

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.

B. Thomas

Signature of Presiding Judge or Court Executive

11-25-13

Date

Madera

Court

FY 2013-14 1st Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Madera

Court

FY 2013-14 1st Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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

Madera
Court

FY 2013-14 1st Qtr
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)	107	97			

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 Madera
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

		For the month ended September							
		Fiscal Year 2013/14						2012/13	
	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						
ASSETS									
Operations	\$ (15,736)	\$ 151,799	\$ (100,688)				\$ 679,003	\$ 714,378	\$ 1,271,126
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (7,225)	\$ (7,225)	\$ (26,808)
Credit Card									
Cash on Hand	\$ 1,550							\$ 1,550	\$ 1,550
Cash with County	\$ 140,422		\$ (30,973)					\$ 109,449	\$ 104,791
Cash Outside of the AOC									
Total Cash	\$ 126,237	\$ 151,799	\$ (131,661)				\$ 671,778	\$ 818,153	\$ 1,350,658
Short Term Investment	\$ 2,694,786						\$ 158,573	\$ 2,853,359	\$ 2,869,432
Investment in Financial Institution									
Total Investments	\$ 2,694,786						\$ 158,573	\$ 2,853,359	\$ 2,869,432
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 258							\$ 258	\$ 495
Total Receivables	\$ 258	\$ 0	\$ 0				\$ 0	\$ 258	\$ 495
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties	\$ 0		\$ 0					\$ 0	\$ 0
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,821,280	\$ 151,799	\$ (131,661)				\$ 830,351	\$ 3,671,769	\$ 4,220,585
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 721		\$ 0				\$ 0	\$ 721	\$ 3,180
Due to Other Funds	\$ 0		\$ 0				\$ 258	\$ 258	\$ 495
Due to Other Courts									
Due to State	\$ 3,474							\$ 3,474	\$ 0
TC145 Liability							\$ 161,382	\$ 161,382	\$ 185,350
Due to Other Governments									
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 83
Interest							\$ 64	\$ 64	\$ 84
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 4,195		\$ 0				\$ 161,704	\$ 165,899	\$ 189,193
Civil							\$ 318,387	\$ 318,387	\$ 725,551
Criminal							\$ 155,573	\$ 155,573	\$ 285,420
Unreconciled - Civil and Criminal							\$ 50	\$ 50	\$ 50
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 58,685	\$ 58,685	\$ 60,810
Miscellaneous Trust									
Total Trust Deposits							\$ 532,695	\$ 532,695	\$ 1,071,831
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities									
Revenue Collected in Advance									
Liabilities For Deposits	\$ 8,035						\$ 80,561	\$ 88,596	\$ 59,932
Jury Fees - Non-Interest							\$ 55,391	\$ 55,391	\$ 36,007
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 8,035						\$ 135,952	\$ 143,987	\$ 95,939
Total Liabilities	\$ 12,230		\$ 0				\$ 830,351	\$ 842,581	\$ 1,356,962
Total Fund Balance	\$ 2,809,050	\$ 151,799	\$ (131,661)					\$ 2,829,189	\$ 2,863,622
Total Liabilities and Fund Balance	\$ 2,821,280	\$ 151,799	\$ (131,661)				\$ 830,351	\$ 3,671,769	\$ 4,220,585

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

For the month ended September											
Fiscal Year 2013/14											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2012/13		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,715,067	\$ 8,750					\$ 2,723,817	\$ 6,557,545	\$ 1,309,260	\$ 5,388,922	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 50,787	\$ (698)	\$ 50,787	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 126,527						\$ 126,527	\$ 410,000	\$ 90,660	\$ 450,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ (8,822)						\$ (8,822)	\$ 371,540	\$ (20,065)	\$ 414,280	
Other Miscellaneous								\$ 384,825		\$ 305,093	
	\$ 2,832,772	\$ 8,750					\$ 2,841,522	\$ 7,774,697	\$ 1,378,957	\$ 6,609,082	
Grants											
AB 1058 Commissioner/Facilitator			\$ (26,731)				\$ (26,731)	\$ 384,593	\$ (49,424)	\$ 384,593	
Other AOC Grants	\$ (11,118)						\$ (11,118)	\$ 22,236	\$ (12,649)	\$ 22,967	
Non-AOC Grants											
	\$ (11,118)		\$ (26,731)				\$ (37,849)	\$ 406,829	\$ (62,073)	\$ 407,560	
Other Financing Sources											
Interest Income	\$ 1,227	\$ 1					\$ 1,228	\$ 5,900	\$ 614	\$ 20,500	
Investment Income											
Donations											
Local Fees	\$ 38,894						\$ 38,894	\$ 218,000	\$ 56,307	\$ 230,000	
Non-Fee Revenues											
Enhanced Collections										\$ 10,000	
Escheatment											
Prior Year Revenue									\$ 10,137		
County Program - Restricted		\$ 2,608					\$ 2,608	\$ 10,986	\$ 3,847	\$ 12,100	
Reimbursement Other	\$ 3,785						\$ 3,785	\$ 23,000	\$ (9,792)	\$ 25,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,701						\$ 1,701	\$ 1,600	\$ 33	\$ 2,000	
	\$ 45,608	\$ 2,609					\$ 48,217	\$ 259,486	\$ 61,147	\$ 299,600	
Total Revenues	\$ 2,867,262	\$ 11,359	\$ (26,731)				\$ 2,851,890	\$ 8,441,012	\$ 1,378,031	\$ 7,316,242	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,162,532		\$ 67,785				\$ 1,230,317	\$ 4,896,674	\$ 1,282,351	\$ 5,390,734	
Temp Help			\$ 1				\$ 59	\$ 1,200	\$ 351		
Overtime	\$ 58		\$ 1				\$ 59	\$ 1,200	\$ 351		
Staff Benefits	\$ 552,525		\$ 29,349				\$ 581,874	\$ 2,437,798	\$ 550,574	\$ 2,602,209	
	\$ 1,715,115		\$ 97,135				\$ 1,812,249	\$ 7,335,672	\$ 1,833,276	\$ 7,992,943	
Operating Expenses and Equipment											
General Expense	\$ 22,156		\$ 191				\$ 22,347	\$ 863,510	\$ (14,692)	\$ 241,830	
Printing								\$ 50,000		\$ 80,000	
Telecommunications	\$ 6,135		\$ 159				\$ 6,294	\$ 234,383	\$ 5,172	\$ 36,094	
Postage	\$ 7,370						\$ 7,370	\$ 24,050	\$ 4,529	\$ 24,050	
Insurance								\$ 7,065		\$ 7,113	
In-State Travel	\$ 1,177		\$ 2,690				\$ 3,867	\$ 22,675	\$ 607	\$ 25,750	
Out-of-State Travel											
Training			\$ 970				\$ 970	\$ 4,050	\$ 795	\$ 4,500	
Security Services	\$ 42,307		\$ 3,785				\$ 46,093	\$ 289,500	\$ (93,631)	\$ 300,000	
Facility Operations	\$ 45,549						\$ 45,549	\$ 186,702	\$ 32,975	\$ 186,976	
Utilities											
Contracted Services	\$ 60,985		\$ 60,985				\$ 60,985	\$ 678,350	\$ 31,259	\$ 826,081	
Consulting and Professional Services	\$ 945						\$ 945	\$ 39,700	\$ 105	\$ 44,000	
Information Technology	\$ 0						\$ 0	\$ 129,448	\$ 434	\$ 124,210	
Major Equipment	\$ 1,603						\$ 1,603	\$ 9,000	\$ 2,473	\$ 9,000	
Other Items of Expense	\$ 188,226		\$ 7,795				\$ 196,022	\$ 2,538,433	\$ (29,974)	\$ 1,909,604	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 38,236						\$ 38,236	\$ 136,000	\$ 29,414	\$ 101,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ 38,236						\$ 38,236	\$ 136,000	\$ 29,414	\$ 101,000	
Total Expenditures	\$ 1,941,577		\$ 104,930				\$ 2,046,507	\$ 10,010,105	\$ 1,832,716	\$ 10,003,547	
Excess (Deficit) of Revenues Over Expenditures	\$ 925,685	\$ 11,359	\$ (131,661)				\$ 805,383	\$ (1,569,093)	\$ (454,685)	\$ (2,687,305)	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,883,366	\$ 140,440	\$ 0				\$ 2,023,806	\$ 2,023,806	\$ 3,318,307	\$ 3,318,307	
Ending Balance (Deficit)	\$ 2,809,050	\$ 151,799	\$ (131,661)				\$ 2,829,189	\$ 454,713	\$ 2,863,622	\$ 631,002	

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

	For the month ended September									
	Fiscal Year 2013/14							2012/13		
	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	\$ 691,525	\$ 34,886					\$ 726,411	\$ 2,941,738	\$ 718,211	\$ 3,172,627
Traffic & Other Infractions	\$ 101,884	\$ 1,300					\$ 103,184	\$ 327,193	\$ 103,631	\$ 363,296
Other Criminal Cases	\$ 180,260	\$ 1,811					\$ 182,071	\$ 891,401	\$ 175,871	\$ 903,983
Civil	\$ 99,626	\$ 1,399					\$ 101,025	\$ 347,841	\$ 89,351	\$ 390,316
Family & Children Services	\$ 313,986	\$ 7,552					\$ 321,539	\$ 1,222,707	\$ 305,744	\$ 1,298,126
Probate, Guardianship & Mental Health Services	\$ 2,304	\$ 99					\$ 2,402	\$ 127,176	\$ 22,457	\$ 154,268
Juvenile Dependency Services	\$ 32,066	\$ 224					\$ 32,291	\$ 115,765	\$ 29,434	\$ 195,373
Juvenile Delinquency Services	\$ 6,162	\$ 221					\$ 6,383	\$ 104,373	\$ 3,578	\$ 81,266
Other Court Operations	\$ 28,779	\$ 56					\$ 28,835	\$ 155,721	\$ 28,270	\$ 212,205
Court Interpreters	\$ 95,523	\$ 38,246					\$ 133,770	\$ 352,933	\$ 133,165	\$ 570,681
Jury Services	\$ 51,985	\$ 1,685	\$ 38,236				\$ 91,905	\$ 387,685	\$ 79,134	\$ 382,161
Security		\$ 46,093					\$ 46,093		\$ (93,599)	\$ 25,000
Trial Court Operations Program	\$ 1,604,100	\$ 133,570	\$ 38,236				\$ 1,775,907	\$ 6,974,533	\$ 1,595,245	\$ 7,749,302
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 68,786	\$ 9,266					\$ 78,052	\$ 799,939	\$ 62,536	\$ 884,341
Fiscal Services	\$ 64,749	\$ 5,782					\$ 70,532	\$ 418,094	\$ 60,488	\$ 356,615
Human Resources	\$ 42,601	\$ 941					\$ 43,542	\$ 234,684	\$ 45,677	\$ 201,366
Business & Facilities Services	\$ 16,756	\$ 45,649					\$ 62,405	\$ 1,100,023	\$ 43,548	\$ 533,169
Information Technology	\$ 15,256	\$ 814					\$ 16,070	\$ 482,832	\$ 25,223	\$ 278,754
Court Administration Program	\$ 208,149	\$ 62,451					\$ 270,601	\$ 3,035,572	\$ 237,471	\$ 2,254,245
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,812,249	\$ 196,022	\$ 38,236				\$ 2,046,507	\$ 10,010,105	\$ 1,832,716	\$ 10,003,547