

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.

02/14/2013

Date

B. Thomas

Signature of Presiding Judge or Court Executive

Madera

Court

FY 2012-13 2nd Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Madera
Court

FY 12-13 2nd QTR
Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
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9	
10	
11	
12	

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

Madera
Court

FY 12-13 2nd QTR
Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)				
Court Employee Positions (FTEs)	98	98		

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 December									
Fiscal Year 2012/13									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
ASSETS									
Operations	\$ 97,700	\$ 103,723	\$ (178,297)				\$ 1,117,129	\$ 1,140,254	\$ (7,603)
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (33,067)	\$ (33,067)	\$ 1,153,659
Credit Card									
Cash on Hand	\$ 1,550							\$ 1,550	\$ 1,550
Cash with County	\$ 110,857		\$ (32,184)					\$ 78,673	\$ 47,123
Cash Outside of the AOC									
Total Cash	\$ 210,107	\$ 103,723	\$ (210,481)				\$ 1,084,062	\$ 1,187,410	\$ 1,194,728
Short Term Investment	\$ 2,576,393						\$ 7	\$ 2,576,399	\$ 3,489,928
Investment in Financial Institution									
Total Investments	\$ 2,576,393						\$ 7	\$ 2,576,399	\$ 3,489,928
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	\$ 0
Due From State	\$ 0		\$ 0					\$ 0	\$ 0
Trust Due To/From									\$ 2
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 381							\$ 381	\$ 418
Total Receivables	\$ 381	\$ 0	\$ 0				\$ 0	\$ 381	\$ 418
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties	\$ 0							\$ 0	\$ 0
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,786,881	\$ 103,723	\$ (210,481)				\$ 1,084,068	\$ 3,784,191	\$ 4,685,075
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 977		\$ 73				\$ 0	\$ 1,050	\$ 2,333
Due to Other Funds	\$ 0		\$ 0				\$ 381	\$ 381	\$ 418
Due to Other Courts	\$ 0							\$ 0	
Due to State	\$ 0							\$ 0	
TC145 Liability							\$ 0	\$ 0	\$ 150,693
Due to Other Governments	\$ 0							\$ 0	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 83
Interest							\$ 124	\$ 124	\$ 133
Miscellaneous Accts. Pay. and Accrued Liab.							\$ 508	\$ 1,555	\$ 153,659
Total Accounts Payable and Accrued Liab.	\$ 977		\$ 73				\$ 508	\$ 1,555	\$ 153,659
Civil							\$ 626,332	\$ 626,332	\$ 735,204
Criminal							\$ 288,535	\$ 288,535	\$ 300,893
Unreconciled - Civil and Criminal							\$ 50	\$ 50	\$ 50
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 60,962	\$ 60,962	\$ 59,954
Miscellaneous Trust									
Total Trust Deposits							\$ 975,879	\$ 975,879	\$ 1,096,101
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities									
Revenue Collected in Advance									
Liabilities For Deposits	\$ 6,625						\$ 54,249	\$ 60,874	\$ 59,932
Jury Fees - Non-Interest							\$ 53,435	\$ 53,435	\$ 2,777
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 6,625						\$ 107,684	\$ 114,309	\$ 62,709
Total Liabilities	\$ 7,802		\$ 73				\$ 1,084,068	\$ 1,091,743	\$ 1,312,489
Total Fund Balance	\$ 2,779,280	\$ 103,723	\$ (210,554)				\$ 2,672,448	\$ 3,372,605	
Total Liabilities and Fund Balance	\$ 2,786,881	\$ 103,723	\$ (210,481)				\$ 1,084,068	\$ 3,784,191	\$ 4,685,075

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

For the month ended December										
Fiscal Year 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	\$ 1,380,398	\$ 64,301					\$ 1,444,699	\$ 3,178,627	\$ 1,466,032	\$ 3,055,513
Traffic & Other Infractions	\$ 210,011	\$ 338					\$ 210,349	\$ 363,296	\$ 257,683	\$ 392,057
Other Criminal Cases	\$ 344,320	\$ (124)					\$ 344,196	\$ 903,983	\$ 411,015	\$ 941,172
Civil	\$ 178,982	\$ 1,478					\$ 180,461	\$ 390,316	\$ 238,489	\$ 392,036
Family & Children Services	\$ 629,252	\$ 10,616					\$ 639,867	\$ 1,307,126	\$ 751,859	\$ 1,404,636
Probate, Guardianship & Mental Health Services	\$ 46,509	\$ (240)					\$ 46,269	\$ 154,268	\$ 8,500	\$ 35,060
Juvenile Dependency Services	\$ 54,334	\$ 11,921					\$ 66,255	\$ 195,373	\$ 85,176	\$ 216,690
Juvenile Delinquency Services	\$ 10,424	\$ (1,413)					\$ 9,012	\$ 81,266	\$ 20,190	\$ 53,988
Other Court Operations	\$ 55,900						\$ 55,900	\$ 222,205	\$ 116,731	\$ 338,086
Court Interpreters	\$ 235,194	\$ 43,198					\$ 278,393	\$ 570,681	\$ 285,570	\$ 710,630
Jury Services	\$ 103,156	\$ (845)	\$ 47,598				\$ 149,909	\$ 382,161	\$ 200,661	\$ 285,588
Security		\$ (22,111)					\$ (22,111)		\$ 138,272	\$ 364,000
	\$ 3,248,480	\$ 107,120	\$ 47,598				\$ 3,403,198	\$ 7,749,302	\$ 3,980,176	\$ 8,189,456
Trial Court Operations Program										
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 176,937	\$ 22,732					\$ 199,669	\$ 884,341	\$ 140,582	\$ 783,233
Fiscal Services	\$ 126,134	\$ 2,578					\$ 128,712	\$ 356,615	\$ 159,347	\$ 355,300
Human Resources	\$ 95,580	\$ 2,743					\$ 98,322	\$ 201,366	\$ 106,760	\$ 210,299
Business & Facilities Services	\$ 30,491	\$ 74,917					\$ 105,408	\$ 533,169	\$ 122,220	\$ 266,051
Information Technology	\$ 50,928	\$ 302					\$ 51,229	\$ 278,754	\$ 57,908	\$ 244,013
	\$ 480,070	\$ 103,272					\$ 583,342	\$ 2,254,245	\$ 586,816	\$ 1,859,896
Court Administration Program										
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,728,550	\$ 210,391	\$ 47,598				\$ 3,986,538	\$ 10,003,547	\$ 4,566,992	\$ 10,048,352

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 December													
Fiscal Year 2012/13													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2011/12			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds	Final Budget
		Non-Grant	Grant									(Info. Purposes Only)	(Annual)
REVENUES													
State Financing Sources													
Trial Court Trust Fund	\$ 2,588,286	\$ 17,500						\$ 2,605,786	\$ 5,388,922	\$ 3,613,659	\$ 7,239,016		
Trial Court Improvement Fund	\$(898)							\$(898)	\$ 50,787	\$ 50,787	\$ 50,787		
Judicial Administration Efficiency & Mod Fund										\$ 700			
Judges' Compensation (45.25)													
Court Interpreter (45.45)	\$ 198,767							\$ 198,767	\$ 450,000	\$ 250,746	\$ 400,000		
Civil Coordination Reimbursement (45.55)													
MOU Reimbursements (45.10 and General)	\$ 65,619							\$ 65,619	\$ 414,280	\$ 121,404	\$ 356,841		
Other Miscellaneous	\$ 305,093							\$ 305,093	\$ 305,093		\$ 303,454		
	\$ 3,156,867	\$ 17,500						\$ 3,174,367	\$ 6,809,082	\$ 4,037,296	\$ 8,350,184		
Grants													
AB 1058 Commissioner/Facilitator			\$ 0					\$ 0	\$ 984,593	\$ 20,892	\$ 380,533		
Other AOC Grants	\$ 0		\$ 0					\$ 0	\$ 22,967	\$ 22,967	\$ 27,000		
Non-AOC Grants													
	\$ 0		\$ 0					\$ 0	\$ 407,560	\$ 43,859	\$ 407,533		
Other Financing Sources													
Interest Income	\$ 4,334	\$ 74						\$ 4,408	\$ 20,500	\$ 8,675	\$ 32,000		
Investment Income													
Donations													
Local Fees	\$ 91,984							\$ 91,984	\$ 230,000	\$ 98,891	\$ 225,000		
Non-Fee Revenues													
Enhanced Collections									\$ 10,000	\$ 10,510			
Escheatment													
Prior Year Revenue	\$ 52,695							\$ 52,695		\$ 90,498			
County Program - Restricted	\$ 3,075	\$ 4,698						\$ 7,973	\$ 12,100	\$ 8,976	\$ 14,600		
Reimbursement Other	\$ (8,880)							\$ (8,880)	\$ 25,000	\$ (1,736)	\$ 45,000		
Sale of Fixed Assets													
Other Miscellaneous	\$ 6,797							\$ 6,797	\$ 2,000		\$ 20,000		
	\$ 150,005	\$ 4,972						\$ 154,977	\$ 289,600	\$ 215,916	\$ 336,600		
Total Revenues	\$ 3,306,872	\$ 22,472	\$ 0					\$ 3,329,344	\$ 7,318,242	\$ 4,297,070	\$ 9,094,331		
EXPENDITURES													
Personal Services													
Salaries - Permanent	\$ 2,424,232		\$ 139,995					\$ 2,564,227	\$ 5,390,734	\$ 2,681,105	\$ 5,305,261		
Temp Help	\$ 406		\$ 172					\$ 578		\$ 9,763	\$ 13,610		
Overtime	\$ 1,108,006		\$ 55,738					\$ 1,163,745	\$ 2,602,209	\$ 1,111,698	\$ 2,831,468		
Staff Benefits			\$ 195,906										
	\$ 3,532,644		\$ 195,906					\$ 3,728,550	\$ 7,992,943	\$ 3,804,784	\$ 8,150,338		
Operating Expenses and Equipment													
General Expense	\$ 17,630		\$ 1,448					\$ 19,078	\$ 241,830	\$ 66,701	\$ 215,508		
Printing	\$ 63							\$ 63	\$ 80,000		\$ 400		
Telecommunications	\$ 11,183		\$ 340					\$ 11,523	\$ 36,094	\$ 13,204	\$ 50,370		
Postage	\$ 13,321		\$ 9					\$ 13,330	\$ 24,050	\$ 11,024	\$ 24,100		
Insurance	\$ 4,926							\$ 4,926	\$ 7,113	\$ 4,450	\$ 6,800		
In-State Travel	\$ 1,047		\$ 1,374					\$ 2,421	\$ 25,750	\$ 6,599	\$ 26,550		
Out-of-State Travel													
Training			\$ 795					\$ 795	\$ 4,500	\$ 987	\$ 7,000		
Security Services	\$ (28,156)		\$ 10,683					\$ (17,456)	\$ 300,000	\$ 140,357	\$ 364,000		
Facility Operations	\$ 78,524							\$ 78,524	\$ 186,976	\$ 87,470	\$ 193,496		
Utilities													
Contracted Services	\$ 90,208							\$ 90,208	\$ 826,081	\$ 372,442	\$ 834,931		
Consulting and Professional Services	\$ 1,120							\$ 1,120	\$ 44,000	\$ 3,565	\$ 44,000		
Information Technology	\$ 622							\$ 622	\$ 124,210	\$ 15,037	\$ 68,008		
Major Equipment													
Other Items of Expense	\$ 5,229							\$ 5,229	\$ 9,000	\$ 3,422	\$ 5,500		
	\$ 195,742		\$ 14,649					\$ 210,391	\$ 1,009,804	\$ 725,258	\$ 1,840,683		
Special Items of Expense													
Grand Jury													
Jury Costs	\$ 47,598							\$ 47,598	\$ 101,000	\$ 51,874	\$ 57,350		
Judgements, Settlements and Claims													
Debt Service													
Other													
Capital Costs													
Internal Cost Recovery													
Prior Year Expense Adjustment	\$ 47,598							\$ 47,598	\$ 101,000	\$ 36,950	\$ 57,350		
Total Expenditures	\$ 3,775,985		\$ 210,554					\$ 3,986,539	\$ 10,003,847	\$ 4,568,992	\$ 10,048,362		
Excess (Deficit) of Revenues Over Expenditures	\$ (469,113)	\$ 22,472	\$ (210,554)					\$ (657,195)	\$ (2,687,905)	\$ (269,923)	\$ (954,021)		
Operating Transfers In (Out)	\$ 11,336		\$ 0					\$ 11,336	\$ 0	\$ 0	\$ 0		
Fund Balance (Deficit)													
Beginning Balance (Deficit)	\$ 3,237,057	\$ 81,251	\$ 0					\$ 3,318,307	\$ 3,318,307	\$ 3,642,528	\$ 3,642,528		
Ending Balance (Deficit)	\$ 2,779,280	\$ 103,723	\$ (210,554)					\$ 2,672,448	\$ 631,002	\$ 3,372,605	\$ 2,688,507		