

**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

1/22/2024

\_\_\_\_\_  
Date

Tulare

\_\_\_\_\_  
Court

2023-24 Q2

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Tulare

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Court

2023-24 Q2

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Fiscal Year and Ending Quarter

**FOOTNOTES**

**QUARTERLY FINANCIAL STATEMENT  
Authorized/Filled Positions**

Tulare

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Court

2023-24 Q2

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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	273	250	252		

<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 December  
 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	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (966,735)	\$ 1,357,806	\$ (533,711)				\$ 63,343	\$ (79,298)	\$ (66,994)
Payroll	\$ (495)	\$ 0	\$ 0					\$ (495)	\$ (6,439)
Jury Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other Distribution							\$ 106,470	\$ 106,470	\$ 90,784
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (123,547)	\$ (123,547)	\$ (103,480)
Cash on Hand	\$ 6,000						\$ 0	\$ 6,000	\$ 6,300
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 10,855,042						\$ 2,954,375	\$ 13,809,418	\$ 12,737,959
<b>Total Cash and Cash Equivalents</b>	<b>\$ 9,923,813</b>	<b>\$ 1,357,806</b>	<b>\$ (533,711)</b>				<b>\$ 3,000,641</b>	<b>\$ 13,748,549</b>	<b>\$ 12,688,130</b>
Short-Term Investment Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 4,000							\$ 4,000	\$ 27,976
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due From Other Governments	\$ 66,048	\$ 0						\$ 66,048	\$ 9,450
Due From Other Courts		\$ 0						\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 236,593					\$ 236,593	\$ 309,122
Trust Due To/From							\$ 24,355	\$ 24,355	\$ 92,545
Distribution Due To/From							\$ 20,691	\$ 20,691	\$ 60,781
Civil Filing Fee Due To/From									
General Due To/From	\$ 2	\$ 0						\$ 2	\$ 4,312
<b>Total Receivables</b>	<b>\$ 70,050</b>	<b>\$ 0</b>	<b>\$ 236,593</b>				<b>\$ 45,046</b>	<b>\$ 351,690</b>	<b>\$ 504,187</b>
Prepaid Expenses - General	\$ 484,825	\$ 0	\$ 0					\$ 484,825	\$ 220,580
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 484,825</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 484,825</b>	<b>\$ 220,580</b>
Other Assets	\$ 29,086							\$ 29,086	\$ 19,000
<b>Total Other Assets</b>	<b>\$ 29,086</b>							<b>\$ 29,086</b>	<b>\$ 19,000</b>
<b>Total Assets</b>	<b>\$ 10,507,774</b>	<b>\$ 1,357,806</b>	<b>\$ (297,118)</b>				<b>\$ 3,045,688</b>	<b>\$ 14,614,149</b>	<b>\$ 13,431,897</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 29,303	\$ 574	\$ 1,157				\$ 0	\$ 31,034	\$ 146
Due to Other Funds	\$ 210	\$ 0	\$ 0				\$ 44,839	\$ 45,048	\$ 157,639
Due to Other Courts									
Due to State	\$ 12,153	\$ 0					\$ 0	\$ 12,153	\$ 157,365
TC145 Liability							\$ 307,472	\$ 307,472	\$ 308,186
Due to Other Governments							\$ 314,343	\$ 314,343	\$ 312,968
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 4							\$ 4	\$ 0
Interest							\$ 13,298	\$ 13,298	\$ 9,565
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 41,669</b>	<b>\$ 574</b>	<b>\$ 1,157</b>				<b>\$ 679,951</b>	<b>\$ 723,351</b>	<b>\$ 945,869</b>
Civil							\$ 503,775	\$ 503,775	\$ 430,211
Criminal							\$ 1,726,592	\$ 1,726,592	\$ 2,333,051
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 99,804
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 84,410	\$ 84,410	\$ 54,701
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 2,314,776</b>	<b>\$ 2,314,776</b>	<b>\$ 2,917,767</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (246,247)	\$ 0	\$ 0					\$ (246,247)	\$ (211,428)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 150	\$ 0						\$ 150	\$ (191,453)
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ (246,097)</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ (246,097)</b>	<b>\$ (402,881)</b>
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 46,504	\$ 80					\$ 50,960	\$ 97,544	\$ 83,202
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 46,504</b>	<b>\$ 80</b>	<b>\$ 0</b>				<b>\$ 50,960</b>	<b>\$ 97,544</b>	<b>\$ 83,202</b>
<b>Total Liabilities</b>	<b>\$ (157,924)</b>	<b>\$ 654</b>	<b>\$ 1,157</b>				<b>\$ 3,045,688</b>	<b>\$ 2,889,575</b>	<b>\$ 3,543,956</b>
<b>Total Fund Balance</b>	<b>\$ 10,665,697</b>	<b>\$ 1,357,152</b>	<b>\$ (298,275)</b>					<b>\$ 11,724,575</b>	<b>\$ 9,887,941</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 10,507,774</b>	<b>\$ 1,357,806</b>	<b>\$ (297,118)</b>				<b>\$ 3,045,688</b>	<b>\$ 14,614,149</b>	<b>\$ 13,431,897</b>



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

For the month ended December

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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 4,702,410	\$ 348,978			\$ 26,820	\$ (6,352)	\$ 5,071,856	\$ 9,471,718	\$ 4,731,235	\$ 11,076,658
Traffic & Other Infractions	\$ 300,392					\$ 0	\$ 300,392	\$ 905,007	\$ 276,257	\$ 810,635
Other Criminal Cases	\$ 1,247,337						\$ 1,247,337	\$ 2,813,428	\$ 1,154,846	\$ 2,658,478
Civil	\$ 639,891	\$ 19,149					\$ 659,040	\$ 1,729,574	\$ 598,127	\$ 1,561,619
Family & Children Services	\$ 1,222,917	\$ 131,922			\$ 23,991	\$ (1)	\$ 1,378,829	\$ 3,474,597	\$ 1,359,702	\$ 3,119,595
Probate, Guardianship & Mental Health Services	\$ 414,647						\$ 414,647	\$ 1,086,999	\$ 443,452	\$ 1,081,698
Juvenile Dependency Services	\$ 106,256	\$ 740,513					\$ 846,769	\$ 2,117,912	\$ 842,963	\$ 2,126,658
Juvenile Delinquency Services	\$ 149,282						\$ 149,282	\$ 284,833	\$ 131,871	\$ 291,187
Other Court Operations	\$ 1,707,962	\$ 1,362,773					\$ 3,070,735	\$ 8,279,933	\$ 3,520,354	\$ 6,414,603
Court Interpreters	\$ 243,676	\$ 868,153					\$ 1,111,830	\$ 2,694,753	\$ 1,116,733	\$ 2,497,092
Jury Services	\$ 306,683	\$ 105,000	\$ 58,937				\$ 470,620	\$ 1,399,666	\$ 488,007	\$ 1,174,924
Security										\$ 1,000
Trial Court Operations Program	\$ 11,041,453	\$ 3,576,488	\$ 58,937		\$ 50,811	\$ (6,353)	\$ 14,721,336	\$ 34,258,420	\$ 14,663,547	\$ 32,814,147
Enhanced Collections	\$ 532,589	\$ 120,608			\$ 66,173		\$ 719,371	\$ 2,073,547	\$ 694,158	\$ 2,094,308
Other Non-Court Operations		\$ 15,967					\$ 15,967	\$ 49,842	\$ 18,412	\$ 32,402
Non-Court Operations Program	\$ 532,589	\$ 136,575			\$ 66,173		\$ 735,337	\$ 2,123,389	\$ 712,570	\$ 2,126,710
Executive Office	\$ 576,058	\$ 223,894			\$ (32,176)		\$ 767,776	\$ 1,623,016	\$ 556,978	\$ 932,226
Fiscal Services	\$ 549,441	\$ 47,856			\$ (27,627)		\$ 569,671	\$ 1,294,751	\$ 600,068	\$ 1,119,389
Human Resources	\$ 359,112	\$ 33,181			\$ (18,089)		\$ 374,203	\$ 822,386	\$ 292,363	\$ 680,973
Business & Facilities Services		\$ 18,704			\$ (168)		\$ 18,536	\$ 106,629	\$ 15,317	\$ 793,886
Information Technology	\$ 657,025	\$ 647,359			\$ (38,924)		\$ 1,265,460	\$ 3,716,776	\$ 802,210	\$ 3,321,681
Court Administration Program	\$ 2,141,636	\$ 970,994			\$ (116,984)		\$ 2,995,646	\$ 7,563,558	\$ 2,266,936	\$ 6,848,155
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 13,715,678	\$ 4,684,057	\$ 58,937		\$ 0	\$ (6,353)	\$ 18,452,319	\$ 43,945,367	\$ 17,643,053	\$ 41,789,012