

**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

*2-13-12*

\_\_\_\_\_  
Date

\_\_\_\_\_  
Madera

\_\_\_\_\_  
Court

\_\_\_\_\_  
FY 2011-12, 2nd Qtr

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Madera

Court

FY 2011-12, 2nd Qtr

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
 Filled Court Employee Positions

Madera  
 \_\_\_\_\_  
 Court  
 \_\_\_\_\_  
 FY 2011-12, 2nd Qtr  
 \_\_\_\_\_  
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions <sup>1</sup>	Positions Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	110	98	100.5		

<sup>1</sup> Total Authorized Positions (FTEs) pre-populated using information submitted in the court's FY 2010-2011 Schedule 7A.

**Madera Superior Court  
Trial Court Operations Fund  
Balance Sheet  
(Unaudited)**

For the month ended Dec									
Fiscal Year 2011/12									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info Purposes Only)	2010/11 Total Funds (Info Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ 63,196	\$ 75,427	\$ (149,865)				\$ 3,638	\$ (7,603)	\$ (62,135)
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 1,153,659	\$ 1,153,659	\$ 1,807,891
Credit Card								\$ 1,550	\$ 1,550
Cash on Hand	\$ 1,550							\$ 47,123	\$ 83,603
Cash with County	\$ 81,356		\$ (34,233)						
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ 146,102</b>	<b>\$ 75,427</b>	<b>\$ (184,098)</b>				<b>\$ 1,157,297</b>	<b>\$ 1,194,728</b>	<b>\$ 1,830,910</b>
Short Term Investment	\$ 3,342,859						\$ 147,069	\$ 3,489,928	\$ 3,710,518
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 3,342,859</b>						<b>\$ 147,069</b>	<b>\$ 3,489,928</b>	<b>\$ 3,710,518</b>
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									\$ 153,025
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 1,032
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0		\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 2	\$ 2	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 416							\$ 416	
<b>Total Receivables</b>	<b>\$ 416</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 2</b>	<b>\$ 418</b>	<b>\$ 154,057</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties	\$ 0		\$ 0					\$ 0	\$ 0
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 3,489,377</b>	<b>\$ 75,427</b>	<b>\$ (184,098)</b>				<b>\$ 1,304,386</b>	<b>\$ 4,685,075</b>	<b>\$ 5,695,485</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,333		\$ 0				\$ 0	\$ 2,333	\$ 24,266
Due to Other Funds	\$ 2		\$ 0				\$ 416	\$ 418	\$ 1,032
Due to Other Courts									\$ 0
Due to State									
TC145 Liability							\$ 150,693	\$ 150,693	\$ 183,197
Due to Other Governments									
AB145 Due to Other Government Agency								\$ 83	\$ 83
Due to Other Public Agencies								\$ 133	\$ 279
Sales and Use Tax	\$ 83		\$ 0						
Interest							\$ 133	\$ 133	\$ 279
Miscellaneous Accts. Pay. and Accrued Liab.							\$ 151,241	\$ 153,659	\$ 188,857
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 2,418</b>		<b>\$ 0</b>				<b>\$ 151,241</b>	<b>\$ 153,659</b>	<b>\$ 188,857</b>
Civil							\$ 735,204	\$ 735,204	\$ 1,402,186
Criminal							\$ 300,893	\$ 300,893	\$ 259,991
Unreconciled - Civil and Criminal							\$ 50	\$ 50	\$ 50
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 59,954	\$ 59,954	\$ 60,984
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 1,096,101</b>	<b>\$ 1,096,101</b>	<b>\$ 1,723,210</b>
Accrued Payroll									\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
<b>Total Payroll Liabilities</b>									<b>\$ 0</b>
Revenue Collected in Advance	\$ 5,683						\$ 54,249	\$ 59,932	\$ 61,735
Liabilities For Deposits							\$ 2,777	\$ 2,777	\$ 7,620
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 5,683</b>						<b>\$ 57,026</b>	<b>\$ 62,709</b>	<b>\$ 69,355</b>
<b>Total Liabilities</b>	<b>\$ 8,101</b>		<b>\$ 0</b>				<b>\$ 1,304,386</b>	<b>\$ 1,312,468</b>	<b>\$ 1,981,422</b>
Fund Balance - Nonspendable								\$ 172,159	\$ 172,159
Fund Balance - Restricted	\$ 115,000	\$ 57,159	\$ 0						
Fund Balance - Committed									
Fund Balance - Assigned	\$ 2,959,349							\$ 2,959,349	\$ 2,959,349
Fund Balance - Unassigned	\$ 498,798	\$ 12,222	\$ 0					\$ 511,020	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (91,872)	\$ 6,047	\$ (184,098)					\$ (269,923)	\$ 582,554
<b>Total Fund Balance</b>	<b>\$ 3,481,276</b>	<b>\$ 75,427</b>	<b>\$ (184,098)</b>					<b>\$ 3,372,805</b>	<b>\$ 3,714,062</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,489,377</b>	<b>\$ 75,427</b>	<b>\$ (184,098)</b>				<b>\$ 1,304,386</b>	<b>\$ 4,685,075</b>	<b>\$ 5,695,485</b>

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

For the month ended Dec										
	Fiscal Year 2011/12							2010/11		
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds				
<b>REVENUES</b>										
<b>State Financing Sources</b>										
Trial Court Trust Fund	\$ 3,613,659						\$ 3,613,659	\$ 7,239,016	\$ 4,454,347	\$ 9,035,065
Trial Court Improvement Fund	\$ 50,787						\$ 50,787	\$ 50,787	\$ 0	\$ 56,223
Judicial Administration Efficiency & Mod Fund	\$ 700						\$ 700		\$ 2,650	
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 250,746						\$ 250,746	\$ 400,000	\$ 158,947	\$ 450,000
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 121,404						\$ 121,404	\$ 356,941	\$ 185,796	\$ 342,028
Other Miscellaneous								\$ 303,454		\$ 1,500
	\$ 4,037,296						\$ 4,037,296	\$ 8,350,198	\$ 4,801,940	\$ 9,884,814
<b>Grants</b>										
AB 1058 Commissioner/Facilitator			\$ 20,892				\$ 20,892	\$ 380,533	\$ 151,056	\$ 380,533
Other AOC Grants			\$ 22,967				\$ 22,967	\$ 27,000	\$ 0	\$ 26,000
Non-AOC Grants										
			\$ 43,859				\$ 43,859	\$ 407,533	\$ 151,056	\$ 406,533
<b>Other Financing Sources</b>										
Interest Income	\$ 8,605	\$ 71					\$ 8,676	\$ 32,000	\$ 15,496	\$ 16,000
Investment Income										
Donations										
Local Fees	\$ 98,991						\$ 98,991	\$ 225,000	\$ 81,988	\$ 255,000
Non-Fee Revenues										
Enhanced Collections										
Escheatment	\$ 10,510						\$ 10,510		\$ 4,825	
Prior Year Revenue	\$ 90,498						\$ 90,498		\$ 25,585	\$ 13,500
County Program - Restricted	\$ 3,000	\$ 5,976					\$ 8,976	\$ 14,600	\$ 24,285	\$ 55,500
Reimbursement Other	\$ (1,736)						\$ (1,736)	\$ 45,000		
Sale of Fixed Assels										\$ 20,000
Other Miscellaneous										
	\$ 209,868	\$ 6,047					\$ 215,915	\$ 336,600	\$ 152,179	\$ 360,000
<b>Total Revenues</b>	<b>\$ 4,247,163</b>	<b>\$ 6,047</b>	<b>\$ 43,859</b>				<b>\$ 4,297,070</b>	<b>\$ 9,064,331</b>	<b>\$ 5,105,175</b>	<b>\$ 10,651,347</b>
<b>EXPENDITURES</b>										
<b>Personal Services</b>										
Salaries - Permanent	\$ 2,524,648		\$ 156,547				\$ 2,681,195	\$ 5,305,261	\$ 2,643,128	\$ 5,742,547
Temp Help	\$ 9,763						\$ 9,763	\$ 13,610		\$ 13,214
Overtime	\$ 1,935		\$ 194				\$ 2,129		\$ 6	
Staff Benefits	\$ 1,056,716		\$ 54,983				\$ 1,111,699	\$ 2,831,459	\$ 1,030,760	\$ 2,345,194
	\$ 3,593,061		\$ 211,724				\$ 3,804,784	\$ 8,160,339	\$ 3,673,893	\$ 8,100,958
<b>Operating Expenses and Equipment</b>										
General Expense	\$ 64,969		\$ 1,732				\$ 66,701	\$ 215,508	\$ 103,219	\$ 309,198
Printing								\$ 400	\$ 742	\$ 2,300
Telecommunications	\$ 12,962		\$ 242				\$ 13,204	\$ 50,370	\$ 15,034	\$ 65,600
Postage	\$ 11,024						\$ 11,024	\$ 24,100	\$ 10,273	\$ 34,800
Insurance	\$ 4,450						\$ 4,450	\$ 6,800	\$ 4,151	\$ 9,000
In-State Travel	\$ 2,772		\$ 3,627				\$ 6,399	\$ 26,550	\$ 3,954	\$ 9,130
Out-of-State Travel										
Training	\$ 37		\$ 950				\$ 987	\$ 7,000	\$ 5,491	\$ 10,600
Security Services	\$ 130,875		\$ 9,483				\$ 140,357	\$ 364,000	\$ 379,226	\$ 800,000
Facility Operations	\$ 87,470						\$ 87,470	\$ 193,496	\$ 72,245	\$ 376,720
Utilities										
Contracted Services	\$ 372,442						\$ 372,442	\$ 834,931	\$ 233,180	\$ 832,250
Consulting and Professional Services	\$ 3,565						\$ 3,565	\$ 44,000	\$ 9,227	\$ 46,000
Information Technology	\$ 15,037						\$ 15,037	\$ 68,008	\$ 28,085	\$ 208,958
Major Equipment										
Other Items of Expense	\$ 3,422						\$ 3,422	\$ 5,500	\$ 2,221	\$ 7,000
	\$ 709,025		\$ 16,233				\$ 725,258	\$ 1,840,663	\$ 867,047	\$ 2,711,456
<b>Special Items of Expense</b>										
Grand Jury										
Jury Costs	\$ 51,874						\$ 51,874	\$ 57,350	\$ 19,909	\$ 55,100
Judgements, Settlements and Claims										
Debt Service										
Other										
<b>Capital Costs</b>										
Internal Cost Recovery										
Prior Year Expense Adjustment	\$ (14,924)						\$ (14,924)		\$ (38,228)	
	\$ 36,950						\$ 36,950	\$ 57,350	\$ (18,319)	\$ 55,100
<b>Total Expenditures</b>	<b>\$ 4,339,035</b>		<b>\$ 227,957</b>				<b>\$ 4,566,992</b>	<b>\$ 10,048,352</b>	<b>\$ 4,522,821</b>	<b>\$ 10,867,511</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ (91,872)</b>	<b>\$ 6,047</b>	<b>\$ (184,098)</b>				<b>\$ (269,923)</b>	<b>\$ (954,021)</b>	<b>\$ 582,554</b>	<b>\$ (216,164)</b>
<b>Operating Transfers In (Out)</b>	<b>\$ 0</b>						<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 0</b>
<b>Fund Balance (Deficit)</b>										
Beginning Balance (Deficit)	\$ 3,573,148	\$ 69,380	\$ 0				\$ 3,642,528	\$ 3,642,528	\$ 3,131,508	\$ 3,131,508
Ending Balance (Deficit)	<b>\$ 3,481,276</b>	<b>\$ 75,427</b>	<b>\$ (184,098)</b>				<b>\$ 3,372,605</b>	<b>\$ 2,688,507</b>	<b>\$ 3,714,062</b>	<b>\$ 2,915,344</b>

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

		For the month ended Dec					2010/11				
		Fiscal Year 2011/12									
		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)
<b>PROGRAM EXPENDITURES:</b>											
	Judges & Courtroom Support	\$ 1,317,849	\$ 148,183					\$ 1,466,032	\$ 3,055,513	\$ 1,420,212	\$ 2,931,574
	Traffic & Other Infractions	\$ 239,231	\$ 18,451					\$ 257,683	\$ 392,057	\$ 235,818	\$ 363,953
	Other Criminal Cases	\$ 382,025	\$ 28,990					\$ 411,015	\$ 941,172	\$ 352,446	\$ 966,860
	Civil	\$ 220,746	\$ 17,743					\$ 238,489	\$ 392,036	\$ 185,298	\$ 335,216
	Family & Children Services	\$ 698,907	\$ 52,952					\$ 751,859	\$ 1,404,636	\$ 728,810	\$ 1,491,651
	Probate, Guardianship & Mental Health Services	\$ 6,983	\$ 1,507					\$ 8,500	\$ 35,060	\$ 40,356	\$ 116,977
	Juvenile Dependency Services	\$ 69,923	\$ 15,253					\$ 85,176	\$ 216,690	\$ 71,163	\$ 158,670
	Juvenile Delinquency Services	\$ 18,236	\$ 1,954					\$ 20,190	\$ 53,988	\$ 24,032	\$ 98,451
	Other Court Operations	\$ 110,371	\$ 6,360					\$ 116,731	\$ 338,088	\$ 105,939	\$ 216,668
	Court Interpreters	\$ 178,272	\$ 107,297	\$ 51,874				\$ 285,570	\$ 710,630	\$ 250,864	\$ 759,112
	Jury Services	\$ 132,968	\$ 15,820					\$ 200,661	\$ 285,588	\$ 126,890	\$ 273,082
	Security		\$ 139,960				\$ (1,708)	\$ 138,272	\$ 364,000	\$ 377,946	\$ 800,000
		<b>\$ 3,375,520</b>	<b>\$ 554,490</b>	<b>\$ 51,874</b>			<b>\$ (1,708)</b>	<b>\$ 3,980,176</b>	<b>\$ 8,189,456</b>	<b>\$ 3,919,773</b>	<b>\$ 8,512,234</b>
	Trial Court Operations Program										
	Enhanced Collections										
	Other Non-Court Operations										
	<b>Non-Court Operations Program</b>										
	Executive Office	\$ 111,075	\$ 29,506					\$ 140,582	\$ 783,233	\$ 199,539	\$ 1,173,914
	Fiscal Services	\$ 136,658	\$ 22,689					\$ 159,347	\$ 355,300	\$ 154,565	\$ 296,860
	Human Resources	\$ 98,901	\$ 7,859					\$ 106,760	\$ 210,299	\$ 96,208	\$ 199,711
	Business & Facilities Services	\$ 31,127	\$ 91,093					\$ 122,220	\$ 266,051	\$ 104,461	\$ 261,028
	Information Technology	\$ 51,503	\$ 19,620					\$ 57,908	\$ 244,013	\$ 48,076	\$ 423,764
		<b>\$ 429,264</b>	<b>\$ 170,768</b>				<b>\$ (13,216)</b>	<b>\$ 596,816</b>	<b>\$ 1,858,896</b>	<b>\$ 602,848</b>	<b>\$ 2,356,277</b>
	Court Administration Program										
	Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
	Prior Year Adjustments Not Posted to a Program										
	<b>Total</b>	<b>\$ 3,804,784</b>	<b>\$ 725,258</b>	<b>\$ 51,874</b>			<b>\$ (14,924)</b>	<b>\$ 4,522,621</b>	<b>\$ 10,043,352</b>	<b>\$ 4,522,621</b>	<b>\$ 10,987,511</b>