractions	\$ 423.049						\$ 423.049	\$ 810.635	\$ 447.451	\$ 690.494
Other Criminal Cases	\$ 1,774.646						\$ 1,774.646	\$ 2,658.478	\$ 1,714.481	\$ 2,544.385
Civil	\$ 893.070	\$ 16.960					\$ 910.030	\$ 1,561.619	\$ 777.913	\$ 1,511.028
Family & Children Services	\$ 1,789.837	\$ 239.648			\$ 39.070	\$ 13	\$ 2,068.568	\$ 3,119.595	\$ 1,827.102	\$ 2,706.419
Probate, Guardianship & Mental Health Services	\$ 679.997	\$ 1,200					\$ 681.197	\$ 1,081.698	\$ 475.928	\$ 645.416
Juvenile Dependency Services	\$ 159.745	\$ 1,184.821					\$ 1,344.566	\$ 2,126.658	\$ 1,347.514	\$ 2,049.836
Juvenile Delinquency Services	\$ 204.747						\$ 204.747	\$ 291.187	\$ 202.437	\$ 228.028
Other Court Operations	\$ 2,502.907	\$ 2,228.832				\$ 12,466	\$ 4,744.205	\$ 6,414.603	\$ 4,086.673	\$ 5,697.119
Court Interpreters	\$ 321.615	\$ 1,446.119					\$ 1,767.734	\$ 2,497.092	\$ 1,368.541	\$ 1,906.536
Jury Services	\$ 451.638	\$ 159.361	\$ 92.154				\$ 703.153	\$ 1,174.924	\$ 646.584	\$ 1,010.106
Security								\$ 1,000		\$ 4,000
Trial Court Operations Program	\$ 15,834.909	\$ 5,858.390	\$ 92.154		\$ 80.209	\$ 12,463	\$ 21,878.125	\$ 32,814.147	\$ 19,605.972	\$ 29,029.849
Enhanced Collections	\$ 731.895	\$ 257.312			\$ 96.773		\$ 1,085.979	\$ 2,094.308	\$ 1,357.087	\$ 2,095.403
Other Non-Court Operations		\$ 68.306					\$ 68.306	\$ 32.402	\$ 20.462	\$ 42.711
Non-Court Operations Program	\$ 731.895	\$ 325.617			\$ 96.773		\$ 1,154.285	\$ 2,126.710	\$ 1,377.548	\$ 2,138.114
Executive Office	\$ 690.758	\$ 187.951			\$ (43.777)		\$ 834.932	\$ 932.226	\$ 569.321	\$ 943.691
Fiscal Services	\$ 757.361	\$ 141.702			\$ (46.622)		\$ 852.440	\$ 1,119.389	\$ 619.905	\$ 1,030.610
Human Resources	\$ 443.666	\$ 21.796			\$ (25.680)		\$ 439.781	\$ 680.973	\$ 414.953	\$ 602.483
Business & Facilities Services		\$ 48.239			\$ (1.070)		\$ 47.169	\$ 793.886	\$ (2,671)	\$ 77.482
Information Technology	\$ 903.999	\$ 432.296			\$ (59.832)		\$ 1,276.463	\$ 3,321.681	\$ 1,282.749	\$ 2,221.735
Court Administration Program	\$ 2,795.784	\$ 831.983			\$ (176.982)		\$ 3,450.786	\$ 6,848.155	\$ 2,884.257	\$ 4,876.001
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 19,362.588	\$ 7,015.991	\$ 92.154		\$ 0	\$ 12,463	\$ 26,483.196	\$ 41,789.012	\$ 23,867.777	\$ 36,043.964