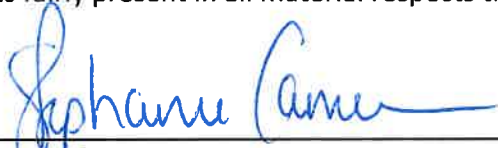
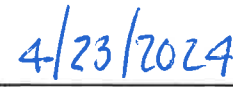


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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



Date

Tulare

Court

2023-24 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare

Court

2023-24 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Tulare

Court

2023-24 Q3

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ <i>Optional!</i>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	273	250	252	254	

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										
Fiscal Year 2023/24										
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	2022/23
	General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant							
ASSETS										
Operations	\$ (1,016,037)	\$ 1,850,865	\$ (968,560)				\$ 59,278	\$ (74,454)	\$ (22,851)	
Payroll	\$ (3,350)	\$ 0	\$ 0					\$ (3,380)	\$ 0	
Jury										
Revolving	\$ 30,000							\$ 30,000	\$ 30,000	
Other										
Distribution							\$ 122,574	\$ 122,574	\$ 54,508	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (174,273)	\$ (174,273)	\$ (105,404)	
Credit Card	\$ 6,090						\$ 0	\$ 6,090	\$ 6,300	
Cash on Hand	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Cash with County										
Cash Outside of the JCC										
Cash Equivalents	\$ 8,174,485						\$ 3,303,125	\$ 11,477,620	\$ 11,612,124	
Total Cash and Cash Equivalents	\$ 7,191,198	\$ 1,850,865	\$ (968,560)				\$ 3,310,706	\$ 11,384,268	\$ 11,674,677	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General										
Dishonored Checks										
Due From Employees	\$ 4,000							\$ 4,000	\$ 27,976	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0		\$ 0					\$ 0	\$ 0	
Due From Other Governments	\$ 8,368	\$ 11,150						\$ 19,518	\$ 6,131	
Due From Other Courts		\$ 0						\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 686,021					\$ 686,021	\$ 326,862	
Trust Due To/From							\$ 101,297	\$ 101,297	\$ 54,447	
Distribution Due To/From							\$ 9,781	\$ 9,781	\$ 43,587	
Civil Filing Fee Due To/From	\$ 0	\$ 0						\$ 0	\$ 4	
General Due To/From										
Total Receivables	\$ 12,368	\$ 11,150	\$ 686,021				\$ 111,078	\$ 820,617	\$ 469,177	
Prepaid Expenses - General	\$ 430,625	\$ 0	\$ 0					\$ 430,625	\$ 332,643	
Salary and Travel Advances	\$ 0							\$ 0	\$ 0	
Counties										
Total Prepaid Expenses	\$ 430,625	\$ 0	\$ 0					\$ 430,625	\$ 332,643	
Other Assets	\$ 42,581							\$ 42,581	\$ 29,086	
Total Other Assets	\$ 42,581							\$ 42,581	\$ 29,086	
Total Assets	\$ 7,236,164	\$ 1,862,015	\$ (282,539)				\$ 3,421,784	\$ 12,679,036	\$ 12,395,823	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 13,474	\$ 0	\$ 0				\$ 0	\$ 13,474	\$ 93,098	
Due to Other Funds	\$ 30	\$ 0	\$ 0				\$ 111,048	\$ 111,078	\$ 80,047	
Due to Other Courts										
Due to State	\$ 0	\$ 0						\$ 0	\$ 285,291	
TC145 Liability							\$ 329,214	\$ 329,214	\$ 291,967	
Due to Other Governments										
AB145 Due to Other Government Agency							\$ 397,154	\$ 397,154	\$ 335,279	
Due to Other Public Agencies										
Sales and Use Tax	\$ 4							\$ 4	\$ 0	
Interest							\$ 13,746	\$ 13,746	\$ 12,012	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 13,508	\$ 0	\$ 0				\$ 851,161	\$ 864,666	\$ 1,115,603	
Civil							\$ 569,318	\$ 569,315	\$ 444,570	
Criminal							\$ 1,857,994	\$ 1,857,994	\$ 2,187,448	
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0	
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 92,353	\$ 92,353	\$ 60,218	
Miscellaneous Trust										
Total Trust Deposits							\$ 2,519,662	\$ 2,519,662	\$ 2,692,235	
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ (516,226)	\$ 0	\$ 0					\$ (516,226)	\$ (448,709)	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ (3,360)	\$ 0						\$ (3,360)	\$ 8,127	
Payroll Clearing										
Total Payroll Liabilities	\$ (519,586)	\$ 0	\$ 0					\$ (519,586)	\$ (440,582)	
Revenue Collected in Advance	\$ 0	\$ 859,958	\$ 0					\$ 859,959	\$ 263,811	
Liabilities For Deposits	\$ 50,032	\$ 80					\$ 50,960	\$ 101,072	\$ 85,668	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0	
Uncleared Collections										
Other Miscellaneous Liabilities	\$ 50,032	\$ 860,039	\$ 0				\$ 50,960	\$ 961,031	\$ 379,478	
Total Other Liabilities	\$ 50,032	\$ 860,039	\$ 0				\$ 50,960	\$ 961,031	\$ 379,478	
Total Liabilities	\$ (456,047)	\$ 860,039	\$ 0				\$ 3,421,784	\$ 3,825,775	\$ 3,746,735	
Total Fund Balance	\$ 8,132,810	\$ 1,001,976	\$ (282,539)					\$ 8,853,261	\$ 8,649,088	
Total Liabilities and Fund Balance	\$ 7,676,771	\$ 1,862,015	\$ (282,539)				\$ 3,421,784	\$ 12,679,036	\$ 12,395,823	

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 2023/24											
	Governmental Funds							2022/23			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	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	\$ 25,481,565	\$ 122,144					\$ 25,603,709	\$ 32,740,944	\$ 24,672,661	\$ 31,276,666	
Improvement and Modernization Fund								\$ 59,916	\$ 0	\$ 60,029	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,524,418						\$ 1,524,418	\$ 2,688,689	\$ 1,360,922	\$ 1,917,985	
Civil Coordination Reimbursement (0150091)	\$ 1,724,845						\$ 1,724,845	\$ 2,551,719	\$ 1,701,453	\$ 2,378,229	
MOU Reimbursements (0150010 and General)	\$ 39,744						\$ 883,837	\$ 883,837	\$ 1,102,037	\$ 1,102,037	
Other Miscellaneous		\$ 850,093									
	\$ 28,764,572	\$ 972,238					\$ 29,738,810	\$ 38,925,105	\$ 28,837,072	\$ 36,734,946	
Grants											
AB 1058 Commissioner/Facilitator			\$ 660,736				\$ 660,736	\$ 938,821	\$ 637,512	\$ 943,332	
Other Judicial Council Grants			\$ 62,815				\$ 62,815	\$ 276,764	\$ 48,521	\$ 125,987	
Non-Judicial Council Grants											
			\$ 723,550				\$ 723,550	\$ 1,215,585	\$ 686,033	\$ 1,069,319	
Other Financing Sources											
Interest Income	\$ 436,879	\$ 70,673					\$ 507,552	\$ 372,611	\$ 267,843	\$ 22,024	
Investment Income											
Donations											
Local Fees	\$ 10	\$ 20,809					\$ 20,819	\$ 27,624	\$ 19,893	\$ 45,574	
Non-Fee Revenues	\$ 328,027						\$ 328,027	\$ 328,045	\$ 314,644	\$ 314,800	
Enhanced Collections		\$ 987,355					\$ 982,355	\$ 2,073,547	\$ 953,178	\$ 2,094,308	
Escheatment									\$ 99,804		
Prior Year Revenue	\$ 14,686						\$ 14,686		\$ (40,571)		
County Program - Restricted		\$ 1,050,690					\$ 1,050,690	\$ 1,197,186	\$ 777,246	\$ 1,067,913	
Reimbursement Other	\$ 444,002						\$ 444,002	\$ 472,636	\$ 255,406	\$ 459,415	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,041						\$ 1,041	\$ 10,511	\$ 25,468	\$ 1,464	
	\$ 1,224,645	\$ 2,124,528					\$ 3,349,173	\$ 4,482,160	\$ 2,672,911	\$ 4,005,598	
Total Revenues	\$ 29,989,217	\$ 3,098,766	\$ 723,550				\$ 33,801,533	\$ 44,622,850	\$ 32,195,015	\$ 41,809,853	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 10,664,985	\$ 789,886	\$ 397,675				\$ 11,852,545	\$ 17,885,914	\$ 11,273,391	\$ 16,859,013	
Temp Help	\$ 81,386		\$ 9,991				\$ 91,379	\$ 286,686	\$ 11,458	\$ 113,399	
Overtime	\$ 6,102	\$ 51					\$ 6,153	\$ 20,000	\$ 16,835		
Staff Benefits	\$ 8,029,890	\$ 652,201	\$ 286,601				\$ 8,968,692	\$ 13,930,766	\$ 8,060,904	\$ 12,183,893	
	\$ 18,782,365	\$ 1,442,139	\$ 694,266				\$ 20,918,269	\$ 30,123,366	\$ 19,382,588	\$ 29,166,305	
Operating Expenses and Equipment											
General Expense	\$ 869,393	\$ 15,801	\$ 76,546				\$ 961,740	\$ 1,140,932	\$ 1,104,596	\$ 1,664,820	
Printing	\$ 59,099	\$ 10,652	\$ 81				\$ 69,831	\$ 120,631	\$ 62,914	\$ 123,398	
Telecommunications	\$ 144,431	\$ 14,878	\$ 4,042				\$ 163,351	\$ 344,243	\$ 169,700	\$ 280,459	
Postage	\$ 140,885	\$ 30,499	\$ 530				\$ 171,914	\$ 232,206	\$ 140,921	\$ 239,793	
Insurance	\$ 25,444						\$ 25,444	\$ 24,800	\$ 21,354	\$ 22,255	
In-State Travel	\$ 26,569		\$ 5,461				\$ 32,030	\$ 41,561	\$ 19,050	\$ 83,946	
Out-of-State Travel											
Training	\$ 2,880	\$ 0					\$ 2,880	\$ 7,000	\$ 241	\$ 7,000	
Security Services								\$ 1,000	\$ 665	\$ 1,000	
Facility Operations	\$ 411,148	\$ 13,185	\$ 10,666				\$ 434,999	\$ 620,855	\$ 498,909	\$ 650,588	
Utilities								\$ 3,068	\$ 2,369	\$ 2,776	
Contracted Services	\$ 3,568,289	\$ 670,785	\$ 75,587				\$ 4,314,661	\$ 6,932,615	\$ 3,636,912	\$ 7,208,726	
Consulting and Professional Services	\$ 31,615						\$ 31,615	\$ 31,675	\$ 16,960	\$ 31,675	
Information Technology	\$ 1,068,083	\$ 386,727	\$ 55,971				\$ 1,510,782	\$ 1,775,699	\$ 949,641	\$ 1,386,420	
Major Equipment	\$ 34,714						\$ 34,714	\$ 86,000	\$ 387,598	\$ 464,001	
Other Items of Expense	\$ 12,561	\$ 1					\$ 12,561	\$ 12,100	\$ 4,162	\$ 6,800	
	\$ 6,395,111	\$ 1,142,530	\$ 228,889				\$ 7,766,526	\$ 11,374,385	\$ 7,015,991	\$ 12,173,697	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 89,871						\$ 89,871	\$ 144,694	\$ 92,154	\$ 199,010	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs								\$ 300,000		\$ 250,000	
Internal Cost Recovery	\$ (189,026)	\$ 106,086	\$ 82,938				\$ 0	\$ 2,920	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (6,353)						\$ (6,353)		\$ 12,463		
	\$ (105,509)	\$ 106,086	\$ 82,938				\$ 80,518	\$ 447,614	\$ 104,617	\$ 449,010	
Total Expenditures	\$ 25,071,968	\$ 2,880,755	\$ 1,006,000				\$ 29,760,813	\$ 43,945,367	\$ 26,483,196	\$ 41,789,012	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,917,250	\$ 406,010	\$ (282,539)				\$ 5,040,721	\$ 677,483	\$ 5,712,820	\$ 20,851	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,215,568	\$ 595,966	\$ 0				\$ 3,811,534	\$ 3,811,534	\$ 2,935,967	\$ 2,935,967	
Ending Balance (Deficit)	\$ 8,132,818	\$ 1,001,976	\$ (282,539)				\$ 8,852,255	\$ 4,489,017	\$ 8,648,788	\$ 2,958,818	

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

For the month ended March										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 7,236,127	\$ 734,517			\$ 42,364	\$ (6,352)	\$ 8,006,656	\$ 9,471,718	\$ 7,256,229	\$ 11,076,658
Traffic & Other Infractions	\$ 452,944					\$ 0	\$ 452,944	\$ 905,007	\$ 423,049	\$ 810,635
Other Criminal Cases	\$ 1,900,549						\$ 1,900,549	\$ 2,813,428	\$ 1,774,646	\$ 2,658,478
Civil	\$ 971,448	\$ 19,739					\$ 991,187	\$ 1,729,574	\$ 910,030	\$ 1,561,619
Family & Children Services	\$ 1,828,832	\$ 231,939			\$ 40,575	\$ (1)	\$ 2,101,345	\$ 3,474,597	\$ 2,068,568	\$ 3,119,595
Probate, Guardianship & Mental Health Services	\$ 626,766	\$ 875					\$ 627,641	\$ 1,086,999	\$ 681,197	\$ 1,081,698
Juvenile Dependency Services	\$ 162,325	\$ 1,184,821					\$ 1,347,147	\$ 2,117,912	\$ 1,344,566	\$ 2,126,658
Juvenile Delinquency Services	\$ 228,519						\$ 228,519	\$ 284,833	\$ 204,747	\$ 291,187
Other Court Operations	\$ 2,582,324	\$ 2,245,618					\$ 4,827,942	\$ 8,279,933	\$ 4,744,205	\$ 6,414,603
Court Interpreters	\$ 363,303	\$ 1,671,726					\$ 2,035,030	\$ 2,694,753	\$ 1,767,734	\$ 2,497,092
Jury Services	\$ 463,462	\$ 162,641	\$ 89,871				\$ 715,973	\$ 1,399,666	\$ 703,153	\$ 1,174,924
Security										\$ 1,000
Trial Court Operations Program	\$ 16,816,600	\$ 6,251,877	\$ 89,871		\$ 82,938	\$ (6,353)	\$ 23,234,933	\$ 34,258,420	\$ 21,878,125	\$ 32,814,147
Enhanced Collections	\$ 795,102	\$ 228,528			\$ 106,088		\$ 1,129,718	\$ 2,073,547	\$ 1,085,979	\$ 2,094,308
Other Non-Court Operations		\$ 49,748					\$ 49,748	\$ 49,842	\$ 68,306	\$ 32,402
Non-Court Operations Program	\$ 795,102	\$ 278,276			\$ 106,088		\$ 1,179,466	\$ 2,123,389	\$ 1,154,285	\$ 2,126,710
Executive Office	\$ 899,155	\$ 260,941			\$ (51,691)		\$ 1,108,405	\$ 1,623,016	\$ 834,932	\$ 932,226
Fiscal Services	\$ 862,452	\$ 61,724			\$ (45,912)		\$ 878,264	\$ 1,294,751	\$ 852,440	\$ 1,119,389
Human Resources	\$ 545,978	\$ 46,751			\$ (29,511)		\$ 563,218	\$ 822,386	\$ 439,781	\$ 680,973
Business & Facilities Services		\$ 38,636			\$ (879)		\$ 37,757	\$ 106,629	\$ 47,169	\$ 793,886
Information Technology	\$ 999,482	\$ 828,320			\$ (61,034)		\$ 1,766,769	\$ 3,716,776	\$ 1,276,463	\$ 3,321,681
Court Administration Program	\$ 3,307,067	\$ 1,236,373			\$ (189,026)		\$ 4,354,413	\$ 7,563,558	\$ 3,450,786	\$ 6,848,155
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 20,918,769	\$ 7,766,526	\$ 89,871		\$ 0	\$ (6,353)	\$ 28,768,813	\$ 43,945,367	\$ 26,483,196	\$ 41,789,012