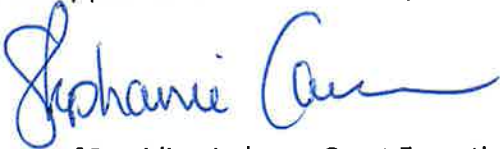


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

10/13/2023

Date

Tulare

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Court

2022-23 Q4

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Tulare

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Court

2022-23 Q4

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	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 June									
Fiscal Year 2022/23								2021/22	
	Governmental Funds							Total Funds	Total Funds
	Special Revenue								
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (1,997,261)	\$ 1,617,695	\$ 0				\$ 207,046	\$ (172,520)	\$ (452,363)
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury									
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution							\$ 108,435	\$ 108,435	\$ 84,823
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (107,699)	\$ (107,699)	\$ (115,879)
Credit Card									
Cash on Hand	\$ 6,300						\$ 240	\$ 6,540	\$ 6,300
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 6,800,897						\$ 3,660,407	\$ 10,461,305	\$ 7,608,766
<b>Total Cash and Cash Equivalents</b>	<b>\$ 4,839,936</b>	<b>\$ 1,617,695</b>	<b>\$ 0</b>				<b>\$ 3,868,429</b>	<b>\$ 10,326,060</b>	<b>\$ 7,161,647</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 1,239	\$ 1,829						\$ 3,068	\$ 10,289
Accounts Receivable - General									
Dishonored Checks								\$ 4,000	\$ 27,976
Due From Employee	\$ 4,000								
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 435,425		\$ 0					\$ 435,425	\$ 383,574
Due From Other Governments	\$ 69,406	\$ 11,057						\$ 80,463	\$ 121,058
Due From Other Courts		\$ 450						\$ 450	\$ 0
Due From State	\$ 1,027,645	\$ 47,252	\$ 365,810					\$ 1,440,707	\$ 913,112
Trust Due To/From							\$ 181,156	\$ 181,156	\$ 116,549
Distribution Due To/From							\$ 26,252	\$ 26,252	\$ 13,852
Civil Filing Fee Due To/From									
General Due To/From	\$ 23,181	\$ 315,969						\$ 339,150	\$ 295,517
<b>Total Receivables</b>	<b>\$ 1,560,896</b>	<b>\$ 376,557</b>	<b>\$ 365,810</b>				<b>\$ 207,408</b>	<b>\$ 2,510,671</b>	<b>\$ 1,881,927</b>
Prepaid Expenses - General	\$ 336,550	\$ 0	\$ 0					\$ 336,550	\$ 255,342
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 336,550</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 336,550</b>	<b>\$ 255,342</b>
Other Assets	\$ 29,086							\$ 29,086	\$ 14,000
<b>Total Other Assets</b>	<b>\$ 29,086</b>							<b>\$ 29,086</b>	<b>\$ 14,000</b>
<b>Total Assets</b>	<b>\$ 6,766,468</b>	<b>\$ 1,994,252</b>	<b>\$ 365,810</b>				<b>\$ 4,075,837</b>	<b>\$ 13,202,368</b>	<b>\$ 9,312,916</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 349,798	\$ 169,050	\$ 49,650					\$ 568,498	\$ 472,009
Accounts Payable - General	\$ 149,989	\$ 581	\$ 945					\$ 151,516	\$ 183,740
Due to Other Funds	\$ 917	\$ 163,426	\$ 271,999				\$ 545,641	\$ 981,983	\$ 809,491
Due to Other Courts									
Due to State	\$ 168,475	\$ 0						\$ 168,475	\$ 492,111
TC145 Liability							\$ 328,511	\$ 328,511	\$ 404,359
Due to Other Governments									
AB145 Due to Other Government Agency							\$ 315,633	\$ 315,633	\$ 328,577
Due to Other Public Agencies									
Sales and Use Tax	\$ 4							\$ 4	\$ 25
Interest							\$ 1,239	\$ 1,239	\$ 350
Miscellaneous Accts, Pay, and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 669,184</b>	<b>\$ 333,057</b>	<b>\$ 322,594</b>				<b>\$ 1,191,023</b>	<b>\$ 2,515,858</b>	<b>\$ 2,690,663</b>
Civil									
Criminal							\$ 525,843	\$ 525,843	\$ 500,953
Unreconciled - Civil and Criminal							\$ 2,237,762	\$ 2,237,762	\$ 1,783,904
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 99,804
Trust Interest Payable							\$ 73,498	\$ 73,498	\$ 50,508
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 2,837,103</b>	<b>\$ 2,837,103</b>	<b>\$ 2,435,169</b>
Accrued Payroll	\$ 1,811,898	\$ 95,420	\$ 43,217					\$ 1,950,535	\$ 368,525
Benefits Payable	\$ 8,289	\$ 0	\$ 0					\$ 8,289	\$ 27,210
Deferred Compensation Payable	\$ 0							\$ 0	\$ 13,539
Deductions Payable	\$ 559,149	\$ 0						\$ 559,149	\$ 286,295
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ 2,379,336</b>	<b>\$ 95,420</b>	<b>\$ 43,217</b>					<b>\$ 2,517,973</b>	<b>\$ 695,569</b>
Revenue Collected in Advance	\$ 461,187	\$ 969,729	\$ 0					\$ 1,430,916	\$ 485,770
Liabilities For Deposits	\$ 41,193	\$ 80					\$ 47,711	\$ 88,984	\$ 69,778
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 502,380</b>	<b>\$ 969,809</b>	<b>\$ 0</b>				<b>\$ 47,711</b>	<b>\$ 1,519,900</b>	<b>\$ 555,548</b>
<b>Total Liabilities</b>	<b>\$ 3,550,900</b>	<b>\$ 1,398,288</b>	<b>\$ 365,810</b>				<b>\$ 4,075,837</b>	<b>\$ 9,390,833</b>	<b>\$ 6,376,949</b>
<b>Total Fund Balance</b>	<b>\$ 3,215,568</b>	<b>\$ 595,966</b>	<b>\$ 0</b>					<b>\$ 3,811,534</b>	<b>\$ 2,935,967</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 6,766,468</b>	<b>\$ 1,994,252</b>	<b>\$ 365,810</b>				<b>\$ 4,075,837</b>	<b>\$ 13,202,368</b>	<b>\$ 9,312,916</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 June									
	Fiscal Year 2022/23							2021/22		
	Governmental Funds					Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
	Non-Grant	Grant								
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 31,808,866	\$ 211,614					\$ 32,020,479	\$ 31,276,666	\$ 26,866,801	\$ 25,766,822
Improvement and Modernization Fund	\$ 60,029						\$ 60,029	\$ 60,029	\$ 60,029	\$ 60,029
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 2,593,275						\$ 2,593,275	\$ 1,917,985	\$ 2,080,470	\$ 1,894,716
Civil Coordination Reimbursement (0150091)	\$ 2,424,350	\$ 0					\$ 2,424,350	\$ 2,378,229	\$ 3,423,279	\$ 2,865,780
MOU Reimbursements (0150010 and General)	\$ 33,744	\$ 1,068,293					\$ 1,102,037	\$ 1,102,037	\$ 612,823	\$ 33,744
Other Miscellaneous										
	<b>\$ 36,920,263</b>	<b>\$ 1,279,907</b>					<b>\$ 38,200,169</b>	<b>\$ 36,734,948</b>	<b>\$ 33,043,402</b>	<b>\$ 30,621,091</b>
Grants										
AB 1058 Commissioner/Facilitator			\$ 932,255				\$ 932,255	\$ 943,332	\$ 874,209	\$ 948,209
Other Judicial Council Grants			\$ 129,307				\$ 129,307	\$ 125,987	\$ 142,268	\$ 127,642
Non-Judicial Council Grants										
			<b>\$ 1,061,561</b>				<b>\$ 1,061,561</b>	<b>\$ 1,069,319</b>	<b>\$ 1,016,478</b>	<b>\$ 1,075,851</b>
Other Financing Sources										
Interest Income	\$ 350,461	\$ 32,112					\$ 382,573	\$ 22,024	\$ 26,060	\$ 19,112
Investment Income										
Donations										
Local Fees	\$ (13)	\$ 30,783					\$ 30,770	\$ 45,674	\$ 115,015	\$ 265,720
Non-Fee Revenues	\$ 316,209						\$ 316,209	\$ 314,800	\$ 312,190	\$ 301,341
Enhanced Collections		\$ 1,687,722					\$ 1,687,722	\$ 2,094,308	\$ 1,992,286	\$ 2,095,403
Escheatment	\$ 99,804						\$ 99,804			
Prior Year Revenue	\$ (40,719)						\$ (40,719)		\$ (3,258)	
County Program - Restricted	\$ 0	\$ 170,817					\$ 170,817	\$ 1,067,913	\$ 920,132	\$ 790,292
Reimbursement Other	\$ 218,458						\$ 218,458	\$ 459,415	\$ 557,291	\$ 567,847
Sale of Fixed Assets										
Other Miscellaneous	\$ 29,233						\$ 29,233	\$ 1,464	\$ 1,695	\$ 3,889
	<b>\$ 973,432</b>	<b>\$ 1,921,435</b>					<b>\$ 2,894,867</b>	<b>\$ 4,005,598</b>	<b>\$ 3,921,411</b>	<b>\$ 4,043,604</b>
<b>Total Revenues</b>	<b>\$ 37,893,695</b>	<b>\$ 3,201,341</b>	<b>\$ 1,061,561</b>				<b>\$ 42,156,597</b>	<b>\$ 41,809,863</b>	<b>\$ 37,981,291</b>	<b>\$ 35,740,548</b>
<b>EXPENDITURES</b>										
Personnel Services										
Salaries - Permanent	\$ 16,510,414	\$ 779,154	\$ 540,016				\$ 17,829,584	\$ 16,869,013	\$ 15,543,761	\$ 15,546,757
Temp Help	\$ 20,099						\$ 20,099	\$ 113,399	\$ 46,128	\$ 34,960
Overtime	\$ 16,828	\$ 0	\$ 9				\$ 16,837		\$ 13,337	
Staff Benefits	\$ 11,387,386	\$ 536,354	\$ 384,358				\$ 12,308,099	\$ 12,183,893	\$ 10,890,083	\$ 11,068,435
	<b>\$ 27,934,727</b>	<b>\$ 1,315,509</b>	<b>\$ 924,384</b>				<b>\$ 30,174,620</b>	<b>\$ 29,166,305</b>	<b>\$ 26,493,309</b>	<b>\$ 26,650,152</b>
Operating Expenses and Equipment										
General Expense	\$ 1,619,792	\$ 27,539	\$ 33,327				\$ 1,680,658	\$ 1,664,820	\$ 1,087,198	\$ 981,366
Printing	\$ 89,394	\$ 12,624	\$ 990				\$ 103,009	\$ 123,398	\$ 103,462	\$ 111,482
Telecommunications	\$ 223,658	\$ 21,250	\$ 5,994				\$ 250,902	\$ 280,499	\$ 243,129	\$ 259,845
Postage	\$ 171,880	\$ 46,372	\$ 687				\$ 218,939	\$ 239,793	\$ 227,519	\$ 201,836
Insurance	\$ 21,386						\$ 21,386	\$ 22,255	\$ 18,708	\$ 18,323
In-State Travel	\$ 29,657	\$ 641	\$ 1,576				\$ 31,874	\$ 83,946	\$ 20,696	\$ 76,045
Out-of-State Travel										
Training	\$ 79,355	\$ 0					\$ 79,355	\$ 7,000	\$ 3,569	\$ 6,800
Security Services	\$ 665						\$ 665	\$ 1,000		
Facility Operations	\$ 641,227	\$ 13,733	\$ 13,547				\$ 668,506	\$ 650,589	\$ 538,118	\$ 628,353
Utilities	\$ 3,651						\$ 3,651	\$ 2,776	\$ 6,239	\$ 6,239
Contracted Services	\$ 4,762,577	\$ 1,303,883	\$ 121,877				\$ 6,188,337	\$ 7,208,726	\$ 6,308,589	\$ 5,734,843
Consulting and Professional Services	\$ 26,480						\$ 26,480	\$ 31,675	\$ 31,955	\$ 25,220
Information Technology	\$ 1,224,066	\$ 26,063					\$ 1,250,129	\$ 1,386,420	\$ 1,253,865	\$ 933,600
Major Equipment	\$ 205,149	\$ 239,580					\$ 444,728	\$ 464,001	\$ 18,430	\$ 0
Other Items of Expense	\$ 11,449						\$ 11,449	\$ 6,800	\$ 5,411	\$ 4,800
	<b>\$ 9,106,736</b>	<b>\$ 1,695,335</b>	<b>\$ 177,999</b>				<b>\$ 10,980,068</b>	<b>\$ 12,173,597</b>	<b>\$ 9,863,388</b>	<b>\$ 8,988,812</b>
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 124,856	\$ 838					\$ 125,695	\$ 199,010	\$ 184,731	\$ 155,000
Judgements, Settlements and Claims										
Debt Service										
Other								\$ 250,000		\$ 250,000
Capital Costs								\$ 0	\$ 0	\$ 0
Internal Cost Recovery	\$ (266,530)	\$ 142,714	\$ 123,815				\$ 648	\$ 0	\$ (20,131)	\$ 0
Prior Year Expense Adjustment	\$ (141,026)						\$ (141,026)			
	<b>\$ (141,026)</b>	<b>\$ 143,563</b>	<b>\$ 123,815</b>				<b>\$ 126,343</b>	<b>\$ 449,010</b>	<b>\$ 164,600</b>	<b>\$ 405,000</b>
<b>Total Expenditures</b>	<b>\$ 36,900,436</b>	<b>\$ 3,154,396</b>	<b>\$ 1,226,198</b>				<b>\$ 41,281,031</b>	<b>\$ 41,789,012</b>	<b>\$ 36,521,297</b>	<b>\$ 36,043,964</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 993,259	\$ 46,945	\$ (164,637)				\$ 875,567	\$ 20,851	\$ 1,459,994	\$ (303,418)
Operating Transfers In (Out)	\$ (315,323)	\$ 150,686	\$ 164,637				\$ 0	\$ 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)	<b>\$ 3,215,568</b>	<b>\$ 595,966</b>	<b>\$ 0</b>				<b>\$ 3,811,534</b>	<b>\$ 2,958,818</b>	<b>\$ 2,935,967</b>	<b>\$ 1,172,555</b>



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

	For the month ended June									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 10,345,200	\$ 943,266			\$ 66,915	\$ (16)	\$ 11,355,365	\$ 11,076,658	\$ 9,998,107	\$ 10,036,482
Traffic & Other Infractions	\$ 674,536	\$ 35					\$ 674,571	\$ 810,635	\$ 649,575	\$ 690,494
Other Criminal Cases	\$ 2,797,980						\$ 2,797,980	\$ 2,658,478	\$ 2,530,012	\$ 2,544,385
Civil	\$ 1,432,223	\$ 29,738					\$ 1,461,961	\$ 1,561,619	\$ 1,232,095	\$ 1,511,028
Family & Children Services	\$ 2,687,439	\$ 371,574			\$ 56,901	\$ 13	\$ 3,115,928	\$ 3,119,595	\$ 2,768,978	\$ 2,706,419
Probate, Guardianship & Mental Health Services	\$ 985,068	\$ 1,200					\$ 986,268	\$ 1,081,698	\$ 684,940	\$ 645,416
Juvenile Dependency Services	\$ 254,259	\$ 1,777,232					\$ 2,031,491	\$ 2,126,658	\$ 2,015,146	\$ 2,049,836
Juvenile Delinquency Services	\$ 323,769						\$ 323,769	\$ 291,187	\$ 298,141	\$ 228,028
Other Court Operations	\$ 3,942,121	\$ 3,498,329				\$ 650	\$ 7,441,100	\$ 6,414,603	\$ 6,819,205	\$ 5,697,119
Court Interpreters	\$ 503,613	\$ 2,094,902					\$ 2,598,515	\$ 2,497,092	\$ 2,085,429	\$ 1,906,536
Jury Services	\$ 706,866	\$ 210,591	\$ 125,695				\$ 1,043,152	\$ 1,174,924	\$ 968,887	\$ 1,010,106
Security								\$ 1,000		\$ 4,000
Trial Court Operations Program	\$ 24,653,075	\$ 8,926,867	\$ 125,695		\$ 123,815	\$ 648	\$ 33,830,100	\$ 32,814,147	\$ 30,050,516	\$ 29,029,849
Enhanced Collections	\$ 1,012,543	\$ 609,300			\$ 142,714		\$ 1,764,557	\$ 2,094,308	\$ 1,992,286	\$ 2,095,403
Other Non-Court Operations		\$ 92,699					\$ 92,699	\$ 32,402	\$ 25,104	\$ 42,711
Non-Court Operations Program	\$ 1,012,543	\$ 701,999			\$ 142,714		\$ 1,857,256	\$ 2,126,710	\$ 2,017,390	\$ 2,138,114
Executive Office	\$ 1,098,778	\$ 285,844			\$ (64,117)		\$ 1,320,505	\$ 932,226	\$ 893,816	\$ 943,691
Fiscal Services	\$ 1,282,644	\$ 202,952			\$ (71,585)		\$ 1,414,011	\$ 1,119,389	\$ 1,055,061	\$ 1,030,610
Human Resources	\$ 714,142	\$ 36,503			\$ (38,399)		\$ 712,245	\$ 680,973	\$ 618,914	\$ 602,483
Business & Facilities Services		\$ 57,961			\$ (1,664)		\$ 56,297	\$ 793,886	\$ 15,889	\$ 77,482
Information Technology	\$ 1,413,437	\$ 767,943			\$ (90,765)		\$ 2,090,615	\$ 3,321,681	\$ 1,869,712	\$ 2,221,735
Court Administration Program	\$ 4,509,001	\$ 1,351,203			\$ (266,530)		\$ 5,593,674	\$ 6,848,155	\$ 4,453,391	\$ 4,876,001
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 30,174,620	\$ 10,980,068	\$ 125,695		\$ 0	\$ 648	\$ 41,281,031	\$ 41,789,012	\$ 36,521,297	\$ 36,043,964