

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Madera
Court

FY 12-13 3rd QTR
Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

_____ Madera
 _____ Court

_____ FY 12-13 3rd 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)	109	98	98	98	

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

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

5-16-13

Date

Madera

Court

FY 2012-13 3rd Qtr

Fiscal Year and Ending Quarter

**Superior Court of California, County of Madera
Trial Court Operations Fund
Balance Sheet
(Unaudited)**

For the month ended March									
Fiscal Year 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	\$ 166,776	\$ 120,258	\$ (211,490)				\$ 754,207	\$ 829,751	\$ (8,677)
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (7,929)	\$ (7,929)	\$ 1,595,960
Credit Card									
Cash on Hand	\$ 1,550							\$ 1,550	\$ 1,550
Cash with County	\$ 147,985		\$ (32,925)					\$ 115,060	\$ 81,813
Cash Outside of the AOC									
Total Cash	\$ 316,311	\$ 120,258	\$ (244,416)				\$ 746,278	\$ 938,432	\$ 1,670,646
Short Term Investment	\$ 2,180,079						\$ 120,003	\$ 2,300,081	\$ 3,300,968
Investment in Financial Institution									
Total Investments	\$ 2,180,079						\$ 120,003	\$ 2,300,081	\$ 3,300,968
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									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 841							\$ 841	\$ 404
Total Receivables	\$ 841	\$ 0	\$ 0				\$ 0	\$ 841	\$ 404
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	\$ 2,497,231	\$ 120,258	\$ (244,416)				\$ 866,281	\$ 3,239,354	\$ 4,972,018
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 7,208		\$ 0				\$ 0	\$ 7,208	\$ 16,322
Due to Other Funds	\$ 0		\$ 0				\$ 841	\$ 841	\$ 404
Due to Other Courts	\$ 0							\$ 0	
Due to State	\$ 0							\$ 0	
TC145 Liability							\$ 142,195	\$ 142,195	\$ 132,350
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							\$ 78	\$ 78	\$ 197
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 7,208		\$ 0					\$ 143,114	\$ 149,355
Total Accounts Payable and Accrued Liab.	\$ 7,208		\$ 0				\$ 143,114	\$ 150,322	\$ 149,355
Civil							\$ 326,550	\$ 326,550	\$ 1,199,801
Criminal							\$ 215,998	\$ 215,998	\$ 262,031
Unreconciled - Civil and Criminal							\$ 50	\$ 50	\$ 50
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 58,597	\$ 58,597	\$ 60,184
Miscellaneous Trust									
Total Trust Deposits							\$ 601,195	\$ 601,195	\$ 1,522,066
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							\$ 53,713	\$ 53,713	\$ 9,090
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 14,011	\$ 14,011	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 6,625						\$ 121,972	\$ 128,597	\$ 69,022
Total Liabilities	\$ 13,833		\$ 0				\$ 866,281	\$ 880,114	\$ 1,740,443
Total Fund Balance	\$ 2,483,398	\$ 120,258	\$ (244,416)					\$ 2,359,240	\$ 3,231,575
Total Liabilities and Fund Balance	\$ 2,497,231	\$ 120,258	\$ (244,416)				\$ 866,281	\$ 3,239,354	\$ 4,972,018

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

For the month ended March										
Fiscal Year 2012/13								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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 2,069,142	\$ 107,472				\$ (3,875)	\$ 2,172,739	\$ 3,172,627	\$ 2,244,181	\$ 3,055,513
Traffic & Other Infractions	\$ 321,633	\$ 3,846				\$ (1,929)	\$ 323,550	\$ 363,296	\$ 385,128	\$ 392,057
Other Criminal Cases	\$ 520,096	\$ 5,410				\$ (2,824)	\$ 522,682	\$ 903,983	\$ 614,519	\$ 941,172
Civil	\$ 273,404	\$ 4,562				\$ (1,437)	\$ 276,529	\$ 390,316	\$ 354,262	\$ 392,036
Family & Children Services	\$ 940,671	\$ 19,805			\$ 0	\$ (10,037)	\$ 950,438	\$ 1,298,126	\$ 1,069,706	\$ 1,404,636
Probate, Guardianship & Mental Health Services	\$ 53,110	\$ 1,487				\$ (536)	\$ 54,060	\$ 154,268	\$ 11,006	\$ 35,060
Juvenile Dependency Services	\$ 84,334	\$ 22,482				\$ (1,476)	\$ 105,340	\$ 195,373	\$ 126,689	\$ 216,690
Juvenile Delinquency Services	\$ 15,637	\$ 421				\$ (1,476)	\$ 14,582	\$ 81,266	\$ 26,137	\$ 53,988
Other Court Operations	\$ 84,149	\$ 117					\$ 84,266	\$ 212,205	\$ 168,535	\$ 338,086
Court Interpreters	\$ 330,824	\$ 77,375					\$ 408,199	\$ 570,681	\$ 441,608	\$ 710,630
Jury Services	\$ 154,507	\$ 4,321	\$ 73,939			\$ (3,570)	\$ 229,196	\$ 382,161	\$ 276,122	\$ 285,588
Security		\$ 180,343				\$ (138,810)	\$ 41,533	\$ 25,000	\$ 216,053	\$ 364,000
Trial Court Operations Program	\$ 4,847,507	\$ 427,640	\$ 73,939		\$ 0	\$ (165,971)	\$ 5,183,115	\$ 7,749,302	\$ 5,933,945	\$ 8,189,456
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 240,593	\$ 31,741				\$ (639)	\$ 271,695	\$ 884,341	\$ 230,029	\$ 783,233
Fiscal Services	\$ 189,274	\$ 15,995				\$ (7,638)	\$ 197,630	\$ 356,615	\$ 238,836	\$ 355,300
Human Resources	\$ 144,610	\$ 10,815				\$ (4,008)	\$ 151,418	\$ 201,366	\$ 166,184	\$ 210,299
Business & Facilities Services	\$ 45,646	\$ 128,864				\$ (6,191)	\$ 168,319	\$ 533,169	\$ 183,874	\$ 266,051
Information Technology	\$ 76,001	\$ 8,525				\$ (797)	\$ 83,729	\$ 278,754	\$ 92,371	\$ 244,013
Court Administration Program	\$ 696,124	\$ 195,939				\$ (19,272)	\$ 872,791	\$ 2,254,245	\$ 911,294	\$ 1,858,896
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,543,631	\$ 623,579	\$ 73,939		\$ 0	\$ (185,243)	\$ 6,055,906	\$ 10,003,547	\$ 6,845,239	\$ 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 March											
Fiscal Year 2012/13											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	2011/12	
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info. Purposes Only)	Current Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,951,226	\$ 30,625					\$ 3,981,851	\$ 5,388,922	\$ 5,405,379	\$ 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)	\$ 297,136						\$ 297,136	\$ 450,000	\$ 350,348	\$ 400,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 105,196						\$ 105,196	\$ 414,280	\$ 302,247	\$ 356,941	
Other Miscellaneous	\$ 384,825						\$ 384,825	\$ 305,093		\$ 303,454	
Total	\$ 4,737,485	\$ 30,625					\$ 4,768,110	\$ 6,609,082	\$ 6,109,461	\$ 8,350,198	
Grants											
AB 1058 Commissioner/Facilitator			\$ 93,287				\$ 93,287	\$ 384,593	\$ 20,892	\$ 380,533	
Other AOC Grants	\$ 0		\$ 0				\$ 0	\$ 22,967	\$ 22,967	\$ 27,000	
Non-AOC Grants											
Total	\$ 0		\$ 93,287				\$ 93,287	\$ 407,560	\$ 43,859	\$ 407,533	
Other Financing Sources											
Interest Income	\$ 7,575	\$ 145					\$ 7,720	\$ 20,500	\$ 13,102	\$ 32,000	
Investment Income											
Donations											
Local Fees	\$ 161,808						\$ 161,808	\$ 230,000	\$ 153,605	\$ 225,000	
Non-Fee Revenues											
Enhanced Collections											
Escheatment								\$ 10,000	\$ 13,113		
Prior Year Revenue	\$ 52,695						\$ 52,695		\$ 90,498		
County Program - Restricted	\$ 3,075	\$ 8,238					\$ 11,313	\$ 12,100	\$ 11,833	\$ 14,600	
Reimbursement Other	\$ (7,004)						\$ (7,004)	\$ 25,000	\$ (1,532)	\$ 45,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 8,911						\$ 8,911	\$ 2,000	\$ 346	\$ 20,000	
Total	\$ 227,060	\$ 8,382					\$ 235,442	\$ 299,600	\$ 280,965	\$ 336,600	
Total Revenues	\$ 4,964,545	\$ 39,007	\$ 93,287				\$ 5,096,839	\$ 7,316,242	\$ 6,434,286	\$ 9,094,331	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,603,958		\$ 205,014				\$ 3,808,973	\$ 5,390,734	\$ 3,986,992	\$ 5,305,261	
Temp Help									\$ 14,791	\$ 13,610	
Overtime	\$ 478		\$ 111				\$ 589		\$ 2,795		
Staff Benefits	\$ 1,665,027		\$ 69,043				\$ 1,734,070	\$ 2,602,209	\$ 1,675,878	\$ 2,831,468	
Total	\$ 5,269,464		\$ 274,168				\$ 5,543,631	\$ 7,992,943	\$ 5,680,456	\$ 8,150,339	
Operating Expenses and Equipment											
General Expense	\$ 81,654		\$ 2,018				\$ 83,672	\$ 241,830	\$ 138,942	\$ 215,508	
Printing	\$ 762						\$ 762	\$ 80,000		\$ 400	
Telecommunications	\$ 17,735		\$ 522				\$ 18,257	\$ 36,094	\$ 20,663	\$ 50,370	
Postage	\$ 19,176		\$ 9				\$ 19,185	\$ 24,050	\$ 19,214	\$ 24,100	
Insurance	\$ 4,926						\$ 4,926	\$ 7,113	\$ 4,450	\$ 6,800	
In-State Travel	\$ 2,790		\$ 1,374				\$ 4,164	\$ 25,750	\$ 8,250	\$ 26,550	
Out-of-State Travel									\$ 544		
Training	\$ 2,335		\$ 720				\$ 3,055	\$ 4,500	\$ 2,237	\$ 7,000	
Security Services	\$ 168,155		\$ 16,843				\$ 184,998	\$ 300,000	\$ 218,138	\$ 364,000	
Facility Operations	\$ 125,848						\$ 125,848	\$ 186,976	\$ 131,302	\$ 193,496	
Utilities											
Contracted Services	\$ 161,118		\$ 678				\$ 161,796	\$ 826,081	\$ 536,006	\$ 834,931	
Consulting and Professional Services	\$ 3,290						\$ 3,290	\$ 44,000	\$ 6,435	\$ 44,000	
Information Technology	\$ 6,959						\$ 6,959	\$ 124,210	\$ 19,325	\$ 68,008	
Major Equipment											
Other Items of Expense	\$ 6,666						\$ 6,666	\$ 9,000	\$ 6,169	\$ 5,500	
Total	\$ 601,415		\$ 22,164				\$ 623,579	\$ 1,909,604	\$ 1,111,674	\$ 1,840,663	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 73,939						\$ 73,939	\$ 101,000	\$ 68,033	\$ 57,350	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (41,372)		\$ 41,372				\$ 0				
Prior Year Expense Adjustment	\$ (173,842)		\$ (11,400)				\$ (185,243)		\$ (14,924)		
Total	\$ (141,275)		\$ 29,971				\$ (111,304)	\$ 101,000	\$ 53,109	\$ 57,350	
Total Expenditures	\$ 5,729,604		\$ 326,303				\$ 6,055,906	\$ 10,003,547	\$ 6,845,239	\$ 10,048,352	
Excess (Deficit) of Revenues Over Expenditures	\$ (765,059)	\$ 39,007	\$ (233,015)				\$ (959,067)	\$ (2,687,305)	\$ (410,953)	\$ (954,021)	
Operating Transfers In (Out)	\$ 11,400		\$ (11,400)				\$ 0	\$ 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)	\$ 2,483,398	\$ 120,258	\$ (244,416)				\$ 2,359,240	\$ 631,002	\$ 3,231,575	\$ 2,688,507	