

**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

12/03/2012

\_\_\_\_\_  
Date

\_\_\_\_\_  
Tulare

\_\_\_\_\_  
Court

\_\_\_\_\_  
FY 12-13 Quarter 1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Tulare

Court

FY 12-13 Quarter 1

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT  
Filled Court Employee Positions (FTEs)**

Tulare

Court

FY 12-13 Quarter 1

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
258	212				

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Tulare Superior Court  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

	For the month ended Sep							Total Funds (Info. Purposes Only)	2011/12 Total Funds (Info. Purposes Only)
	Fiscal Year 2012/13								
	Governmental Funds				Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ 615,003	\$ (89,933)	\$ (447,822)				\$ 1,854,338	\$ 1,931,786	\$ (143,315)
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ (2,787)
Jury									
Revolving	\$ 39,571							\$ 39,571	\$ 30,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (33,508)	\$ (33,508)	\$ 1,053,747
Credit Card									
Cash on Hand	\$ 6,200							\$ 6,200	\$ 7,300
Cash with County	\$ (20,726)	\$ 20,726					\$ 0	\$ 0	\$ 2,350,323
Cash Outside of the AOC							\$ 6,629,984	\$ 6,629,984	\$ 7,021,080
<b>Total Cash</b>	<b>\$ 640,048</b>	<b>\$ (69,207)</b>	<b>\$ (447,822)</b>				<b>\$ 8,450,815</b>	<b>\$ 8,574,034</b>	<b>\$ 10,316,328</b>
Short Term Investment									
Investment in Financial Institution	\$ 1,307,890						\$ 479,664	\$ 1,787,554	\$ 1,466,668
<b>Total Investments</b>	<b>\$ 1,307,890</b>						<b>\$ 479,664</b>	<b>\$ 1,787,554</b>	<b>\$ 1,466,668</b>
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 294,559	\$ 1,200	\$ 170,738					\$ 466,497	\$ 236,899
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts	\$ (52,529)	\$ 0					\$ 0	\$ (52,529)	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									\$ 0
Distribution Due To/From									\$ 0
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 823	\$ 0						\$ 823	\$ 391,638
<b>Total Receivables</b>	<b>\$ 242,853</b>	<b>\$ 1,200</b>	<b>\$ 170,738</b>				<b>\$ 0</b>	<b>\$ 414,791</b>	<b>\$ 628,537</b>
Prepaid Expenses - General	\$ 14,000							\$ 14,000	\$ 14,000
Salary and Travel Advances	\$ 10	\$ 0						\$ 10	\$ 2,940
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 14,010</b>	<b>\$ 0</b>						<b>\$ 14,010</b>	<b>\$ 16,940</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 2,204,801</b>	<b>\$ (68,007)</b>	<b>\$ (276,884)</b>				<b>\$ 8,930,479</b>	<b>\$ 10,790,389</b>	<b>\$ 12,428,473</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ (2)	\$ 0	\$ 2				\$ 0	\$ 0	\$ 4,229
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 823	\$ 823	\$ 391,638
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State			\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 489,488	\$ 489,488	\$ 512,532
Due to Other Governments	\$ 81,069		\$ 0				\$ 6,624,806	\$ 6,705,875	\$ 6,624,806
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 3,741	\$ 15	\$ 0					\$ 3,756	\$ 1,904
Interest							\$ 234	\$ 234	\$ 158
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 84,808</b>	<b>\$ 15</b>	<b>\$ 2</b>				<b>\$ 7,115,351</b>	<b>\$ 7,200,178</b>	<b>\$ 7,535,265</b>
Civil							\$ 1,504,471	\$ 1,504,471	\$ 751,788
Criminal							\$ 14,305	\$ 14,305	\$ 13,618
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the AOC							\$ 5,179	\$ 5,179	\$ 5,177
Trust Interest Payable							\$ 221,268	\$ 221,268	\$ 221,005
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 1,745,223</b>	<b>\$ 1,745,223</b>	<b>\$ 991,584</b>
Accrued Payroll		\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 196,392	\$ (47)						\$ 196,345	\$ (387,046)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 41,299							\$ 41,299	\$ 237,886
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 237,691</b>	<b>\$ (47)</b>						<b>\$ 237,644</b>	<b>\$ (149,380)</b>
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 8,000
Liabilities For Deposits	\$ 14,162	\$ 80					\$ 55,408	\$ 69,650	\$ 69,725
Jury Fees - Non-Interest							\$ 14,496	\$ 14,496	\$ 11,241
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 14,162</b>	<b>\$ 80</b>	<b>\$ 0</b>				<b>\$ 69,905</b>	<b>\$ 84,146</b>	<b>\$ 88,967</b>
<b>Total Liabilities</b>	<b>\$ 336,660</b>	<b>\$ 48</b>	<b>\$ 2</b>				<b>\$ 8,930,479</b>	<b>\$ 9,267,189</b>	<b>\$ 8,466,436</b>
Fund Balance - Nonspendable		\$ 0						\$ 0	\$ 0
Fund Balance - Restricted	\$ 0	\$ 132,154						\$ 132,164	\$ 2,373,500
Fund Balance - Committed	\$ 118,000							\$ 118,000	\$ 0
Fund Balance - Assigned	\$ 1,996,786							\$ 1,996,786	\$ 1,994,882
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 134,183
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (246,826)	\$ (200,209)	\$ (276,886)					\$ (723,720)	\$ (540,486)
<b>Total Fund Balance</b>	<b>\$ 1,868,140</b>	<b>\$ (68,055)</b>	<b>\$ (276,886)</b>					<b>\$ 1,523,200</b>	<b>\$ 3,962,037</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,204,801</b>	<b>\$ (68,007)</b>	<b>\$ (276,884)</b>				<b>\$ 8,930,479</b>	<b>\$ 10,790,389</b>	<b>\$ 12,428,473</b>



Tulare Superior Court  
 Trial Court Operations Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

	For the month ended Sep									
	Fiscal Year 2012/13							2011/12		
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purpose Only)	Current Budget (Annual)	Total Funds (Info. Purpose Only)
General	Special Revenue		Capital Projects	Debt Service						
	Non-Grant	Grant								
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 3,179,155						\$ 3,179,155	\$ 14,048,088	\$ 3,482,939	\$ 16,310,835
Trial Court Improvement Fund	\$ (32,974)						\$ (32,974)	\$ 89,551	\$ 0	\$ 89,651
Judicial Administration Efficiency & Mod Fund										
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 247,349						\$ 247,349	\$ 1,396,479	\$ 204,137	\$ 1,320,736
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 65,492						\$ 65,492	\$ 773,768	\$ 83,245	\$ 670,408
Other Miscellaneous										
	<b>\$ 3,459,022</b>						<b>\$ 3,459,022</b>	<b>\$ 16,307,864</b>	<b>\$ 3,750,322</b>	<b>\$ 18,691,528</b>
Grants										
AB 1058 Commissioner/Facilitator			\$ (90,504)				\$ (90,504)	\$ 1,045,073	\$ 185,821	\$ 1,065,088
Other AOC Grants			\$ (14,808)				\$ (14,808)	\$ 73,756	\$ (3,080)	\$ 76,000
Non-AOC Grants										
			<b>\$ (105,312)</b>				<b>\$ (105,312)</b>	<b>\$ 1,118,829</b>	<b>\$ 182,541</b>	<b>\$ 1,141,068</b>
Other Financing Sources										
Interest Income	\$ 1,053	\$ 10					\$ 1,063	\$ 16,700	\$ 701	\$ 62,343
Investment Income										
Donations										
Local Fees	\$ 120,587						\$ 120,587	\$ 729,248	\$ 107,564	\$ 665,473
Non-Fee Revenues	\$ 178,730						\$ 178,730	\$ 221,188	\$ 220,480	\$ 233,468
Enhanced Collections		\$ 174,100					\$ 174,100	\$ 1,987,816	\$ 225,814	\$ 1,996,851
Echeatment									\$ 0	\$ 62,308
Prior Year Revenue										
County Program - Restricted	\$ 680	\$ 12,082					\$ 12,762	\$ 143,594	\$ 13,819	\$ 122,667
Reimbursement Other	\$ (5,784)						\$ (5,784)	\$ 14,620	\$ 435	\$ 17,462
Sale of Fixed Assets										
Other Miscellaneous	\$ 0						\$ 0	\$ 100,000		\$ 5,300
	<b>\$ 295,246</b>	<b>\$ 186,192</b>					<b>\$ 481,438</b>	<b>\$ 3,213,166</b>	<b>\$ 568,614</b>	<b>\$ 3,155,872</b>
<b>Total Revenues</b>	<b>\$ 3,754,268</b>	<b>\$ 186,192</b>	<b>\$ (105,312)</b>				<b>\$ 3,835,148</b>	<b>\$ 20,639,859</b>	<b>\$ 4,501,477</b>	<b>\$ 22,988,468</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 1,864,540	\$ 83,549	\$ 92,781				\$ 2,040,870	\$ 9,368,022	\$ 2,274,789	\$ 11,568,632
Temp Help	\$ 16,800						\$ 16,800	\$ 52,635	\$ 11,763	\$ 62,088
Overtime	\$ 175	\$ 2					\$ 177	\$ 256	\$ 256	\$ 1,070
Staff Benefits	\$ 1,200,548	\$ 82,149	\$ 54,802				\$ 1,317,499	\$ 6,834,970	\$ 1,399,980	\$ 7,158,571
	<b>\$ 3,082,062</b>	<b>\$ 145,699</b>	<b>\$ 147,583</b>				<b>\$ 3,375,345</b>	<b>\$ 16,053,627</b>	<b>\$ 3,686,748</b>	<b>\$ 18,778,339</b>
Operating Expenses and Equipment										
General Expense	\$ 33,030	\$ 1,250	\$ 1,763				\$ 36,043	\$ 487,417	\$ 90,919	\$ 544,056
Printing	\$ 11,523	\$ 1,340	\$ 559				\$ 13,422	\$ 68,577	\$ 11,014	\$ 71,716
Telecommunications	\$ 25,808	\$ 434	\$ 272				\$ 26,514	\$ 126,514	\$ 22,868	\$ 131,344
Postage	\$ 34,033	\$ 11,589	\$ 379				\$ 45,991	\$ 241,029	\$ 52,824	\$ 261,107
Insurance								\$ 6,178	\$ 543	\$ 6,178
In-State Travel	\$ 4,695		\$ 3,513				\$ 8,208	\$ 31,864	\$ 5,132	\$ 23,314
Out-of-State Travel										
Training								\$ 247		\$ 720
Security Services								\$ 93,233	\$ 0	\$ 170,339
Facility Operations	\$ 35,668	\$ 1,527	\$ 9,631				\$ 44,024	\$ 239,630	\$ 26,545	\$ 269,499
Utilities	\$ 171	\$ 448	\$ 298				\$ 917	\$ 6,094	\$ (212)	\$ 5,283
Contracted Services	\$ 429,231	\$ 224,132	\$ 10,377				\$ 663,740	\$ 3,717,784	\$ 681,648	\$ 3,551,273
Consulting and Professional Services	\$ 2,030						\$ 2,030	\$ 21,365	\$ 2,580	\$ 22,000
Information Technology	\$ 418,606						\$ 418,606	\$ 834,174	\$ 428,548	\$ 815,558
Major Equipment	\$ (63,893)						\$ (63,893)	\$ 0	\$ 8,143	\$ 41,993
Other Items of Expense	\$ 4,135						\$ 4,135	\$ 4,991	\$ 97	\$ 5,414
	<b>\$ 935,035</b>	<b>\$ 240,701</b>	<b>\$ 23,991</b>				<b>\$ 1,199,727</b>	<b>\$ 5,679,297</b>	<b>\$ 1,328,256</b>	<b>\$ 5,929,794</b>
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 30,714						\$ 30,714	\$ 126,324	\$ 27,220	\$ 143,904
Judgements, Settlements and Claims	\$ (46,918)						\$ (46,918)			
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery								\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment									\$ (280)	
	<b>\$ (16,204)</b>						<b>\$ (16,204)</b>	<b>\$ 126,324</b>	<b>\$ 26,960</b>	<b>\$ 143,904</b>
<b>Total Expenditures</b>	<b>\$ 4,000,894</b>	<b>\$ 386,401</b>	<b>\$ 171,574</b>				<b>\$ 4,558,869</b>	<b>\$ 21,859,248</b>	<b>\$ 5,041,965</b>	<b>\$ 24,852,037</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (248,626)	\$ (200,209)	\$ (276,886)				\$ (723,720)	\$ (1,219,389)	\$ (540,488)	\$ (1,893,569)
Operating Transfers In (Out)								\$ 0		\$ 23,070
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 2,114,766	\$ 132,154	\$ 0				\$ 2,246,920	\$ 2,246,920	\$ 4,502,625	\$ 4,502,625
Ending Balance (Deficit)	\$ 1,868,140	\$ (68,055)	\$ (276,886)				\$ 1,523,200	\$ 1,027,531	\$ 3,962,037	\$ 2,662,026

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

	For the month ended Sep							2011/12	
	Fiscal Year 2012/13							Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:	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)	Final Budget (Annual)
Judges & Courtroom Support	\$ 1,168,404	\$ 159,392					\$ 1,327,796	\$ 6,629,495	\$ 7,448,316
Traffic & Other Infractions	\$ 178,680	\$ 21,247					\$ 199,928	\$ 710,780	\$ 200,995
Other Criminal Cases	\$ 321,788	\$ 4,835					\$ 326,623	\$ 1,655,193	\$ 336,472
Civil	\$ 176,844	\$ 5,745					\$ 182,589	\$ 788,278	\$ 177,728
Family & Children Services	\$ 239,785	\$ 25,821					\$ 265,606	\$ 1,500,065	\$ 310,807
Probate, Guardianship & Mental Health Services	\$ 92,389	\$ 25					\$ 92,414	\$ 440,279	\$ 113,763
Juvenile Dependency Services	\$ 16,631	\$ 109,815					\$ 126,446	\$ 780,399	\$ 134,642
Juvenile Delinquency Services	\$ 32,784	\$ 459,106					\$ 32,784	\$ 121,102	\$ 38,171
Other Court Operations	\$ 350,660	\$ 154,964					\$ 809,766	\$ 2,392,470	\$ 908,954
Court Interpreters	\$ 155,670	\$ 25,200					\$ 310,634	\$ 1,463,557	\$ 312,781
Jury Services	\$ 59,357	\$ 599	\$ 30,714				\$ 115,272	\$ 553,565	\$ 120,975
Security		\$ 599					\$ 599	\$ 99,886	\$ 0
Trial Court Operations Program	\$ 2,792,992	\$ 966,750	\$ 30,714				\$ 3,790,457	\$ 17,135,069	\$ 4,143,787
Enhanced Collections	\$ 145,699	\$ 227,697					\$ 373,397	\$ 1,987,816	\$ 379,373
Other Non-Court Operations		\$ 7,793					\$ 7,793	\$ 65,844	\$ 8,726
Non-Court Operations Program	\$ 145,699	\$ 235,490					\$ 381,189	\$ 2,053,660	\$ 388,099
Executive Office	\$ 95,402	\$ 2,562					\$ 51,045	\$ 423,539	\$ 100,538
Fiscal Services	\$ 113,158	\$ 1,751					\$ 114,909	\$ 702,052	\$ 122,337
Human Resources	\$ 104,728	\$ 8,193					\$ 112,921	\$ 517,804	\$ 109,919
Business & Facilities Services	\$ 4,031	\$ (54,730)					\$ (50,699)	\$ 96,600	\$ 17,460
Information Technology	\$ 119,334	\$ 39,712					\$ 159,046	\$ 930,524	\$ 159,824
Court Administration Program	\$ 436,653	\$ (2,512)					\$ 387,222	\$ 2,670,519	\$ 510,078
Expenditures Not Distributed or Posted to a Program									
Prior Year Adjustments Not Posted to a Program									
<b>Total</b>	<b>\$ 3,375,345</b>	<b>\$ 1,199,727</b>	<b>\$ (16,204)</b>				<b>\$ 4,558,869</b>	<b>\$ 21,859,248</b>	<b>\$ 5,041,965</b>
									<b>\$ 24,892,037</b>