

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

05/15/2013

Date

Tulare

Court

FY 12-13 Quarter 3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tulare
Court
FY 12-13 Quarter 3
Fiscal Year and Ending Quarter

FOOTNOTES

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

Tulare

 Court

 FY 12-13 Quarter 3

 Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	212	214	217	
Court Employee Positions (FTEs)	258			

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								2011/12
	Fiscal Year 2012/13								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant						
ASSETS									
Operations	\$ 880,853	\$ 235,105	\$ (789,336)				\$ 1,181,783	\$ 1,508,407	\$ (39,507)
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ (446)
Jury									
Revolving	\$ 32,700							\$ 32,700	\$ 30,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (48,106)	\$ (48,106)	\$ 1,096,605
Credit Card								\$ 6,200	\$ 7,300
Cash on Hand	\$ 6,200						\$ 0	\$ 4,279	\$ 1,977,865
Cash with County	\$ (16,447)	\$ 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	\$ 903,307	\$ 255,832	\$ (789,336)				\$ 7,763,661	\$ 8,133,464	\$ 10,211,801
Short Term Investment	\$ 691,392						\$ 418,457	\$ 1,109,849	\$ 1,246,924
Investment in Financial Institution									
Total Investments	\$ 691,392						\$ 418,457	\$ 1,109,849	\$ 1,246,924
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 1,392	\$ 3,138	\$ 705,295					\$ 709,825	\$ 610,539
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									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 302	\$ 0						\$ 302	\$ 510,322
Total Receivables	\$ 1,694	\$ 3,138	\$ 705,295				\$ 0	\$ 710,128	\$ 1,120,861
Prepaid Expenses - General	\$ 14,000							\$ 14,000	\$ 14,000
Salary and Travel Advances	\$ 0	\$ 0						\$ 0	\$ 44
Counties									
Total Prepaid Expenses	\$ 14,000	\$ 0						\$ 14,000	\$ 14,044
Other Assets									
Total Other Assets									
Total Assets	\$ 1,610,393	\$ 258,970	\$ (84,040)				\$ 8,182,118	\$ 9,967,441	\$ 12,593,631
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 605	\$ 0	\$ 2				\$ 0	\$ 607	\$ 68,443
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 302	\$ 302	\$ 510,322
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State			\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 495,855	\$ 495,855	\$ 450,796
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	\$ 233	\$ 0	\$ 0					\$ 233	\$ 494
Interest							\$ 150	\$ 150	\$ 167
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 81,907	\$ 0	\$ 2				\$ 7,121,113	\$ 7,203,022	\$ 7,655,027
Civil							\$ 749,543	\$ 749,543	\$ 728,971
Criminal							\$ 14,305	\$ 14,305	\$ 14,305
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the AOC							\$ 5,179	\$ 5,179	\$ 5,178
Trust Interest Payable							\$ 221,135	\$ 221,135	\$ 221,404
Miscellaneous Trust									
Total Trust Deposits							\$ 990,162	\$ 990,162	\$ 969,859
Accrued Payroll		\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 183,798	\$ (47)						\$ 183,751	\$ 177,632
Deferred Compensation Payable	\$ 15,849							\$ 15,849	\$ 0
Deductions Payable	\$ 231,172							\$ 231,172	\$ 96,263
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ 430,818	\$ (47)						\$ 430,772	\$ 273,895
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 14,086	\$ 80					\$ 55,408	\$ 69,574	\$ 69,650
Jury Fees - Non-Interest							\$ 15,435	\$ 15,435	\$ 12,515
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 14,086	\$ 80	\$ 0				\$ 70,843	\$ 85,009	\$ 82,165
Total Liabilities	\$ 526,811	\$ 33	\$ 2				\$ 8,182,118	\$ 8,708,964	\$ 8,980,946
Total Fund Balance	\$ 1,083,582	\$ 258,937	\$ (84,042)					\$ 1,258,477	\$ 3,612,684
Total Liabilities and Fund Balance	\$ 1,610,393	\$ 258,970	\$ (84,040)				\$ 8,182,118	\$ 9,967,441	\$ 12,593,631

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 2012/13											
	Governmental Funds							2011/12			
	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	\$ 10,230,836	\$ 119,544					\$ 10,350,380	\$ 14,013,741	\$ 11,868,039	\$ 16,310,835	
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 89,551	\$ 0	\$ 89,551	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)							\$ 993,635	\$ 1,396,479	\$ 937,785	\$ 1,320,736	
Court Interpreter (45.45)	\$ 993,635										
Civil Coordination Reimbursement (45.55)							\$ 464,559	\$ 873,768	\$ 536,520	\$ 970,406	
MOU Reimbursements (45.10 and General)	\$ 464,559						\$ 33,744				
Other Miscellaneous	\$ 33,744										
	\$ 11,722,774	\$ 119,544					\$ 11,842,318	\$ 16,373,539	\$ 13,342,343	\$ 18,691,528	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 700,203				\$ 700,203	\$ 1,045,073	\$ 590,142	\$ 1,065,068	
Other AOC Grants			\$ 41,325				\$ 41,325	\$ 73,756	\$ 42,252	\$ 76,000	
Non-AOC Grants											
	\$ 0		\$ 741,528				\$ 741,528	\$ 1,118,829	\$ 632,395	\$ 1,141,068	
Other Financing Sources											
Interest Income	\$ 3,507	\$ 117					\$ 3,624	\$ 16,700	\$ 26,818	\$ 52,343	
Investment Income											
Donations											
Local Fees	\$ 474,800						\$ 474,800	\$ 750,638	\$ 466,702	\$ 665,473	
Non-Fee Revenues	\$ 241,669	\$ 10					\$ 241,679	\$ 242,323	\$ 291,133	\$ 233,468	
Enhanced Collections		\$ 1,205,872					\$ 1,205,872	\$ 1,987,816	\$ 1,194,653	\$ 1,996,851	
Escheatment									\$ 0	\$ 62,308	
Prior Year Revenue	\$ 25						\$ 25				
County Program - Restricted	\$ 4,960	\$ 64,503					\$ 69,462	\$ 143,594	\$ 66,652	\$ 122,667	
Reimbursement Other	\$ 9,076						\$ 9,076	\$ 14,770	\$ 6,305	\$ 17,462	
Sale of Fixed Assets											
Other Miscellaneous	\$ 90,394						\$ 90,394	\$ 89,004	\$ 7,918	\$ 5,300	
	\$ 824,432	\$ 1,270,601					\$ 2,094,933	\$ 3,244,845	\$ 2,060,162	\$ 3,155,872	
Total Revenues	\$ 12,547,206	\$ 1,390,045	\$ 741,528				\$ 14,678,779	\$ 20,737,213	\$ 16,034,920	\$ 22,988,468	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 6,554,444	\$ 297,644	\$ 359,589				\$ 7,211,678	\$ 10,007,525	\$ 7,980,012	\$ 11,566,632	
Temp Help	\$ 61,848						\$ 61,848	\$ 72,000	\$ 46,657	\$ 52,066	
Overtime	\$ 541	\$ 2					\$ 544	\$ 500	\$ 613	\$ 1,070	
Staff Benefits	\$ 4,158,411	\$ 231,049	\$ 198,583				\$ 4,588,044	\$ 6,723,883	\$ 4,942,095	\$ 7,158,571	
	\$ 10,775,245	\$ 528,696	\$ 558,173				\$ 11,862,114	\$ 16,803,908	\$ 12,969,376	\$ 18,778,339	
Operating Expenses and Equipment											
General Expense	\$ 280,876	\$ 7,268	\$ 6,967				\$ 295,111	\$ 422,099	\$ 297,487	\$ 544,056	
Printing	\$ 37,073	\$ 8,764	\$ 209				\$ 46,046	\$ 64,147	\$ 42,304	\$ 71,716	
Telecommunications	\$ 87,997	\$ 2,030	\$ 1,469				\$ 91,496	\$ 130,014	\$ 87,921	\$ 131,344	
Postage	\$ 109,678	\$ 42,450	\$ 2,220				\$ 154,348	\$ 206,595	\$ 150,360	\$ 251,107	
Insurance	\$ 6,449						\$ 6,449	\$ 6,178	\$ 6,178	\$ 6,178	
In-State Travel	\$ 15,901	\$ 52	\$ 5,321				\$ 21,273	\$ 31,864	\$ 19,958	\$ 23,314	
Out-of-State Travel	\$ 1,225						\$ 1,225				
Training	\$ 200	\$ 80					\$ 280	\$ 247	\$ 280	\$ 720	
Security Services	\$ 593		\$ 39,527				\$ 40,120	\$ 91,650	\$ 565	\$ 170,339	
Facility Operations	\$ 121,262	\$ 7,176	\$ 29,306				\$ 157,744	\$ 237,351	\$ 135,409	\$ 289,499	
Utilities	\$ 618	\$ 1,478	\$ 1,635				\$ 3,731	\$ 6,094	\$ 1,581	\$ 5,283	
Contracted Services	\$ 1,550,141	\$ 768,645	\$ 72,678				\$ 2,391,464	\$ 3,381,230	\$ 2,529,447	\$ 3,551,273	
Consulting and Professional Services	\$ 2,800						\$ 2,800	\$ 21,365	\$ 7,400	\$ 22,000	
Information Technology	\$ 511,441						\$ 511,441	\$ 634,174	\$ 546,039	\$ 815,558	
Major Equipment	\$ 11,809						\$ 11,809	\$ 0	\$ 41,218	\$ 41,993	
Other Items of Expense	\$ 5,900						\$ 5,900	\$ 4,991	\$ 2,960	\$ 5,414	
	\$ 2,743,963	\$ 837,943	\$ 159,330				\$ 3,741,237	\$ 5,237,999	\$ 3,869,108	\$ 5,029,794	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 110,751						\$ 110,751	\$ 126,324	\$ 86,537	\$ 143,904	
Judgements, Settlements and Claims	\$ (46,918)						\$ (46,918)				
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (213,193)	\$ 101,559	\$ 111,635				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 38						\$ 38		\$ (260)		
	\$ (149,322)	\$ 101,559	\$ 111,635				\$ 63,871	\$ 126,324	\$ 86,277	\$ 143,904	
Total Expenditures	\$ 13,369,886	\$ 1,468,198	\$ 829,138				\$ 15,667,222	\$ 22,168,231	\$ 16,924,761	\$ 24,852,037	
Excess (Deficit) of Revenues Over Expenditures	\$ (822,681)	\$ (78,153)	\$ (87,609)				\$ (988,443)	\$ (1,431,018)	\$ (889,841)	\$ (1,863,569)	
Operating Transfers In (Out)	\$ (208,503)	\$ 204,936	\$ 3,567				\$ 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)	\$ 1,083,582	\$ 258,937	\$ (84,042)				\$ 1,258,477	\$ 815,902	\$ 3,612,684	\$ 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 March											
	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	\$ 4,017,125	\$ 594,634			\$ 63,190	\$ 38	\$ 4,674,988	\$ 6,808,484	\$ 5,268,212	\$ 7,448,316	
Traffic & Other Infractions	\$ 556,565	\$ 68,390					\$ 624,955	\$ 712,314	\$ 709,170	\$ 968,364	
Other Criminal Cases	\$ 1,113,880	\$ 5,035					\$ 1,118,915	\$ 1,742,188	\$ 1,166,270	\$ 1,782,595	
Civil	\$ 616,151	\$ 32,765					\$ 648,916	\$ 850,126	\$ 629,086	\$ 926,035	
Family & Children Services	\$ 859,987	\$ 153,078			\$ 48,445		\$ 1,061,510	\$ 1,569,813	\$ 1,094,758	\$ 1,682,305	
Probate, Guardianship & Mental Health Services	\$ 343,520	\$ 104					\$ 343,624	\$ 456,412	\$ 400,640	\$ 578,664	
Juvenile Dependency Services	\$ 55,063	\$ 439,261					\$ 494,325	\$ 786,837	\$ 520,717	\$ 798,178	
Juvenile Delinquency Services	\$ 113,292						\$ 113,292	\$ 136,007	\$ 118,460	\$ 168,426	
Other Court Operations	\$ 1,203,780	\$ 662,398					\$ 1,866,178	\$ 2,430,634	\$ 2,171,109	\$ 2,477,276	
Court Interpreters	\$ 570,908	\$ 520,328					\$ 1,091,236	\$ 1,491,005	\$ 1,052,010	\$ 1,459,575	
Jury Services	\$ 204,760	\$ 120,268	\$ 110,751				\$ 435,779	\$ 541,560	\$ 421,374	\$ 629,449	
Security		\$ 44,040				\$ 0	\$ 44,040	\$ 94,576	\$ 45,574	\$ 213,733	
Trial Court Operations Program	\$ 9,655,031	\$ 2,640,302	\$ 110,751		\$ 111,635	\$ 38	\$ 12,517,757	\$ 17,619,956	\$ 13,597,382	\$ 19,133,916	
Enhanced Collections	\$ 528,696	\$ 751,907			\$ 101,559		\$ 1,382,162	\$ 1,987,816	\$ 1,368,121	\$ 1,996,851	
Other Non-Court Operations		\$ 44,346					\$ 44,346	\$ 65,844	\$ 33,900	\$ 47,268	
Non-Court Operations Program	\$ 528,696	\$ 796,252			\$ 101,559		\$ 1,426,507	\$ 2,053,660	\$ 1,402,022	\$ 2,044,119	
Executive Office	\$ 357,376	\$ 18,590	\$ (46,918)		\$ (39,178)		\$ 289,871	\$ 449,340	\$ 367,336	\$ 672,914	
Fiscal Services	\$ 409,339	\$ 29,786			\$ (40,324)		\$ 398,801	\$ 586,517	\$ 559,043	\$ 831,832	
Human Resources	\$ 464,705	\$ 50,001			\$ (35,892)		\$ 478,814	\$ 552,066	\$ 395,100	\$ 518,443	
Business & Facilities Services	\$ 14,515	\$ 60,964			\$ (6,488)		\$ 68,991	\$ 92,159	\$ 66,219	\$ 98,725	
Information Technology	\$ 432,452	\$ 145,341			\$ (91,311)		\$ 486,481	\$ 814,533	\$ 537,660	\$ 1,552,088	
Court Administration Program	\$ 1,678,387	\$ 304,683	\$ (46,918)		\$ (213,193)		\$ 1,722,958	\$ 2,494,615	\$ 1,925,358	\$ 3,674,002	
Expenditures Not Distributed or Posted to a Program											
Prior Year Adjustments Not Posted to a Program											
Total	\$ 11,862,114	\$ 3,741,237	\$ 63,833		\$ 0	\$ 38	\$ 15,667,222	\$ 22,168,231	\$ 16,924,761	\$ 24,852,037	