

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

12-8-11

Date

Madera

Court

FY 2011-12 1st Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Madera

Court

FY 2011-12 1st Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions

Madera

Court

FY 2011-12 1st Qtr

Fiscal Year and Ending Quarter

	Total Authorized Court Positions ¹	Positions Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	111	98			

¹ 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 Sep									
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						
ASSETS									
Operations	\$ (329,581)	\$ 72,545	\$ 21,900				\$ 3,100	\$ (232,036)	\$ (36,266)
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 1,164,620	\$ 1,164,620	\$ 1,670,988
Credit Card									
Cash on Hand	\$ 1,550							\$ 1,550	\$ 1,550
Cash with County	\$ 137,334		\$ (35,373)					\$ 101,961	\$ 86,653
Total Cash	\$ (190,696)	\$ 72,545	\$ (13,473)				\$ 1,167,719	\$ 1,036,095	\$ 1,722,926
Short Term Investment	\$ 3,817,890						\$ 169,886	\$ 3,987,775	\$ 3,328,655
Investment in Financial Institution									
Total Investments	\$ 3,817,890						\$ 169,886	\$ 3,987,775	\$ 3,328,655
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 671
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									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 678							\$ 678	
Total Receivables	\$ 678	\$ 0	\$ 0				\$ 0	\$ 678	\$ 671
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	\$ 3,627,871	\$ 72,545	\$ (13,473)				\$ 1,337,605	\$ 5,024,548	\$ 5,052,252
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 6,594		\$ 9				\$ 28,334	\$ 34,938	\$ 2,484
Due to Other Funds			\$ 0				\$ 678	\$ 678	\$ 671
Due to Other Courts									\$ 0
Due to State									
TC145 Liability							\$ 172,974	\$ 172,974	\$ 180,337
Due to Other Governments									
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 83		\$ 0					\$ 83	\$ 83
Interest							\$ 157	\$ 157	\$ 256
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 6,677		\$ 9				\$ 202,143	\$ 208,830	\$ 183,831
Civil							\$ 719,471	\$ 719,471	\$ 1,194,708
Criminal							\$ 297,845	\$ 297,845	\$ 351,363
Unreconciled - Civil and Criminal							\$ 50	\$ 50	\$ 50
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 59,721	\$ 59,721	\$ 60,527
Miscellaneous Trust									
Total Trust Deposits							\$ 1,077,087	\$ 1,077,087	\$ 1,606,647
Accrued Payroll									\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities									\$ 0
Revenue Collected in Advance									
Liabilities For Deposits	\$ 5,683						\$ 54,249	\$ 59,932	\$ 61,453
Jury Fees - Non-Interest							\$ 4,127	\$ 4,127	\$ 7,320
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 5,683						\$ 58,376	\$ 64,059	\$ 68,774
Total Liabilities	\$ 12,361		\$ 9				\$ 1,337,605	\$ 1,349,975	\$ 1,859,252
Fund Balance - Restricted	\$ 115,000	\$ 57,159	\$ 0					\$ 172,159	\$ 172,159
Fund Balance - Unrestricted									
Designated	\$ 2,959,349							\$ 2,959,349	\$ 2,696,350
Undesignated	\$ 498,798	\$ 12,222	\$ 0					\$ 511,020	\$ 262,999
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 42,363	\$ 3,165	\$ (13,483)					\$ 32,045	\$ 61,492
Total Fund Balance	\$ 3,615,510	\$ 72,545	\$ (13,483)					\$ 3,674,573	\$ 3,193,000
Total Liabilities and Fund Balance	\$ 3,627,871	\$ 72,545	\$ (13,473)				\$ 1,337,605	\$ 5,024,548	\$ 5,052,252

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

For the month ended Sep

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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 675,770	\$ 40,590					\$ 716,360	\$ 3,061,513	\$ 702,529	\$ 2,931,574
Traffic & Other Infractions	\$ 110,475	\$ 1,308					\$ 111,784	\$ 392,057	\$ 116,757	\$ 363,953
Other Criminal Cases	\$ 188,704	\$ 1,880					\$ 190,583	\$ 941,172	\$ 162,141	\$ 966,880
Civil	\$ 109,871	\$ 1,274					\$ 111,145	\$ 392,036	\$ 87,045	\$ 335,216
Family & Children Services	\$ 337,699	\$ 9,260					\$ 346,959	\$ 1,412,636	\$ 360,109	\$ 1,491,651
Probate, Guardianship & Mental Health Services	\$ 2,626	\$ 232					\$ 2,858	\$ 35,060	\$ 14,290	\$ 116,977
Juvenile Dependency Services	\$ 38,961	\$ 239					\$ 39,200	\$ 216,690	\$ 20,354	\$ 158,670
Juvenile Delinquency Services	\$ 13,106	\$ 204					\$ 13,309	\$ 53,988	\$ 11,506	\$ 98,451
Other Court Operations	\$ 55,309						\$ 55,309	\$ 338,086	\$ 54,968	\$ 216,668
Court Interpreters	\$ 66,099	\$ 56,489					\$ 122,588	\$ 710,630	\$ 126,590	\$ 759,112
Jury Services	\$ 51,073	\$ 2,273	\$ 24,047				\$ 77,392	\$ 285,588	\$ 62,337	\$ 273,082
Security		\$ 57,342					\$ 57,342		\$ 152,395	\$ 800,000
Trial Court Operations Program	\$ 1,649,692	\$ 171,090	\$ 24,047				\$ 1,844,829	\$ 7,839,456	\$ 1,871,021	\$ 8,512,234
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 56,524	\$ 5,928					\$ 62,452	\$ 783,233	\$ 96,342	\$ 1,173,914
Fiscal Services	\$ 68,366	\$ 6,093					\$ 74,459	\$ 355,300	\$ 75,125	\$ 296,860
Human Resources	\$ 53,313	\$ 69					\$ 53,382	\$ 210,299	\$ 45,181	\$ 199,711
Business & Facilities Services	\$ 15,562	\$ 47,564					\$ 63,126	\$ 616,051	\$ 71,661	\$ 261,028
Information Technology	\$ 25,354	\$ (11,013)					\$ 14,341	\$ 244,013	\$ (7,062)	\$ 423,764
Court Administration Program	\$ 219,118	\$ 48,641					\$ 267,759	\$ 2,208,896	\$ 281,246	\$ 2,355,277
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0			
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,868,810	\$ 219,731	\$ 24,047				\$ 2,112,588	\$ 10,048,352	\$ 2,152,268	\$ 10,867,511

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

For the month ended Sep											
Fiscal Year 2011/12										2010/11	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,759,688						\$ 1,759,688	\$ 7,239,016	\$ 1,937,593	\$ 9,035,065	
Trial Court Improvement Fund	\$ 50,787						\$ 50,787	\$ 50,787	\$ 0	\$ 56,223	
Judicial Administration Efficiency & Mod Fund	\$ 700						\$ 700		\$ 2,850		
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 108,377						\$ 108,377	\$ 400,000	\$ 111,600	\$ 450,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 55,751						\$ 55,751	\$ 356,941	\$ 103,575	\$ 342,026	
Other Miscellaneous								\$ 303,454		\$ 1,500	
	\$ 1,975,303						\$ 1,975,303	\$ 8,350,198	\$ 2,155,619	\$ 9,884,814	
Grants											
AB 1058 Commissioner/Facilitator			\$ 90,498				\$ 90,498	\$ 380,533	\$ (23,547)	\$ 380,533	
Other AOC Grants			\$ 11,484				\$ 11,484	\$ 27,000	\$ 0	\$ 26,000	
Non-AOC Grants											
			\$ 101,982				\$ 101,982	\$ 407,533	\$ (23,547)	\$ 406,533	
Other Financing Sources											
Interest Income	\$ 3,643	\$ 2					\$ 3,645	\$ 32,000	\$ 10,638	\$ 16,000	
Investment Income											
Donations											
Local Fees	\$ 57,233						\$ 57,233	\$ 225,000	\$ 50,700	\$ 255,000	
Non-Fee Revenues											
Enhanced Collections											
Escheatment	\$ 3,343						\$ 3,343				
Prior Year Revenue									\$ (6,360)		
County Program - Restricted	\$ 1,700	\$ 3,163					\$ 4,863	\$ 14,600	\$ 22,906	\$ 13,500	
Reimbursement Other	\$ (1,736)						\$ (1,736)	\$ 45,000	\$ 3,803	\$ 55,500	
Sale of Fixed Assets											
Other Miscellaneous								\$ 20,000		\$ 20,000	
	\$ 64,183	\$ 3,165					\$ 67,348	\$ 336,600	\$ 81,688	\$ 360,000	
Total Revenues	\$ 2,039,486	\$ 3,165	\$ 101,982				\$ 2,144,633	\$ 9,094,331	\$ 2,213,759	\$ 10,651,347	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,231,845		\$ 78,472				\$ 1,310,317	\$ 5,305,261	\$ 1,309,875	\$ 5,742,547	
Temp Help	\$ 4,956						\$ 4,956	\$ 13,610		\$ 13,214	
Overtime	\$ 57						\$ 57		\$ (10)		
Staff Benefits	\$ 524,174		\$ 29,305				\$ 553,479	\$ 2,831,468	\$ 486,589	\$ 2,345,194	
	\$ 1,761,033		\$ 107,777				\$ 1,868,810	\$ 8,150,339	\$ 1,796,454	\$ 8,100,955	
Operating Expenses and Equipment											
General Expense	\$ 13,173		\$ 82				\$ 13,255	\$ 215,508	\$ 47,105	\$ 309,198	
Printing								\$ 400	\$ 0	\$ 2,300	
Telecommunications	\$ 6,469		\$ 111				\$ 6,580	\$ 50,370	\$ 8,677	\$ 65,600	
Postage	\$ 4,339						\$ 4,339	\$ 24,100	\$ 2,102	\$ 34,800	
Insurance	\$ 1,636						\$ 1,636	\$ 6,800		\$ 9,000	
In-State Travel	\$ 1,318		\$ 3,827				\$ 5,145	\$ 26,550	\$ 942	\$ 9,130	
Out-of-State Travel											
Training	\$ (133)		\$ 950				\$ 817	\$ 7,000	\$ 2,626	\$ 10,500	
Security Services	\$ 55,172		\$ 2,718				\$ 57,890	\$ 364,000	\$ 153,675	\$ 800,000	
Facility Operations	\$ 43,502						\$ 43,502	\$ 193,496	\$ 50,770	\$ 376,720	
Utilities											
Contracted Services	\$ 80,996						\$ 80,996	\$ 834,931	\$ 101,367	\$ 832,250	
Consulting and Professional Services	\$ 2,485						\$ 2,485	\$ 44,000	\$ 7,907	\$ 46,000	
Information Technology	\$ 1,717						\$ 1,717	\$ 68,008	\$ 7,687	\$ 208,958	
Major Equipment											
Other Items of Expense	\$ 1,369						\$ 1,369	\$ 5,500	\$ 1,052	\$ 7,000	
	\$ 212,043		\$ 7,688				\$ 219,731	\$ 1,840,663	\$ 383,910	\$ 2,711,456	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 24,047						\$ 24,047	\$ 57,350	\$ 10,132	\$ 55,100	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment									\$ (38,228)		
	\$ 24,047						\$ 24,047	\$ 57,350	\$ (28,096)	\$ 55,100	
Total Expenditures	\$ 1,997,123		\$ 115,465				\$ 2,112,588	\$ 10,048,352	\$ 2,152,268	\$ 10,867,511	
Excess (Deficit) of Revenues Over Expenditures	\$ 42,363	\$ 3,165	\$ (13,483)				\$ 32,045	\$ (954,021)	\$ 61,492	\$ (216,164)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,573,148	\$ 69,380	\$ 0				\$ 3,642,528	\$ 3,642,528	\$ 3,131,508	\$ 3,131,508	
Ending Balance (Deficit)	\$ 3,615,510	\$ 72,545	\$ (13,483)				\$ 3,674,573	\$ 2,688,507	\$ 3,193,000	\$ 2,915,344	