

**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

08/09/2012

\_\_\_\_\_  
Date

Madera

\_\_\_\_\_  
Court

FY 2011/12 4th Qtr

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Madera  
Court

FY 2011-12 4<sup>th</sup> Qtr  
Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions**

Madera  
Court

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FY 2011-12 3<sup>rd</sup> Qtr  
Fiscal Year and Ending Quarter

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	Positions Filled			
	1st Quarter (OPTIONAL)	2nd Quarter (OPTIONAL)	3rd Quarter (OPTIONAL)	4th Quarter
Court Employee Positions	98	100.5	100.5	98

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

		For the month ended Jun								
		Fiscal Year 2011/12							2010/11	
	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	\$ (129,818)	\$ 81,186	\$ 33,703				\$ 1,663,083	\$ 1,648,155	\$ (266,286)	
Payroll										
Jury										
Revolving										
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (11,110)	\$ (11,110)	\$ 1,731,589	
Credit Card										
Cash on Hand	\$ 1,550							\$ 1,550	\$ 1,550	
Cash with County	\$ 110,176		\$ (33,703)					\$ 76,473	\$ 102,078	
Cash Outside of the AOC										
<b>Total Cash</b>	<b>\$ (18,092)</b>	<b>\$ 81,186</b>	<b>\$ 0</b>				<b>\$ 1,651,974</b>	<b>\$ 1,715,068</b>	<b>\$ 1,568,931</b>	
Short Term Investment	\$ 3,123,229						\$ 164,985	\$ 3,288,214	\$ 4,076,718	
Investment in Financial Institution										
<b>Total Investments</b>	<b>\$ 3,123,229</b>						<b>\$ 164,985</b>	<b>\$ 3,288,214</b>	<b>\$ 4,076,718</b>	
Accrued Revenue	\$ 2,858	\$ 64					\$ 0	\$ 2,922	\$ 4,252	
Accounts Receivable - General									\$ 0	
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 99,114							\$ 99,114	\$ 0	
Due From Other Governments	\$ 11,775	\$ 0						\$ 11,775	\$ 0	
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0	
Due From State	\$ 303,163		\$ 113,760					\$ 416,923	\$ 93,591	
Trust Due To/From							\$ 0	\$ 0		
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 510							\$ 510	\$ 893	
<b>Total Receivables</b>	<b>\$ 417,420</b>	<b>\$ 64</b>	<b>\$ 113,760</b>				<b>\$ 0</b>	<b>\$ 531,245</b>	<b>\$ 98,737</b>	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0	
Salary and Travel Advances									\$ 0	
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>\$ 3,522,558</b>	<b>\$ 81,251</b>	<b>\$ 113,760</b>				<b>\$ 1,816,959</b>	<b>\$ 5,534,527</b>	<b>\$ 5,744,385</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 260,732		\$ 14,637					\$ 275,368	\$ 113,237	
Accounts Payable - General	\$ 5,250		\$ 9				\$ 11,049	\$ 16,308	\$ 65,543	
Due to Other Funds	\$ 0		\$ 99,114				\$ 510	\$ 99,625	\$ 893	
Due to Other Courts	\$ 35							\$ 35	\$ 0	
Due to State	\$ 32							\$ 32	\$ 0	
TC145 Liability							\$ 168,681	\$ 168,681	\$ 185,712	
Due to Other Governments	\$ 13,686							\$ 13,686	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 83		\$ 0					\$ 83	\$ 83	
Interest							\$ 24	\$ 24	\$ 10	
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0	
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 279,818</b>		<b>\$ 113,760</b>				<b>\$ 180,264</b>	<b>\$ 573,841</b>	<b>\$ 365,479</b>	
Civil							\$ 1,228,815	\$ 1,228,815	\$ 1,247,953	
Criminal							\$ 278,573	\$ 278,573	\$ 359,711	
Unreconciled - Civil and Criminal							\$ 50	\$ 50	\$ 50	
Trust Held Outside of the AOC										
Trust Interest Payable							\$ 60,620	\$ 60,620	\$ 61,660	
Miscellaneous Trust										
<b>Total Trust Deposits</b>							<b>\$ 1,568,058</b>	<b>\$ 1,568,058</b>	<b>\$ 1,669,373</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									\$ 0	
Liabilities For Deposits	\$ 5,683						\$ 54,249	\$ 59,932	\$ 60,253	
Jury Fees - Non-Interest							\$ 14,389	\$ 14,389	\$ 6,752	
Fees - Partial Payment & Overpayment									\$ 0	
Uncleared Collections	\$ 0							\$ 0	\$ 0	
Other Miscellaneous Liabilities									\$ 0	
<b>Total Other Liabilities</b>	<b>\$ 5,683</b>						<b>\$ 68,637</b>	<b>\$ 74,321</b>	<b>\$ 67,005</b>	
<b>Total Liabilities</b>	<b>\$ 285,501</b>		<b>\$ 113,760</b>				<b>\$ 1,816,959</b>	<b>\$ 2,216,220</b>	<b>\$ 2,101,857</b>	
<b>Total Fund Balance</b>	<b>\$ 3,237,057</b>	<b>\$ 81,251</b>	<b>\$ 0</b>					<b>\$ 3,318,307</b>	<b>\$ 3,642,528</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,522,558</b>	<b>\$ 81,251</b>	<b>\$ 113,760</b>				<b>\$ 1,816,959</b>	<b>\$ 5,534,527</b>	<b>\$ 5,744,385</b>	

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

<b>For the month ended Jun</b>											
<b>Fiscal Year 2011/12</b>								<b>2010/11</b>			
	<b>Governmental Funds</b>					<b>Proprietary Funds</b>	<b>Fiduciary Funds</b>	<b>Total Funds</b> (Info. Purposes Only)	<b>Current Budget</b> (Annual)	<b>Total Funds</b> (Info. Purposes Only)	<b>Final Budget</b> (Annual)
	<b>General</b>	<b>Special Revenue</b>		<b>Capital Projects</b>	<b>Debt Service</b>						
		<b>Non-Grant</b>	<b>Grant</b>								
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 7,320,991								\$ 7,239,016	\$ 9,165,087	\$ 9,035,065
Trial Court Improvement Fund	\$ 102,472								\$ 50,787	\$ 0	\$ 56,223
Judicial Administration Efficiency & Mod Fund	\$ 700									\$ 2,850	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 449,312								\$ 400,000	\$ 393,947	\$ 450,000
Civil Coordination Reimbursement (45.55)	\$ 489,965								\$ 356,941	\$ 358,258	\$ 342,028
MOU Reimbursements (45.10 and General)	\$ 305,093								\$ 303,454		\$ 1,500
Other Miscellaneous											
	\$ 8,668,533								\$ 8,350,198	\$ 9,920,143	\$ 9,884,814
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 402,949						\$ 380,533	\$ 291,885	\$ 380,533
Other AOC Grants	\$ 22,967		\$ 22,967						\$ 27,000	\$ 0	\$ 26,000
Non-AOC Grants											
	\$ 22,967		\$ 425,916						\$ 407,533	\$ 291,885	\$ 406,533
<b>Other Financing Sources</b>											
Interest Income	\$ 20,262	\$ 275							\$ 20,538	\$ 35,116	\$ 16,000
Investment Income											
Donations											
Local Fees	\$ 230,760								\$ 230,760	\$ 208,813	\$ 255,000
Non-Fee Revenues											
Enhanced Collections											
Escheatment	\$ 13,113								\$ 13,113		
Prior Year Revenue	\$ 90,498								\$ 90,498	\$ 25,634	
County Program - Restricted	\$ 5,700	\$ 11,595							\$ 17,295	\$ 14,600	\$ 13,500
Reimbursement Other	\$ 10,424								\$ 10,424	\$ 45,000	\$ 55,500
Sale of Fixed Assets											
Other Miscellaneous	\$ 357								\$ 357	\$ 20,000	\$ 20,000
	\$ 371,116	\$ 11,870							\$ 382,986	\$ 533,659	\$ 360,000
<b>Total Revenues</b>	<b>\$ 9,062,616</b>	<b>\$ 11,870</b>	<b>\$ 425,916</b>						<b>\$ 9,500,402</b>	<b>\$ 9,094,331</b>	<b>\$ 10,745,886</b>
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 5,101,238		\$ 215,263						\$ 5,316,501	\$ 5,305,261	\$ 5,742,547
Temp Help	\$ 22,443								\$ 22,443	\$ 13,610	\$ 18,229
Overtime	\$ 2,606		\$ 194						\$ 2,800	\$ 120	\$ 13,214
Staff Benefits	\$ 2,124,267		\$ 117,128						\$ 2,241,395	\$ 2,831,468	\$ 2,345,194
	\$ 7,250,555		\$ 332,585						\$ 7,583,139	\$ 8,150,339	\$ 8,100,955
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 306,808		\$ 22,301						\$ 329,109	\$ 215,508	\$ 416,983
Printing	\$ 115,362		\$ 1,174						\$ 116,537	\$ 400	\$ 2,300
Telecommunications	\$ 28,761		\$ 622						\$ 29,383	\$ 50,370	\$ 28,341
Postage	\$ 28,055								\$ 28,055	\$ 24,100	\$ 27,239
Insurance	\$ 6,705								\$ 6,705	\$ 6,800	\$ 34,800
In-State Travel	\$ 6,511		\$ 3,827						\$ 10,338	\$ 8,000	\$ 9,000
Out-of-State Travel	\$ 544								\$ 544	\$ 8,064	\$ 9,130
Training	\$ 3,685		\$ 950						\$ 4,635	\$ 7,000	\$ 10,500
Security Services	\$ 432,558		\$ 35,375						\$ 467,934	\$ 364,000	\$ 800,000
Facility Operations	\$ 198,093								\$ 198,093	\$ 193,496	\$ 376,720
Utilities											
Contracted Services	\$ 726,323								\$ 726,323	\$ 834,931	\$ 832,250
Consulting and Professional Services	\$ 73,330								\$ 73,330	\$ 44,000	\$ 46,000
Information Technology	\$ 156,825								\$ 156,825	\$ 68,008	\$ 208,958
Major Equipment											\$ (1,159)
Other Items of Expense	\$ 8,404								\$ 8,404	\$ 5,500	\$ 7,000
	\$ 2,091,964		\$ 64,250						\$ 2,156,214	\$ 1,840,663	\$ 2,693,369
<b>Special Items of Expense</b>											
Grand Jury											
Jury Costs	\$ 100,194								\$ 100,194	\$ 57,350	\$ 62,417
Judgements, Settlements and Claims										\$ 158,759	\$ 55,100
Debt Service											
Other											
<b>Capital Costs</b>											
Internal Cost Recovery	\$ (52,373)		\$ 52,373						\$ 0		\$ 0
Prior Year Expense Adjustment	\$ (58,783)		\$ 43,859						\$ (14,924)	\$ (38,228)	\$ 0
	\$ (10,963)		\$ 96,233						\$ 85,270	\$ 57,350	\$ 55,100
<b>Total Expenditures</b>	<b>\$ 9,331,556</b>		<b>\$ 493,067</b>						<b>\$ 9,824,623</b>	<b>\$ 10,048,352</b>	<b>\$ 10,234,866</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ (268,940)</b>	<b>\$ 11,870</b>	<b>\$ (67,151)</b>						<b>\$ (324,221)</b>	<b>\$ (954,021)</b>	<b>\$ 511,020</b>
<b>Operating Transfers In (Out)</b>	<b>\$ (67,151)</b>		<b>\$ 67,151</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
Ending Balance (Deficit)	\$ 3,237,057	\$ 81,251	\$ 0						\$ 3,318,307	\$ 2,688,507	\$ 2,915,344

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

	For the month ended Jun									
	Fiscal Year 2011/12							2010/11		
	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	\$ 2,682,494	\$ 359,280			\$ 0		\$ 3,041,774	\$ 3,055,513	\$ 3,011,490	\$ 2,931,574
Traffic & Other Infractions	\$ 464,860	\$ 78,792					\$ 543,651	\$ 392,057	\$ 505,365	\$ 363,953
Other Criminal Cases	\$ 764,121	\$ 66,987					\$ 831,108	\$ 941,172	\$ 763,979	\$ 966,880
Civil	\$ 433,921	\$ 45,734					\$ 479,655	\$ 392,036	\$ 393,589	\$ 335,216
Family & Children Services	\$ 1,317,607	\$ 133,442			\$ 0	\$ 0	\$ 1,451,049	\$ 1,404,636	\$ 1,531,492	\$ 1,491,651
Probate, Guardianship & Mental Health Services	\$ 17,883	\$ 7,469					\$ 25,352	\$ 35,060	\$ 50,423	\$ 116,977
Juvenile Dependency Services	\$ 134,363	\$ 54,446					\$ 188,809	\$ 216,690	\$ 174,258	\$ 158,670
Juvenile Delinquency Services	\$ 29,277	\$ 7,824					\$ 37,101	\$ 53,988	\$ 47,689	\$ 98,451
Other Court Operations	\$ 210,295	\$ 12,077					\$ 222,371	\$ 338,086	\$ 223,862	\$ 216,668
Court Interpreters	\$ 421,374	\$ 157,027					\$ 578,401	\$ 710,630	\$ 536,749	\$ 759,112
Jury Services	\$ 237,856	\$ 88,417	\$ 100,194				\$ 426,466	\$ 285,588	\$ 311,078	\$ 273,082
Security	\$ 467,685						\$ 465,977	\$ 364,000	\$ 848,135	\$ 800,000
<b>Trial Court Operations Program</b>	<b>\$ 6,714,050</b>	<b>\$ 1,479,179</b>	<b>\$ 100,194</b>		<b>\$ 0</b>	<b>\$ (1,708)</b>	<b>\$ 8,291,714</b>	<b>\$ 8,189,456</b>	<b>\$ 8,398,110</b>	<b>\$ 8,512,234</b>
Enhanced Collections										
Other Non-Court Operations										
<b>Non-Court Operations Program</b>										
Executive Office	\$ 224,703	\$ 139,300					\$ 364,003	\$ 783,233	\$ 501,250	\$ 1,173,914
Fiscal Services	\$ 275,018	\$ 121,633					\$ 396,651	\$ 355,300	\$ 317,941	\$ 296,860
Human Resources	\$ 203,234	\$ 29,912					\$ 233,146	\$ 210,299	\$ 214,017	\$ 199,711
Business & Facilities Services	\$ 62,317	\$ 213,153					\$ 275,470	\$ 266,051	\$ 378,941	\$ 261,028
Information Technology	\$ 103,817	\$ 173,037					\$ 263,638	\$ 244,013	\$ 424,608	\$ 423,764
<b>Court Administration Program</b>	<b>\$ 869,089</b>	<b>\$ 677,035</b>				<b>\$ (13,216)</b>	<b>\$ 1,532,909</b>	<b>\$ 1,858,896</b>	<b>\$ 1,836,757</b>	<b>\$ 2,355,277</b>
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 7,583,139</b>	<b>\$ 2,156,214</b>	<b>\$ 100,194</b>		<b>\$ 0</b>	<b>\$ (14,924)</b>	<b>\$ 9,824,623</b>	<b>\$ 10,048,352</b>	<b>\$ 10,234,866</b>	<b>\$ 10,867,511</b>

