

**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

07/22/2011

\_\_\_\_\_  
Date

Tulare

\_\_\_\_\_  
Court

FY 10-11 Q2

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

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

For the month ended Dec									
Fiscal Year 2010/11									2009/10
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ 799,896	\$ (505,528)	\$ (425,039)				\$ 7,878	\$ (122,794)	\$ 316,791
Payroll	\$ (8,454)	\$ 0	\$ 0				\$ (170,000)	\$ (178,454)	\$ (8,065)
Jury									
Revolving	\$ 30,000	\$ 0	\$ 0					\$ 30,000	\$ 30,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 327,348
Trust							\$ 2,831,970	\$ 2,831,970	\$ 11,254,943
Credit Card									
Cash on Hand	\$ 7,300							\$ 7,300	\$ 7,200
Cash with County	\$ 2,972,985	\$ 20,726					\$ 7,321,418	\$ 10,315,129	\$ 10,038,978
Total Cash	\$ 3,801,728	\$ (484,802)	\$ (425,039)				\$ 9,991,266	\$ 12,883,152	\$ 21,967,194
Short Term Investment	\$ 2,863,148	\$ 0					\$ 371,008	\$ 3,234,156	\$ 943,815
Investment in Financial Institution									
Total Investments	\$ 2,863,148	\$ 0					\$ 371,008	\$ 3,234,156	\$ 943,815
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 929	\$ 0	\$ 426,634					\$ 427,563	\$ 428,904
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 50,020	\$ 461,124	\$ 0				\$ 0	\$ 511,144	\$ (4,414,668)
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 494,213
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 1,365
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 50,949	\$ 461,124	\$ 426,634				\$ 0	\$ 938,707	\$ (3,490,186)
Prepaid Expenses - General	\$ 19,000							\$ 19,000	\$ 19,000
Salary and Travel Advances	\$ 124	\$ 0						\$ 124	\$ 582
Counties									
Total Prepaid Expenses	\$ 19,124	\$ 0						\$ 19,124	\$ 19,582
Other Assets									
Total Other Assets									
Total Assets	\$ 6,734,948	\$ (23,678)	\$ 1,595				\$ 10,362,274	\$ 17,075,139	\$ 19,440,405
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 585,544
Accounts Payable - General	\$ (12)	\$ 0	\$ 2				\$ 0	\$ (10)	\$ 20,597
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 511,144	\$ 511,144	\$ (4,414,668)
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 378,860	\$ 378,860	\$ 327,348
Due to Other Governments	\$ 0						\$ 6,624,806	\$ 6,624,806	\$ 7,478,217
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 2,354	\$ 0	\$ 0					\$ 2,354	\$ 3,366
Interest							\$ 435	\$ 435	\$ 1,624
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 25
Total Accounts Payable and Accrued Liab.	\$ 2,341	\$ 0	\$ 2				\$ 7,515,244	\$ 7,517,588	\$ 4,002,052
Civil							\$ 2,500,042	\$ 2,500,042	\$ 10,909,252
Criminal							\$ 13,328	\$ 13,328	\$ 9,147
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the AOC							\$ 16,612	\$ 16,612	\$ 16,596
Trust Interest Payable							\$ 235,046	\$ 235,046	\$ 220,792
Miscellaneous Trust									
Total Trust Deposits							\$ 2,765,029	\$ 2,765,029	\$ 11,155,786
Accrued Payroll		\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (19,844)	\$ (47)						\$ (19,891)	\$ (277,405)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 633,948							\$ 633,948	\$ 361,426
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	
Total Payroll Liabilities	\$ 614,104	\$ (47)	\$ 0					\$ 614,057	\$ 84,020
Revenue Collected in Advance	\$ 0		\$ 1,703					\$ 1,703	\$ 5,638
Liabilities For Deposits	\$ 17,176	\$ 80					\$ 73,582	\$ 90,838	\$ 91,372
Jury Fees - Non-Interest							\$ 8,419	\$ 8,419	\$ 22,163
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0		\$ 0				\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 17,176	\$ 80	\$ 1,703				\$ 82,001	\$ 100,960	\$ 119,173
Total Liabilities	\$ 633,622	\$ 33	\$ 1,705				\$ 10,362,274	\$ 10,997,634	\$ 15,361,031
Fund Balance - Restricted	\$ 0							\$ 0	\$ 552,845
Fund Balance - Unrestricted									
Designated	\$ 4,233,393	\$ 134,969						\$ 4,368,362	\$ 4,510,137
Undesignated	\$ 0	\$ 0	\$ 0					\$ 0	\$ (1,162,709)
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 1,867,933	\$ (158,680)	\$ (110)					\$ 1,709,143	\$ 179,102
Total Fund Balance	\$ 6,101,327	\$ (23,711)	\$ (110)					\$ 6,077,505	\$ 4,079,374
Total Liabilities and Fund Balance	\$ 6,734,948	\$ (23,678)	\$ 1,595				\$ 10,362,274	\$ 17,075,139	\$ 19,440,405

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

For the month ended Dec											
Fiscal Year 2010/11									2009/10		
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 11,067,861						\$ 11,067,861	\$ 22,417,606	\$ 10,359,594	\$ 21,525,469	
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 56,577	\$ 0	\$ 21,500	
Judicial Administration Efficiency & Mod Fund	\$ 0						\$ 0		\$ 0	\$ 11,043	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 663,770						\$ 663,770	\$ 1,399,309	\$ 543,662	\$ 1,150,213	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 386,279						\$ 386,279	\$ 958,001	\$ 486,974	\$ 987,326	
Other Miscellaneous										\$ 44,116	
	\$ 12,117,909						\$ 12,117,909	\$ 24,831,493	\$ 11,390,230	\$ 23,739,667	
Grants											
AB 1058 Commissioner/Facilitator			\$ 413,585				\$ 413,585	\$ 960,061	\$ 424,659	\$ 957,137	
Other AOC Grants			\$ 30,457				\$ 30,457	\$ 76,000	\$ (3,037)	\$ 54,151	
Non-AOC Grants									\$ 63	\$ 3,557	
			\$ 444,042				\$ 444,042	\$ 1,036,061	\$ 421,685	\$ 1,014,845	
Other Financing Sources											
Interest Income	\$ 31,621	\$ 89					\$ 31,711	\$ 103,424	\$ 31,532	\$ 176,029	
Investment Income											
Donations											
Local Fees	\$ 262,314						\$ 262,314	\$ 609,804	\$ 238,044	\$ 596,521	
Non-Fee Revenues	\$ 222,392		\$ 0				\$ 222,392	\$ 227,591	\$ 237,897	\$ 236,841	
Enhanced Collections		\$ 664,098					\$ 664,098	\$ 1,957,391	\$ 543,257	\$ 1,596,280	
Escheatment										\$ 870	
Prior Year Revenue	\$ 0						\$ 0				
County Program - Restricted	\$ 5,887	\$ 36,577					\$ 42,464	\$ 135,351	\$ 53,658	\$ 183,334	
Reimbursement Other	\$ 2,851						\$ 2,851	\$ 32,710	\$ 5,030	\$ 12,634	
Sale of Fixed Assets									\$ 2,175		
Other Miscellaneous	\$ 19						\$ 19	\$ 10,263	\$ 867,299	\$ 875,723	
	\$ 525,085	\$ 700,764					\$ 1,225,849	\$ 3,076,534	\$ 1,978,891	\$ 3,678,232	
Total Revenues	\$ 12,642,994	\$ 700,764	\$ 444,042				\$ 13,787,800	\$ 28,944,088	\$ 13,790,806	\$ 28,432,744	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 5,017,081	\$ 193,455	\$ 183,940				\$ 5,394,476	\$ 11,264,172	\$ 5,457,756	\$ 11,270,668	
Temp Help	\$ 21,716						\$ 21,716	\$ 25,064	\$ 4,787	\$ 7,175	
Overtime	\$ 1,414						\$ 1,414	\$ 762	\$ 762	\$ 2,468	
Staff Benefits	\$ 3,004,452	\$ 145,873	\$ 107,544				\$ 3,257,869	\$ 7,079,310	\$ 3,084,379	\$ 6,666,199	
	\$ 8,044,664	\$ 339,329	\$ 291,483				\$ 8,675,476	\$ 18,368,546	\$ 8,547,684	\$ 17,946,510	
Operating Expenses and Equipment											
General Expense	\$ 190,921	\$ 5,052	\$ 3,506				\$ 199,479	\$ 603,959	\$ 230,760	\$ 618,789	
Printing	\$ 20,383	\$ 4,775	\$ 553				\$ 25,711	\$ 77,630	\$ 23,015	\$ 61,561	
Telecommunications	\$ 43,272	\$ 887	\$ 585				\$ 44,744	\$ 157,617	\$ 44,184	\$ 154,066	
Postage	\$ 61,130	\$ 13,931	\$ 520				\$ 75,581	\$ 213,644	\$ 77,313	\$ 155,633	
Insurance	\$ 6,737						\$ 6,737	\$ 5,428	\$ 7,372	\$ 5,630	
In-State Travel	\$ 6,508		\$ 4,452				\$ 10,960	\$ 29,436	\$ 18,914	\$ 40,872	
Out-of-State Travel											
Training	\$ 1,764	\$ 160	\$ 36				\$ 1,960	\$ 8,040	\$ 0	\$ 0	
Security Services	\$ 881,711		\$ 16,039				\$ 897,750	\$ 4,938,570	\$ 2,339,471	\$ 4,535,151	
Facility Operations	\$ 57,646	\$ 2,082	\$ 6,828				\$ 66,555	\$ 301,597	\$ 122,330	\$ 294,325	
Utilities	\$ (50)	\$ 0	\$ (91)				\$ (141)	\$ 7,241	\$ 2,638	\$ 7,141	
Contracted Services	\$ 1,082,171	\$ 390,620	\$ 59,102				\$ 1,531,893	\$ 3,815,134	\$ 1,533,174	\$ 3,579,395	
Consulting and Professional Services	\$ 3,160						\$ 3,160	\$ 21,401	\$ 4,675	\$ 17,435	
Information Technology	\$ 482,897	\$ 10,800					\$ 493,697	\$ 822,326	\$ 605,657	\$ 867,101	
Major Equipment											
Other Items of Expense	\$ 1,097						\$ 1,097	\$ 2,977	\$ 829	\$ 2,920	
	\$ 2,839,347	\$ 428,308	\$ 91,529				\$ 3,359,184	\$ 11,005,000	\$ 5,010,333	\$ 10,340,019	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 43,997						\$ 43,997	\$ 149,366	\$ 53,687	\$ 145,507	
Judgements, Settlements and Claims											
Debt Service											
Other											
Internal Cost Recovery	\$ (150,105)	\$ 91,808	\$ 58,297				\$ 0	\$ 0	\$ 0	\$ (3,813)	
Prior Year Expense Adjustment									\$ 0		
	\$ (106,108)	\$ 91,808	\$ 58,297				\$ 43,997	\$ 149,366	\$ 53,687	\$ 141,694	
Total Expenditures	\$ 10,777,903	\$ 859,445	\$ 441,309				\$ 12,078,657	\$ 29,522,912	\$ 13,611,704	\$ 28,428,223	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,865,091	\$ (158,680)	\$ 2,733				\$ 1,709,143	\$ (578,824)	\$ 179,102	\$ 4,521	
Operating Transfers In (Out)	\$ 2,843		\$ (2,843)				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 4,233,393	\$ 134,969	\$ 0				\$ 4,368,362	\$ 4,368,362	\$ 3,900,272	\$ 3,900,272	
Ending Balance (Deficit)	\$ 6,101,327	\$ (23,711)	\$ (110)				\$ 6,077,505	\$ 3,789,538	\$ 4,079,374	\$ 3,904,793	

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

	For the month ended Dec								
	Fiscal Year 2010/11							2009/10	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	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	\$ 3,045,637	\$ 358,722		\$ 29,972		\$ 3,434,331	\$ 7,360,348	\$ 3,379,436	\$ 7,282,775
Traffic & Other Infractions	\$ 341,610	\$ 50,289				\$ 391,899	\$ 918,325	\$ 426,604	\$ 869,338
Other Criminal Cases	\$ 846,021					\$ 846,021	\$ 1,733,496	\$ 893,712	\$ 1,854,686
Civil	\$ 370,203	\$ 13,060				\$ 383,263	\$ 903,309	\$ 334,029	\$ 700,104
Family & Children Services	\$ 633,837	\$ 106,038		\$ 28,325		\$ 768,201	\$ 1,608,084	\$ 751,985	\$ 1,772,600
Probate, Guardianship & Mental Health Services	\$ 253,110	\$ 803				\$ 253,913	\$ 581,745	\$ 241,285	\$ 514,594
Juvenile Dependency Services	\$ 46,287	\$ 316,963				\$ 363,250	\$ 770,581	\$ 370,337	\$ 726,560
Juvenile Delinquency Services	\$ 84,670					\$ 84,670	\$ 192,503	\$ 87,450	\$ 178,833
Other Court Operations	\$ 1,036,322	\$ 532,565				\$ 1,568,887	\$ 2,961,972	\$ 1,724,922	\$ 3,284,574
Court Interpreters	\$ 378,450	\$ 315,731				\$ 694,181	\$ 1,483,691	\$ 586,227	\$ 1,232,510
Jury Services	\$ 142,566	\$ 73,216	\$ 43,997			\$ 259,780	\$ 632,426	\$ 302,425	\$ 664,359
Security		\$ 908,920				\$ 908,920	\$ 4,980,853	\$ 2,352,342	\$ 4,566,529
Trial Court Operations Program	\$ 7,178,713	\$ 2,676,308	\$ 43,997	\$ 58,297		\$ 9,957,315	\$ 24,127,333	\$ 11,450,754	\$ 23,647,462
Enhanced Collections	\$ 339,329	\$ 401,147		\$ 91,808		\$ 832,284	\$ 1,957,391	\$ 697,039	\$ 1,596,424
Other Non-Court Operations		\$ 18,604				\$ 18,604	\$ 53,632	\$ 29,245	\$ 66,935
Non-Court Operations Program	\$ 339,329	\$ 419,751		\$ 91,808		\$ 850,888	\$ 2,011,023	\$ 726,284	\$ 1,663,359
Executive Office	\$ 322,080	\$ 15,810		\$ (32,807)		\$ 305,083	\$ 728,526	\$ 263,006	\$ 577,479
Fiscal Services	\$ 317,328	\$ 45,950		\$ (29,149)		\$ 334,129	\$ 882,008	\$ 384,073	\$ 814,604
Human Resources	\$ 257,084	\$ 30,006		\$ (24,510)		\$ 262,580	\$ 521,610	\$ 271,911	\$ 582,869
Business & Facilities Services	\$ 17,368	\$ 46,348		\$ (8,156)		\$ 55,559	\$ 124,531	\$ 95,663	\$ 204,475
Information Technology	\$ 243,574	\$ 125,011		\$ (55,483)		\$ 313,102	\$ 1,127,881	\$ 420,014	\$ 937,975
Court Administration Program	\$ 1,157,435	\$ 263,124		\$ (150,105)		\$ 1,270,454	\$ 3,384,556	\$ 1,434,667	\$ 3,117,402
Prior Year Adjustments Not Posted to a Program									
<b>Total</b>	<b>\$ 8,675,476</b>	<b>\$ 3,359,184</b>	<b>\$ 43,997</b>	<b>\$ 0</b>		<b>\$ 12,078,657</b>	<b>\$ 29,522,912</b>	<b>\$ 13,611,704</b>	<b>\$ 28,428,223</b>