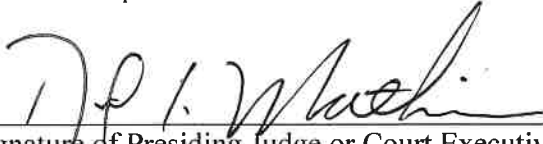


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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

08/10/2022

Date

Tulare

Court

FY 21-22 Quarter 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare

Court

FY 21-22 Quarter 4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT

Filled Court Employee Positions (FTEs)

Tulare

Court

FY 21-22 Quarter 4

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	248	235	240	242	245

¹ The 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 2021/22								2020/21	
ASSETS	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						
Operations	\$ (1,466,553)	\$ 917,000	\$ 0				\$ 97,190	\$ (452,363)	\$ 137,984
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury									
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution							\$ 84,823	\$ 84,823	\$ 88,503
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (115,879)	\$ (115,879)	\$ (27,735)
Credit Card									
Cash on Hand	\$ 6,300							\$ 6,300	\$ 6,300
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 4,163,777						\$ 3,444,989	\$ 7,608,766	\$ 5,478,261
Total Cash and Cash Equivalents	\$ 2,733,524	\$ 917,000	\$ 0				\$ 3,511,123	\$ 7,161,647	\$ 5,713,313
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 8,039	\$ 2,250						\$ 10,289	\$ 2,729
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee	\$ 27,976							\$ 27,976	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 383,574		\$ 0					\$ 383,574	\$ 625,168
Due From Other Governments	\$ 103,237	\$ 17,821						\$ 121,058	\$ 14,423
Due From Other Courts		\$ 0						\$ 0	\$ 0
Due From State	\$ 591,818	\$ 47,132	\$ 274,163					\$ 913,112	\$ 1,088,616
Trust Due To/From							\$ 116,549	\$ 116,549	\$ 40,080
Distribution Due To/From							\$ 13,852	\$ 13,852	\$ 16,451
Civil Filing Fee Due To/From									
General Due To/From	\$ 10,954	\$ 284,563						\$ 295,517	\$ 348,486
Total Receivables	\$ 1,125,597	\$ 351,766	\$ 274,163				\$ 130,401	\$ 1,881,927	\$ 2,135,952
Prepaid Expenses - General	\$ 255,342							\$ 255,342	\$ 172,697
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 255,342							\$ 255,342	\$ 172,697
Other Assets	\$ 14,000							\$ 14,000	\$ 14,000
Total Other Assets	\$ 14,000							\$ 14,000	\$ 14,000
Total Assets	\$ 4,128,463	\$ 1,268,766	\$ 274,163				\$ 3,641,524	\$ 9,312,916	\$ 8,035,963
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 339,138	\$ 96,612	\$ 36,259					\$ 472,009	\$ 836,553
Accounts Payable - General	\$ 65,185	\$ 110,585	\$ 7,970				\$ 0	\$ 183,740	\$ 50,714
Due to Other Funds	\$ 463	\$ 188,585	\$ 194,989				\$ 425,455	\$ 809,491	\$ 1,030,185
Due to Other Courts									
Due to State	\$ 492,111						\$ 0	\$ 492,111	\$ 227,699
TC145 Liability							\$ 404,359	\$ 404,359	\$ 418,554
Due to Other Governments							\$ 328,577	\$ 328,577	\$ 322,470
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 25							\$ 25	\$ 164
Interest							\$ 350	\$ 350	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 896,922	\$ 395,781	\$ 239,218				\$ 1,158,741	\$ 2,690,663	\$ 2,086,340
Civil							\$ 500,953	\$ 500,953	\$ 456,965
Criminal							\$ 1,783,904	\$ 1,783,904	\$ 1,987,846
Unreconciled - Civil and Criminal							\$ 99,804	\$ 99,804	\$ 99,804
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 50,508	\$ 50,508	\$ 49,234
Miscellaneous Trust									
Total Trust Deposits							\$ 2,435,169	\$ 2,435,169	\$ 2,593,649
Accrued Payroll	\$ 272,668	\$ 60,912	\$ 34,945					\$ 368,525	\$ 283,836
Benefits Payable	\$ 27,210	\$ 0	\$ 0					\$ 27,210	\$ 29,666
Deferred Compensation Payable	\$ 13,539							\$ 13,539	\$ 11,112
Deductions Payable	\$ 286,295	\$ 0						\$ 286,295	\$ 234,721
Payroll Clearing									
Total Payroll Liabilities	\$ 599,712	\$ 60,912	\$ 34,945					\$ 695,569	\$ 559,335
Revenue Collected in Advance	\$ 72,112	\$ 413,658	\$ 0					\$ 485,770	\$ 462,004
Liabilities For Deposits	\$ 22,085	\$ 80					\$ 47,613	\$ 69,778	\$ 58,462
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities									\$ 0
Total Other Liabilities	\$ 94,197	\$ 413,738	\$ 0				\$ 47,613	\$ 555,548	\$ 520,465
Total Liabilities	\$ 1,590,831	\$ 870,431	\$ 274,163				\$ 3,641,524	\$ 6,376,949	\$ 6,559,990
Total Fund Balance	\$ 2,537,632	\$ 398,335	\$ 0					\$ 2,935,967	\$ 1,475,973
Total Liabilities and Fund Balance	\$ 4,128,463	\$ 1,268,766	\$ 274,163				\$ 3,641,524	\$ 9,312,916	\$ 8,035,963

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 2021/22										2020/21	
REVENUES	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								
State Financing Sources											
Trial Court Trust Fund	\$ 26,655,207	\$ 211,594					\$ 26,866,801	\$ 25,766,822	\$ 23,411,387	\$ 23,260,223	
Improvement and Modernization Fund	\$ 60,029						\$ 60,029	\$ 60,029	\$ 59,691	\$ 59,691	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 2,080,470						\$ 2,080,470	\$ 1,894,716	\$ 1,693,308	\$ 1,621,556	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 2,515,014	\$ 908,266					\$ 3,423,279	\$ 2,865,780	\$ 3,939,187	\$ 2,389,028	
Other Miscellaneous	\$ 33,744	\$ 579,079					\$ 612,823	\$ 33,744	\$ 33,744	\$ 33,744	
	\$ 31,344,464	\$ 1,698,938					\$ 33,043,402	\$ 30,621,091	\$ 29,137,318	\$ 27,364,242	
Grants											
AB 1058 Commissioner/Facilitator			\$ 874,209				\$ 874,209	\$ 948,209	\$ 854,025	\$ 827,526	
Other Judicial Council Grants			\$ 142,268				\$ 142,268	\$ 127,642	\$ 171,153	\$ 140,200	
Non-Judicial Council Grants											
			\$ 1,016,478				\$ 1,016,478	\$ 1,075,851	\$ 1,025,178	\$ 967,726	
Other Financing Sources											
Interest Income	\$ 20,467	\$ 5,593					\$ 26,060	\$ 19,112	\$ 24,100	\$ 79,181	
Investment Income											
Donations											
Local Fees	\$ 89,479	\$ 25,536					\$ 115,015	\$ 265,720	\$ 208,979	\$ 271,548	
Non-Fee Revenues	\$ 312,190						\$ 312,190	\$ 301,341	\$ 290,902	\$ 291,809	
Enhanced Collections		\$ 1,992,286					\$ 1,992,286	\$ 2,095,403	\$ 2,048,201	\$ 2,859,242	
Escheatment											
Prior Year Revenue	\$ (3,258)						\$ (3,258)		\$ 2,436		
County Program - Restricted	\$ 0	\$ 920,132					\$ 920,132	\$ 790,292	\$ 799,227	\$ 754,384	
Reimbursement Other	\$ 524,002	\$ 33,289					\$ 557,291	\$ 567,847	\$ 562,400	\$ 483,857	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,695	\$ 0					\$ 1,695	\$ 3,889	\$ 1,396	\$ 6,875	
	\$ 944,575	\$ 2,976,836					\$ 3,921,411	\$ 4,043,604	\$ 3,937,639	\$ 4,746,896	
Total Revenues	\$ 32,289,039	\$ 4,675,774	\$ 1,016,478				\$ 37,981,291	\$ 35,740,548	\$ 34,100,135	\$ 33,078,864	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 13,738,783	\$ 1,277,369	\$ 527,609				\$ 15,543,761	\$ 15,546,757	\$ 14,393,800	\$ 14,785,034	
Temp Help	\$ 46,128						\$ 46,128	\$ 34,960			
Overtime	\$ 13,276	\$ 47	\$ 15				\$ 13,337		\$ 181		
Staff Benefits	\$ 9,597,920	\$ 929,950	\$ 362,213				\$ 10,890,083	\$ 11,068,435	\$ 10,495,075	\$ 10,972,290	
	\$ 23,396,106	\$ 2,207,365	\$ 889,837				\$ 26,493,308	\$ 26,650,152	\$ 24,889,056	\$ 25,757,324	
Operating Expenses and Equipment											
General Expense	\$ 989,466	\$ 84,254	\$ 13,477				\$ 1,087,198	\$ 981,366	\$ 910,156	\$ 877,140	
Printing	\$ 87,846	\$ 14,862	\$ 755				\$ 103,462	\$ 111,482	\$ 72,710	\$ 119,873	
Telecommunications	\$ 214,841	\$ 22,966	\$ 5,522				\$ 243,129	\$ 259,845	\$ 243,461	\$ 250,398	
Postage	\$ 163,717	\$ 63,227	\$ 575				\$ 227,519	\$ 201,836	\$ 188,291	\$ 195,770	
Insurance	\$ 18,708						\$ 18,708	\$ 18,323	\$ 17,346	\$ 17,000	
In-State Travel	\$ 19,407	\$ 91	\$ 1,199				\$ 20,696	\$ 76,045	\$ 7,654	\$ 21,919	
Out-of-State Travel									\$ 0		
Training	\$ 3,569	\$ 0					\$ 3,569	\$ 6,800	\$ 2,729	\$ 11,190	
Security Services											
Facility Operations	\$ 510,784	\$ 13,787	\$ 13,547				\$ 538,118	\$ 628,353	\$ 514,510	\$ 453,105	
Utilities	\$ 34	\$ 2,681	\$ 24				\$ 2,739	\$ 6,299	\$ 5,379		
Contracted Services	\$ 4,237,969	\$ 1,945,441	\$ 125,179				\$ 6,308,589	\$ 5,734,843	\$ 5,825,565	\$ 5,244,265	
Consulting and Professional Services	\$ 31,955	\$ 0					\$ 31,955	\$ 25,220	\$ 25,220	\$ 31,675	
Information Technology	\$ 1,003,720	\$ 238,399	\$ 11,745				\$ 1,253,865	\$ 933,600	\$ 1,056,307	\$ 783,346	
Major Equipment	\$ 18,430						\$ 18,430	\$ 0	\$ 65,317	\$ 25,000	
Other Items of Expense	\$ 5,411						\$ 5,411	\$ 4,800	\$ 1,798	\$ 4,561	
	\$ 7,305,656	\$ 2,385,709	\$ 172,023				\$ 9,863,388	\$ 9,988,812	\$ 8,936,443	\$ 8,041,621	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 183,986	\$ 745					\$ 184,731	\$ 155,000	\$ 145,493	\$ 147,400	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs								\$ 250,000	\$ 6,083		
Internal Cost Recovery	\$ (318,075)	\$ 202,768	\$ 115,307				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (15,241)	\$ (4,891)	\$ 0				\$ (20,131)		\$ (7,794)		
	\$ (149,329)	\$ 198,622	\$ 115,307				\$ 164,600	\$ 405,000	\$ 143,782	\$ 147,400	
Total Expenditures	\$ 30,552,433	\$ 4,791,697	\$ 1,177,167				\$ 36,521,297	\$ 36,043,964	\$ 33,969,281	\$ 33,946,345	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,736,606	\$ (115,923)	\$ (160,690)				\$ 1,459,994	\$ (303,418)	\$ 130,854	\$ (867,481)	
Operating Transfers In (Out)	\$ (249,509)	\$ 88,820	\$ 160,690				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,050,535	\$ 425,438	\$ 0				\$ 1,475,973	\$ 1,475,973	\$ 1,345,120	\$ 1,345,120	
Ending Balance (Deficit)	\$ 2,537,632	\$ 398,335	\$ 0				\$ 2,935,967	\$ 1,172,555	\$ 1,475,973	\$ 477,639	

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

For the month ended June										
	Fiscal Year 2021/22							2020/21		
	Personal 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	\$ 9,078,114	\$ 827,552			\$ 102,999	\$ (10,559)	\$ 9,998,107	\$ 10,036,482	\$ 8,947,421	\$ 9,567,650
Traffic & Other Infractions	\$ 649,575						\$ 649,575	\$ 690,494	\$ 640,797	\$ 730,916
Other Criminal Cases	\$ 2,530,012						\$ 2,530,012	\$ 2,544,385	\$ 2,430,783	\$ 2,831,244
Civil	\$ 1,200,140	\$ 31,955					\$ 1,232,095	\$ 1,511,028	\$ 1,081,553	\$ 1,439,914
Family & Children Services	\$ 2,358,672	\$ 357,370			\$ 52,616	\$ 320	\$ 2,768,978	\$ 2,706,419	\$ 2,449,948	\$ 2,624,969
Probate, Guardianship & Mental Health Services	\$ 684,940						\$ 684,940	\$ 645,416	\$ 698,542	\$ 626,972
Juvenile Dependency Services	\$ 237,914	\$ 1,777,232					\$ 2,015,146	\$ 2,049,836	\$ 1,803,034	\$ 1,917,920
Juvenile Delinquency Services	\$ 298,141						\$ 298,141	\$ 228,028	\$ 277,824	\$ 242,484
Other Court Operations	\$ 3,496,135	\$ 3,327,911				\$ (4,842)	\$ 6,819,205	\$ 5,697,119	\$ 6,592,168	\$ 3,682,417
Court Interpreters	\$ 399,977	\$ 1,685,453					\$ 2,085,429	\$ 1,906,536	\$ 1,697,309	\$ 1,626,556
Jury Services	\$ 613,998	\$ 170,158	\$ 184,731				\$ 968,887	\$ 1,010,106	\$ 719,218	\$ 817,632
Security								\$ 4,000		\$ 700
Trial Court Operations Program	\$ 21,547,620	\$ 8,177,632	\$ 184,731		\$ 155,614	\$ (15,081)	\$ 30,050,516	\$ 29,029,849	\$ 27,338,598	\$ 26,109,374
Enhanced Collections	\$ 1,078,758	\$ 751,067			\$ 162,461		\$ 1,992,286	\$ 2,095,403	\$ 2,099,789	\$ 2,859,242
Other Non-Court Operations		\$ 25,104					\$ 25,104	\$ 42,711	\$ 28,118	\$ 43,984
Non-Court Operations Program	\$ 1,078,758	\$ 776,171			\$ 162,461		\$ 2,017,390	\$ 2,138,114	\$ 2,127,908	\$ 2,903,226
Executive Office	\$ 929,990	\$ 41,244			\$ (72,399)	\$ (5,018)	\$ 893,816	\$ 943,691	\$ 1,046,052	\$ 1,249,582
Fiscal Services	\$ 1,077,921	\$ 59,477			\$ (82,305)	\$ (32)	\$ 1,055,061	\$ 1,030,610	\$ 935,957	\$ 972,409
Human Resources	\$ 637,401	\$ 31,896			\$ (50,383)		\$ 618,914	\$ 602,483	\$ 622,629	\$ 698,639
Business & Facilities Services		\$ 21,111			\$ (5,222)		\$ 15,889	\$ 77,482	\$ 21,228	\$ 41,234
Information Technology	\$ 1,221,620	\$ 755,857			\$ (107,765)		\$ 1,869,712	\$ 2,221,735	\$ 1,876,909	\$ 1,971,881
Court Administration Program	\$ 3,866,931	\$ 909,585			\$ (318,075)	\$ (5,050)	\$ 4,453,391	\$ 4,876,001	\$ 4,502,775	\$ 4,933,745
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 26,493,309	\$ 9,863,388	\$ 184,731		\$ 0	\$ (20,131)	\$ 36,521,297	\$ 36,043,964	\$ 33,969,281	\$ 33,946,345

Constraints on Fiscal Year-End Fund Balance - Summary

Tulare

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	255,342	-	255,342	-	-	-	-	-	-	255,342
Restricted	-	-	-	378,916	-	-	-	-	-	378,916
Committed	1,461,062	-	1,461,062	19,420	-	-	-	-	-	1,480,482
Assigned	821,227	-	821,227	-	-	-	-	-	-	821,227
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 2,537,631	\$ -	\$ 2,537,631	\$ 398,336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,935,967