

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

02/07/2013

Date

Tulare

Court

FY 12-13 Quarter 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare

Court

FY 12-13 Quarter 2

Fiscal Year and Ending Quarter

FOOTNOTES

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

Tulare

 Court

 FY 12-13 Quarter 2

 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)	258	212	214		

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 December									
Fiscal Year 2012/13									
2011/12									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ 284,723	\$ 238,648	\$ (507,797)				\$ 1,098,944	\$ 1,114,518	\$ (168,217)
Payroll	\$ (26,600)	\$ 0	\$ 0					\$ (26,600)	\$ 0
Jury									
Revolving	\$ 39,571							\$ 39,571	\$ 30,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,987)	\$ (4,987)	\$ 1,093,748
Credit Card								\$ 6,200	\$ 7,300
Cash on Hand	\$ 6,200							\$ 1,326	\$ 2,215,274
Cash with County	\$ (19,400)	\$ 20,726					\$ 0	\$ 6,629,984	\$ 7,139,983
Cash Outside of the AOC							\$ 6,629,984	\$ 6,629,984	\$ 7,139,983
Total Cash	\$ 284,494	\$ 259,374	\$ (507,797)				\$ 7,723,941	\$ 7,760,012	\$ 10,318,088
Short Term Investment							\$ 404,202	\$ 1,798,903	\$ 1,214,726
Investment in Financial Institution	\$ 1,394,701								
Total Investments	\$ 1,394,701						\$ 404,202	\$ 1,798,903	\$ 1,214,726
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 1,392	\$ 4,035	\$ 418,317					\$ 423,744	\$ 496,664
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	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									\$ 2
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 307	\$ 0						\$ 307	\$ 510,390
Total Receivables	\$ 1,699	\$ 4,035	\$ 418,317				\$ 0	\$ 424,051	\$ 1,007,055
Prepaid Expenses - General	\$ 14,000							\$ 14,000	\$ 14,000
Salary and Travel Advances	\$ 0	\$ 0						\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 14,000	\$ 0						\$ 14,000	\$ 14,000
Other Assets									
Total Other Assets									
Total Assets	\$ 1,694,894	\$ 263,409	\$ (89,480)				\$ 8,128,143	\$ 9,996,966	\$ 12,553,869
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 57	\$ 0	\$ 2				\$ 0	\$ 59	\$ 39,386
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 307	\$ 307	\$ 510,391
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State			\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 412,263	\$ 412,263	\$ 419,572
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	\$ 4,029	\$ 15	\$ 0					\$ 4,043	\$ 2,348
Interest							\$ 125	\$ 125	\$ 148
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 65,155	\$ 15	\$ 2				\$ 7,037,501	\$ 7,122,672	\$ 7,596,650
Civil							\$ 778,112	\$ 778,112	\$ 757,141
Criminal							\$ 14,305	\$ 14,305	\$ 13,616
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the AOC							\$ 5,179	\$ 5,179	\$ 5,177
Trust Interest Payable							\$ 221,023	\$ 221,023	\$ 221,234
Miscellaneous Trust									
Total Trust Deposits							\$ 1,018,619	\$ 1,018,619	\$ 997,168
Accrued Payroll		\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 262,832	\$ (47)						\$ 262,785	\$ 253,456
Deferred Compensation Payable	\$ 7,313							\$ 7,313	\$ 0
Deductions Payable	\$ 136,638							\$ 136,638	\$ 163,391
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ 406,783	\$ (47)						\$ 406,736	\$ 416,847
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 3,491
Liabilities For Deposits	\$ 14,162	\$ 80					\$ 55,408	\$ 69,650	\$ 69,650
Jury Fees - Non-Interest							\$ 16,615	\$ 16,615	\$ 8,350
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 14,162	\$ 80	\$ 0				\$ 72,023	\$ 86,265	\$ 81,491
Total Liabilities	\$ 506,099	\$ 48	\$ 2				\$ 8,128,143	\$ 8,634,292	\$ 9,092,157
Total Fund Balance	\$ 1,188,795	\$ 263,361	\$ (89,482)					\$ 1,362,674	\$ 3,461,712
Total Liabilities and Fund Balance	\$ 1,694,894	\$ 263,409	\$ (89,480)				\$ 8,128,143	\$ 9,996,966	\$ 12,553,869

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 December											
Fiscal Year 2012/13										2011/12	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 6,605,774	\$ 68,311					\$ 6,674,084	\$ 14,013,741	\$ 7,676,847	\$ 16,310,835	
Trial Court Improvement Fund	\$ (32,974)						\$ (32,974)	\$ 89,551	\$ 0	\$ 89,551	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 676,066						\$ 676,066	\$ 1,396,479	\$ 600,831	\$ 1,320,736	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 274,234						\$ 274,234	\$ 873,768	\$ 269,069	\$ 970,406	
Other Miscellaneous											
	\$ 7,523,100	\$ 68,311					\$ 7,591,411	\$ 16,373,539	\$ 8,546,747	\$ 18,691,528	
Grants											
AB 1058 Commissioner/Facilitator			\$ 406,592				\$ 406,592	\$ 1,045,073	\$ 444,901	\$ 1,065,068	
Other AOC Grants			\$ 21,460				\$ 21,460	\$ 73,756	\$ 24,062	\$ 76,000	
Non-AOC Grants											
			\$ 428,052				\$ 428,052	\$ 1,118,829	\$ 468,963	\$ 1,141,068	
Other Financing Sources											
Interest Income	\$ 2,254	\$ 41					\$ 2,294	\$ 16,700	\$ 14,859	\$ 52,343	
Investment Income											
Donations											
Local Fees	\$ 289,451						\$ 289,451	\$ 750,638	\$ 278,619	\$ 665,473	
Non-Fee Revenues	\$ 241,359	\$ 0					\$ 241,359	\$ 242,323	\$ 220,981	\$ 233,468	
Enhanced Collections		\$ 672,120					\$ 672,120	\$ 1,987,816	\$ 695,029	\$ 1,996,851	
Escheatment									\$ 0	\$ 62,308	
Prior Year Revenue											
County Program - Restricted	\$ 2,007	\$ 39,233					\$ 41,239	\$ 143,594	\$ 39,587	\$ 122,667	
Reimbursement Other	\$ (2,521)						\$ (2,521)	\$ 14,770	\$ 1,132	\$ 17,462	
Sale of Fixed Assets											
Other Miscellaneous	\$ 89,004						\$ 89,004	\$ 89,004	\$ 2,650	\$ 5,300	
	\$ 621,553	\$ 711,394					\$ 1,332,947	\$ 3,244,845	\$ 1,252,856	\$ 3,155,872	
Total Revenues	\$ 8,144,653	\$ 779,704	\$ 428,052				\$ 9,352,409	\$ 20,737,213	\$ 10,268,566	\$ 22,988,468	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,330,598	\$ 198,986	\$ 238,806				\$ 4,768,390	\$ 10,007,525	\$ 5,344,486	\$ 11,566,632	
Temp Help	\$ 33,297						\$ 33,297	\$ 72,000	\$ 26,931	\$ 52,066	
Overtime	\$ 380	\$ 2					\$ 382	\$ 500	\$ 360	\$ 1,070	
Staff Benefits	\$ 2,758,820	\$ 152,604	\$ 131,136				\$ 3,042,560	\$ 6,723,883	\$ 3,284,844	\$ 7,158,571	
	\$ 7,123,095	\$ 351,593	\$ 369,942				\$ 7,844,629	\$ 16,803,908	\$ 8,656,621	\$ 18,778,339	
Operating Expenses and Equipment											
General Expense	\$ 138,946	\$ 4,384	\$ 7,299				\$ 150,629	\$ 422,099	\$ 169,734	\$ 544,056	
Printing	\$ 20,358	\$ 3,826	\$ 668				\$ 24,852	\$ 64,147	\$ 28,474	\$ 71,716	
Telecommunications	\$ 56,821	\$ 1,240	\$ 876				\$ 58,936	\$ 130,014	\$ 55,569	\$ 131,344	
Postage	\$ 71,992	\$ 23,030	\$ 1,067				\$ 96,089	\$ 206,595	\$ 111,396	\$ 251,107	
Insurance	\$ 6,449						\$ 6,449	\$ 6,178	\$ 6,178	\$ 6,178	
In-State Travel	\$ 12,769	\$ 52	\$ 5,644				\$ 18,464	\$ 31,864	\$ 12,827	\$ 23,314	
Out-of-State Travel											
Training	\$ 200	\$ 80					\$ 280	\$ 247	\$ 280	\$ 720	
Security Services	\$ 0		\$ 0				\$ 0	\$ 91,650	\$ 0	\$ 170,339	
Facility Operations	\$ 78,879	\$ 4,325	\$ 18,142				\$ 101,346	\$ 237,351	\$ 83,999	\$ 289,499	
Utilities	\$ 472	\$ 878	\$ 1,196				\$ 2,545	\$ 6,094	\$ 1,141	\$ 5,283	
Contracted Services	\$ 984,964	\$ 464,026	\$ 39,241				\$ 1,488,231	\$ 3,381,230	\$ 1,606,797	\$ 3,551,273	
Consulting and Professional Services	\$ 2,415						\$ 2,415	\$ 21,365	\$ 5,160	\$ 22,000	
Information Technology	\$ 461,093						\$ 461,093	\$ 634,174	\$ 498,842	\$ 815,558	
Major Equipment	\$ (63,509)						\$ (63,509)	\$ 0	\$ 6,143	\$ 41,993	
Other Items of Expense	\$ 5,322						\$ 5,322	\$ 4,991	\$ 1,923	\$ 5,414	
	\$ 1,777,171	\$ 501,840	\$ 74,132				\$ 2,353,143	\$ 5,237,999	\$ 2,588,262	\$ 5,929,794	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 85,763						\$ 85,763	\$ 126,324	\$ 64,757	\$ 143,904	
Judgements, Settlements and Claims	\$ (46,918)						\$ (46,918)				
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (73,988)		\$ 73,988				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 38						\$ 38		\$ (200)		
	\$ (35,105)		\$ 73,988				\$ 38,883	\$ 126,324	\$ 64,497	\$ 143,904	
Total Expenditures	\$ 8,865,160	\$ 853,433	\$ 518,062				\$ 10,236,655	\$ 22,168,231	\$ 11,309,379	\$ 24,852,037	
Excess (Deficit) of Revenues Over Expenditures	\$ (720,507)	\$ (73,729)	\$ (90,010)				\$ (884,246)	\$ (1,431,018)	\$ (1,040,813)	\$ (1,863,569)	
Operating Transfers In (Out)	\$ (205,464)	\$ 204,936	\$ 528				\$ 0	\$ 0	\$ 0	\$ 23,070	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,114,766	\$ 132,154	\$ 0				\$ 2,246,920	\$ 2,246,920	\$ 4,502,525	\$ 4,502,525	
Ending Balance (Deficit)	\$ 1,188,795	\$ 263,361	\$ (89,482)				\$ 1,362,674	\$ 815,902	\$ 3,461,712	\$ 2,662,026	

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

Fiscal Year 2012/13										2011/12	
For the month ended December										Total Actual Expense	Final Budget (Annual)
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	\$ 2,694,143	\$ 377,411		\$ 41,632	\$ 38	\$ 3,113,225	\$ 6,808,484	\$ 3,484,321	\$ 7,448,316		
Traffic & Other Infractions	\$ 383,937	\$ 47,375				\$ 431,312	\$ 712,314	\$ 465,476	\$ 968,364		
Other Criminal Cases	\$ 751,175	\$ 5,035				\$ 756,210	\$ 1,742,188	\$ 780,951	\$ 1,782,595		
Civil	\$ 414,223	\$ 17,380				\$ 431,603	\$ 850,126	\$ 421,516	\$ 926,035		
Family & Children Services	\$ 569,130	\$ 83,689		\$ 32,356		\$ 685,174	\$ 1,569,813	\$ 735,057	\$ 1,682,305		
Probate, Guardianship & Mental Health Services	\$ 219,067	\$ 25				\$ 219,092	\$ 456,412	\$ 268,600	\$ 578,664		
Juvenile Dependency Services	\$ 35,806	\$ 274,538				\$ 310,344	\$ 786,837	\$ 330,055	\$ 799,178		
Juvenile Delinquency Services	\$ 78,012					\$ 78,012	\$ 136,007	\$ 80,941	\$ 168,426		
Other Court Operations	\$ 804,205	\$ 545,604				\$ 1,349,808	\$ 2,430,634	\$ 1,574,089	\$ 2,477,276		
Court Interpreters	\$ 374,968	\$ 343,541				\$ 718,508	\$ 1,491,005	\$ 708,257	\$ 1,459,575		
Jury Services	\$ 136,485	\$ 78,585	\$ 85,763			\$ 300,833	\$ 541,560	\$ 286,492	\$ 629,449		
Security	\$ 904	\$ 904			\$ 0	\$ 904	\$ 94,576	\$ 6,857	\$ 213,733		
Trial Court Operations Program	\$ 6,461,150	\$ 1,774,086	\$ 85,763	\$ 73,988	\$ 38	\$ 8,395,026	\$ 17,619,956	\$ 9,143,612	\$ 19,133,916		
Enhanced Collections	\$ 351,593	\$ 457,986				\$ 809,579	\$ 1,987,816	\$ 900,306	\$ 1,996,851		
Other Non-Court Operations	\$ 351,593	\$ 25,298				\$ 25,298	\$ 65,844	\$ 18,821	\$ 47,268		
Non-Court Operations Program		\$ 483,284				\$ 834,877	\$ 2,053,660	\$ 919,127	\$ 2,044,119		
Executive Office	\$ 227,340	\$ 8,954	\$ (46,918)	\$ (14,258)		\$ 175,118	\$ 449,340	\$ 240,092	\$ 672,914		
Fiscal Services	\$ 258,516	\$ 12,077		\$ (11,237)		\$ 259,355	\$ 586,517	\$ 354,546	\$ 831,832		
Human Resources	\$ 267,783	\$ 25,565		\$ (10,158)		\$ 283,190	\$ 552,066	\$ 255,232	\$ 518,443		
Business & Facilities Services	\$ 9,675	\$ (34,241)		\$ (5,061)		\$ (29,627)	\$ 92,159	\$ 37,446	\$ 98,725		
Information Technology	\$ 268,573	\$ 83,417		\$ (33,273)		\$ 318,717	\$ 814,533	\$ 359,323	\$ 1,552,088		
Court Administration Program	\$ 1,031,887	\$ 95,772	\$ (46,918)	\$ (73,988)		\$ 1,006,753	\$ 2,494,615	\$ 1,246,640	\$ 3,674,002		
Expenditures Not Distributed or Posted to a Program											
Prior Year Adjustments Not Posted to a Program											
Total	\$ 7,844,629	\$ 2,353,143	\$ 38,845	\$ 0	\$ 38	\$ 10,236,655	\$ 22,168,231	\$ 11,309,379	\$ 24,852,037		