

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 3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare

Court

FY 21-22 Quarter 3

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tulare

Court

FY 21-22 Quarter 3

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	

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 March									
Fiscal Year 2021/22									2020/21
	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	\$ (310,359)	\$ 651,448	\$ (310,871)				\$ 113,501	\$ 143,708	\$ 179,444
Payroll	\$ (1,233)	\$ 0	\$ 0					\$ (1,233)	\$ (5,789)
Jury									
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution							\$ 39,868	\$ 39,868	\$ 32,817
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (26,343)	\$ (26,343)	\$ (24,202)
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	\$ 5,146,024						\$ 3,748,610	\$ 8,894,634	\$ 7,919,976
Total Cash and Cash Equivalents	\$ 4,870,722	\$ 651,448	\$ (310,871)				\$ 3,875,636	\$ 9,085,935	\$ 8,138,548
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee	\$ 15,113							\$ 15,113	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due From Other Governments	\$ 84,960	\$ 921,623						\$ 1,006,583	\$ 875,954
Due From Other Courts		\$ 0						\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 183,136					\$ 183,136	\$ 594,237
Trust Due To/From							\$ 33,691	\$ 33,691	\$ 408,144
Distribution Due To/From							\$ 16,415	\$ 16,415	\$ 21,575
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 18						\$ 18	\$ 36
Total Receivables	\$ 100,073	\$ 921,641	\$ 183,136				\$ 50,107	\$ 1,254,957	\$ 1,899,946
Prepaid Expenses - General	\$ 143,205							\$ 143,205	\$ 51,921
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 143,205							\$ 143,205	\$ 51,921
Other Assets	\$ 14,000							\$ 14,000	\$ 14,000
Total Other Assets	\$ 14,000							\$ 14,000	\$ 14,000
Total Assets	\$ 5,128,000	\$ 1,573,089	\$ (127,735)				\$ 3,925,743	\$ 10,499,097	\$ 10,104,412
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 4,638	\$ 0	\$ 0				\$ 0	\$ 4,638	\$ 427
Due to Other Funds	\$ 506	\$ 0	\$ 0				\$ 49,619	\$ 50,125	\$ 429,755
Due to Other Courts									
Due to State	\$ 0						\$ 130,000	\$ 130,000	\$ 130,000
TC145 Liability							\$ 361,852	\$ 361,852	\$ 431,900
Due to Other Governments									
AB145 Due to Other Government Agency							\$ 343,598	\$ 343,598	\$ 351,102
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 32
Interest							\$ 296	\$ 296	\$ 78
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 5,145	\$ 0	\$ 0				\$ 885,364	\$ 890,508	\$ 1,343,295
Civil							\$ 500,283	\$ 500,283	\$ 549,087
Criminal							\$ 2,344,475	\$ 2,344,475	\$ 2,808,329
Unreconciled - Civil and Criminal							\$ 99,804	\$ 99,804	\$ 115,785
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 48,926	\$ 48,926	\$ 52,453
Miscellaneous Trust									
Total Trust Deposits							\$ 2,993,488	\$ 2,993,488	\$ 3,525,653
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (336,327)	\$ (1,515)	\$ 0					\$ (337,842)	\$ (262,869)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (68,242)	\$ (458)						\$ (68,699)	\$ (70,197)
Payroll Clearing									
Total Payroll Liabilities	\$ (404,569)	\$ (1,973)	\$ 0					\$ (406,542)	\$ (332,868)
Revenue Collected in Advance	\$ 8,965	\$ 1,170,703	\$ 0					\$ 1,179,668	\$ 1,958,893
Liabilities For Deposits	\$ 18,698	\$ 80					\$ 46,891	\$ 65,669	\$ 57,635
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities									\$ 0
Total Other Liabilities	\$ 27,663	\$ 1,170,783	\$ 0				\$ 46,891	\$ 1,245,337	\$ 2,016,528
Total Liabilities	\$ (371,762)	\$ 1,168,810	\$ 0				\$ 3,925,743	\$ 4,722,792	\$ 6,552,610
Total Fund Balance	\$ 5,499,762	\$ 404,278	\$ (127,735)					\$ 5,776,306	\$ 3,551,803
Total Liabilities and Fund Balance	\$ 5,128,000	\$ 1,573,089	\$ (127,735)				\$ 3,925,743	\$ 10,499,097	\$ 10,104,412

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

	For the month ended March									
	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	\$ 6,099,437	\$ 542,505			\$ 79,994	\$ (10,589)	\$ 6,711,347	\$ 10,036,482	\$ 6,240,466	\$ 9,567,650
Traffic & Other Infractions	\$ 447,451						\$ 447,451	\$ 690,494	\$ 451,746	\$ 730,916
Other Criminal Cases	\$ 1,714,481						\$ 1,714,481	\$ 2,544,385	\$ 1,698,400	\$ 2,831,244
Civil	\$ 763,718	\$ 14,195					\$ 777,913	\$ 1,511,028	\$ 792,068	\$ 1,439,914
Family & Children Services	\$ 1,594,418	\$ 193,207			\$ 39,157	\$ 320	\$ 1,827,102	\$ 2,706,419	\$ 1,638,380	\$ 2,624,969
Probate, Guardianship & Mental Health Services	\$ 475,928						\$ 475,928	\$ 645,416	\$ 501,723	\$ 626,972
Juvenile Dependency Services	\$ 162,693	\$ 1,184,821					\$ 1,347,514	\$ 2,049,836	\$ 1,208,793	\$ 1,917,920
Juvenile Delinquency Services	\$ 202,437						\$ 202,437	\$ 228,028	\$ 196,144	\$ 242,484
Other Court Operations	\$ 2,289,339	\$ 1,802,225				\$ (4,891)	\$ 4,086,673	\$ 5,697,119	\$ 4,386,060	\$ 3,682,417
Court Interpreters	\$ 242,584	\$ 1,125,957					\$ 1,368,541	\$ 1,906,536	\$ 1,158,923	\$ 1,626,556
Jury Services	\$ 398,742	\$ 129,968	\$ 117,875				\$ 646,584	\$ 1,010,106	\$ 456,347	\$ 817,632
Security								\$ 4,000		\$ 700
Trial Court Operations Program	\$ 14,391,229	\$ 4,992,877	\$ 117,875		\$ 119,151	\$ (15,160)	\$ 19,605,972	\$ 29,029,849	\$ 18,729,049	\$ 26,109,374
Enhanced Collections	\$ 835,020	\$ 391,052			\$ 131,015		\$ 1,357,087	\$ 2,095,403	\$ 1,430,143	\$ 2,859,242
Other Non-Court Operations		\$ 20,462					\$ 20,462	\$ 42,711	\$ 23,823	\$ 43,984
Non-Court Operations Program	\$ 835,020	\$ 411,513			\$ 131,015		\$ 1,377,548	\$ 2,138,114	\$ 1,453,966	\$ 2,903,226
Executive Office	\$ 605,515	\$ 22,539			\$ (58,072)	\$ (660)	\$ 569,321	\$ 943,691	\$ 797,871	\$ 1,249,582
Fiscal Services	\$ 634,249	\$ 46,889			\$ (61,201)	\$ (32)	\$ 619,905	\$ 1,030,610	\$ 654,718	\$ 972,409
Human Resources	\$ 433,062	\$ 23,881			\$ (41,990)		\$ 414,953	\$ 602,483	\$ 472,605	\$ 698,639
Business & Facilities Services		\$ 2,222			\$ (4,892)		\$ (2,671)	\$ 77,482	\$ 5,231	\$ 41,234
Information Technology	\$ 806,460	\$ 560,299			\$ (84,010)		\$ 1,282,749	\$ 2,221,735	\$ 1,566,115	\$ 1,971,881
Court Administration Program	\$ 2,479,285	\$ 655,829			\$ (250,166)	\$ (692)	\$ 2,884,257	\$ 4,876,001	\$ 3,496,541	\$ 4,933,745
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 17,705,534	\$ 6,060,219	\$ 117,875		\$ 0	\$ (15,852)	\$ 23,867,777	\$ 36,043,964	\$ 23,679,556	\$ 33,946,345