

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.



Signature of Presiding Judge or Court Executive

2-13-14

Date

Madera Superior Court

Court

FY 2013-14 2nd Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Madera Superior Court
Court

FY 2013-14 2nd Qtr
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Madera Superior Court
 Court

FY2013-14 2nd 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) | 107 | 97 | 97 | | |

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 2013/14 | | | | | | | | | |
| | 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 | \$ (134,500) | \$ 166,881 | \$ (14,697) | | | | \$ 639,728 | \$ 657,412 | \$ 1,140,254 |
| Payroll | | | | | | | | | |
| Jury | | | | | | | | | |
| Revolving | | | | | | | | | |
| Other | | | | | | | | | |
| Distribution | | | | | | | | | |
| Civil Filing Fees | | | | | | | \$ 0 | \$ 0 | \$ 0 |
| Trust | | | | | | | \$ (1,782) | \$ (1,782) | \$ (33,067) |
| Credit Card | | | | | | | | | |
| Cash on Hand | \$ 1,550 | | | | | | | \$ 1,550 | \$ 1,550 |
| Cash with County | \$ 159,340 | | \$ (28,403) | | | | | \$ 130,937 | \$ 78,673 |
| Cash Outside of the AOC | | | | | | | | | |
| Total Cash | \$ 26,390 | \$ 166,881 | \$ (43,100) | | | | \$ 637,946 | \$ 788,116 | \$ 1,187,410 |
| Short Term Investment | \$ 3,059,882 | | | | | | \$ 130,376 | \$ 3,190,258 | \$ 2,576,399 |
| Investment in Financial Institution | | | | | | | | | |
| Total Investments | \$ 3,059,882 | | | | | | \$ 130,376 | \$ 3,190,258 | \$ 2,576,399 |
| 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 |
| Due From State | \$ 0 | \$ 0 | \$ 0 | | | | | \$ 0 | \$ 0 |
| Trust Due To/From | | | | | | | | | |
| Distribution Due To/From | | | | | | | | | |
| Civil Filing Fee Due To/From | | | | | | | | | |
| General Due To/From | \$ 251 | | | | | | | \$ 251 | \$ 381 |
| Total Receivables | \$ 251 | \$ 0 | \$ 0 | | | | \$ 0 | \$ 251 | \$ 381 |
| 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 | \$ 3,086,523 | \$ 166,881 | \$ (43,100) | | | | \$ 768,321 | \$ 3,978,625 | \$ 3,764,191 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | |
| Accrued Liabilities | \$ 0 | | \$ 0 | | | | | \$ 0 | \$ 0 |
| Accounts Payable - General | \$ 1,501 | | \$ 0 | | | | \$ 275 | \$ 1,776 | \$ 1,050 |
| Due to Other Funds | \$ 0 | | \$ 0 | | | | \$ 251 | \$ 251 | \$ 381 |
| Due to Other Courts | | | | | | | | | \$ 0 |
| Due to State | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| TC145 Liability | | | | | | | \$ 136,645 | \$ 136,645 | \$ 0 |
| Due to Other Governments | | | | | | | | | \$ 0 |
| AB145 Due to Other Government Agency | | | | | | | | | |
| Due to Other Public Agencies | | | | | | | | | |
| Sales and Use Tax | \$ 0 | | \$ 0 | | | | | \$ 0 | \$ 0 |
| Interest | | | | | | | \$ 68 | \$ 68 | \$ 124 |
| Miscellaneous Accts. Pay. and Accrued Liab. | | | | | | | | | |
| Total Accounts Payable and Accrued Liab. | \$ 1,501 | | \$ 0 | | | | \$ 137,239 | \$ 138,739 | \$ 1,555 |
| Civil | | | | | | | \$ 294,722 | \$ 294,722 | \$ 626,332 |
| Criminal | | | | | | | \$ 140,178 | \$ 140,178 | \$ 288,535 |
| Unreconciled - Civil and Criminal | | | | | | | \$ 50 | \$ 50 | \$ 50 |
| Trust Held Outside of the AOC | | | | | | | | | |
| Trust Interest Payable | | | | | | | \$ 58,716 | \$ 58,716 | \$ 60,962 |
| Miscellaneous Trust | | | | | | | | | |
| Total Trust Deposits | | | | | | | \$ 493,666 | \$ 493,666 | \$ 975,879 |
| Accrued Payroll | | | | | | | | | |
| Benefits Payable | | | | | | | | | |
| Deferred Compensation Payable | | | | | | | | | |
| Deductions Payable | | | | | | | | | |
| Payroll Clearing | | | | | | | | | |
| Total Payroll Liabilities | | | | | | | | | |
| Revenue Collected in Advance | \$ 8,407 | | | | | | | | |
| Liabilities For Deposits | | | | | | | \$ 82,301 | \$ 90,708 | \$ 60,874 |
| Jury Fees - Non-Interest | | | | | | | \$ 55,116 | \$ 55,116 | \$ 53,435 |
| Fees - Partial Payment & Overpayment | | | | | | | | | |
| Uncleared Collections | | | | | | | | | |
| Other Miscellaneous Liabilities | | | | | | | | | |
| Total Other Liabilities | \$ 8,407 | | | | | | \$ 137,417 | \$ 145,824 | \$ 114,309 |
| Total Liabilities | \$ 9,908 | | \$ 0 | | | | \$ 768,321 | \$ 778,229 | \$ 1,091,743 |
| Total Fund Balance | \$ 3,076,615 | \$ 166,881 | \$ (43,100) | | | | | \$ 3,200,395 | \$ 2,672,448 |
| Total Liabilities and Fund Balance | \$ 3,086,523 | \$ 166,881 | \$ (43,100) | | | | \$ 768,321 | \$ 3,978,625 | \$ 3,764,191 |

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 2013/14 | | | | | | | | | | | |
| 2012/13 | | | | | | | | | | | |
| | 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 | \$ 4,180,398 | \$ 21,875 | | | | | \$ 4,202,273 | \$ 6,557,545 | \$ 2,605,786 | \$ 5,388,922 | |
| Improvement and Modernization Fund | \$ 16,522 | | | | | | \$ 16,522 | \$ 50,787 | \$ (898) | \$ 50,787 | |
| Judges' Compensation (45.25) | | | | | | | | | | | |
| Court Interpreter (45.45) | \$ 269,023 | | | | | | \$ 269,023 | \$ 410,000 | \$ 198,767 | \$ 450,000 | |
| Civil Coordination Reimbursement (45.55) | | | | | | | | | | | |
| MOU Reimbursements (45.10 and General) | \$ 68,660 | | | | | | \$ 68,660 | \$ 371,540 | \$ 65,619 | \$ 414,280 | |
| Other Miscellaneous | \$ 384,825 | | | | | | \$ 384,825 | \$ 384,825 | \$ 305,093 | \$ 305,093 | |
| | \$ 4,919,428 | \$ 21,875 | | | | | \$ 4,941,303 | \$ 7,774,697 | \$ 3,174,367 | \$ 6,609,082 | |
| Grants | | | | | | | | | | | |
| AB 1058 Commissioner/Facilitator | | | \$ 159,739 | | | | \$ 159,739 | \$ 384,593 | \$ 0 | \$ 384,593 | |
| Other AOC Grants | \$ 0 | | \$ 0 | | | | \$ 0 | \$ 22,236 | \$ 0 | \$ 22,967 | |
| Non-AOC Grants | | | | | | | | | | | |
| | \$ 0 | | \$ 159,739 | | | | \$ 159,740 | \$ 406,829 | \$ 0 | \$ 407,560 | |
| Other Financing Sources | | | | | | | | | | | |
| Interest Income | \$ 2,742 | \$ 85 | | | | | \$ 2,826 | \$ 5,900 | \$ 4,408 | \$ 20,500 | |
| Investment Income | | | | | | | | | | | |
| Donations | | | | | | | | | | | |
| Local Fees | \$ 87,012 | | | | | | \$ 87,012 | \$ 218,000 | \$ 91,984 | \$ 230,000 | |
| Non-Fee Revenues | | | | | | | | | | | |
| Enhanced Collections | | | | | | | | | | | |
| Escheatment | \$ 35,421 | | | | | | \$ 35,421 | | | \$ 10,000 | |
| Prior Year Revenue | \$ 72,901 | | | | | | \$ 72,901 | | \$ 52,695 | | |
| County Program - Restricted | | | | | | | \$ 4,481 | \$ 10,986 | \$ 7,973 | \$ 12,100 | |
| Reimbursement Other | \$ 5,880 | \$ 4,481 | | | | | \$ 5,880 | \$ 23,000 | \$ (8,880) | \$ 25,000 | |
| Sale of Fixed Assets | | | | | | | | | | | |
| Other Miscellaneous | \$ 1,703 | | | | | | \$ 1,703 | \$ 1,600 | \$ 6,797 | \$ 2,000 | |
| | \$ 205,658 | \$ 4,566 | | | | | \$ 210,224 | \$ 259,486 | \$ 154,977 | \$ 299,600 | |
| Total Revenues | \$ 5,125,087 | \$ 26,441 | \$ 159,739 | | | | \$ 5,311,267 | \$ 8,441,012 | \$ 3,329,344 | \$ 7,316,242 | |
| EXPENDITURES | | | | | | | | | | | |
| Personal Services | | | | | | | | | | | |
| Salaries - Permanent | \$ 2,323,343 | | \$ 132,040 | | | | \$ 2,455,383 | \$ 4,896,674 | \$ 2,564,227 | \$ 5,390,734 | |
| Temp Help | \$ 396 | | \$ 426 | | | | \$ 822 | \$ 1,200 | \$ 578 | | |
| Overtime | \$ 1,106,606 | | \$ 55,437 | | | | \$ 1,162,043 | \$ 2,437,798 | \$ 1,163,745 | \$ 2,602,209 | |
| Staff Benefits | | | | | | | | | | | |
| | \$ 3,430,345 | | \$ 187,903 | | | | \$ 3,618,248 | \$ 7,335,672 | \$ 3,728,550 | \$ 7,992,943 | |
| Operating Expenses and Equipment | | | | | | | | | | | |
| General Expense | \$ 47,974 | | \$ 1,353 | | | | \$ 49,327 | \$ 863,510 | \$ 19,087 | \$ 241,830 | |
| Printing | | | | | | | | \$ 50,000 | \$ 63 | \$ 80,000 | |
| Telecommunications | \$ 42,230 | | \$ 321 | | | | \$ 42,551 | \$ 234,383 | \$ 11,523 | \$ 36,094 | |
| Postage | \$ 14,109 | | | | | | \$ 14,109 | \$ 24,050 | \$ 13,330 | \$ 24,050 | |
| Insurance | \$ 5,830 | | | | | | \$ 5,830 | \$ 7,065 | \$ 4,926 | \$ 7,119 | |
| In-State Travel | \$ 2,794 | | \$ 3,326 | | | | \$ 6,120 | \$ 22,675 | \$ 2,421 | \$ 25,750 | |
| Out-of-State Travel | | | | | | | | | | | |
| Training | | | \$ 970 | | | | \$ 970 | \$ 4,050 | \$ 795 | \$ 4,500 | |
| Security Services | \$ 104,149 | | \$ 8,967 | | | | \$ 113,116 | \$ 289,500 | \$ (17,456) | \$ 300,000 | |
| Facility Operations | \$ 91,098 | | | | | | \$ 91,098 | \$ 186,702 | \$ 78,524 | \$ 186,976 | |
| Utilities | | | | | | | | | | | |
| Contracted Services | \$ 127,483 | | | | | | \$ 127,483 | \$ 678,350 | \$ 90,208 | \$ 826,081 | |
| Consulting and Professional Services | \$ 2,660 | | | | | | \$ 2,660 | \$ 39,700 | \$ 1,120 | \$ 44,000 | |
| Information Technology | \$ 0 | | | | | | \$ 0 | \$ 129,448 | \$ 622 | \$ 124,210 | |
| Major Equipment | | | | | | | | | | | |
| Other Items of Expense | \$ 4,351 | | | | | | \$ 4,351 | \$ 9,000 | \$ 5,229 | \$ 9,000 | |
| | \$ 442,677 | | \$ 14,937 | | | | \$ 457,614 | \$ 2,538,433 | \$ 210,391 | \$ 1,909,604 | |
| Special Items of Expense | | | | | | | | | | | |
| Grand Jury | | | | | | | | | | | |
| Jury Costs | \$ 58,816 | | | | | | \$ 58,816 | \$ 136,000 | \$ 47,598 | \$ 101,000 | |
| Judgements, Settlements and Claims | | | | | | | | | | | |
| Debt Service | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| Capital Costs | | | | | | | | | | | |
| Internal Cost Recovery | | | | | | | | | | | |
| Prior Year Expense Adjustment | | | | | | | | | | | |
| | \$ 58,816 | | | | | | \$ 58,816 | \$ 136,000 | \$ 47,598 | \$ 101,000 | |
| Total Expenditures | \$ 3,931,838 | | \$ 202,839 | | | | \$ 4,134,677 | \$ 10,010,105 | \$ 3,986,539 | \$ 10,003,547 | |
| Excess (Deficit) of Revenues Over Expenditures | \$ 1,193,249 | \$ 26,441 | \$ (43,100) | | | | \$ 1,176,590 | \$ (1,569,093) | \$ (657,195) | \$ (2,687,305) | |
| Operating Transfers In (Out) | | | | | | | | \$ 0 | \$ 11,336 | \$ 0 | |
| Fund Balance (Deficit) | | | | | | | | | | | |
| Beginning Balance (Deficit) | \$ 1,883,366 | \$ 140,440 | \$ 0 | | | | \$ 2,023,806 | \$ 2,023,806 | \$ 3,318,307 | \$ 3,318,307 | |
| Ending Balance (Deficit) | \$ 3,076,615 | \$ 166,881 | \$ (43,100) | | | | \$ 3,200,395 | \$ 454,713 | \$ 2,672,448 | \$ 631,002 | |

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

| For the month ended December | | | | | | | | | | |
|---|---------------------|----------------------------------|--------------------------|---------------|------------------------|-------------------------------|----------------------|-------------------------|----------------------|-----------------------|
| Fiscal Year 2013/14 | | | | | | | | | 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 | \$ 1,370,055 | \$ 68,281 | | | | | \$ 1,438,335 | \$ 2,941,738 | \$ 1,444,699 | \$ 3,172,627 |
| Traffic & Other Infractions | \$ 199,458 | \$ 2,229 | | | | | \$ 201,687 | \$ 327,193 | \$ 210,349 | \$ 363,296 |
| Other Criminal Cases | \$ 352,976 | \$ 3,656 | | | | | \$ 356,632 | \$ 891,401 | \$ 344,196 | \$ 903,983 |
| Civil | \$ 199,607 | \$ 2,597 | | | | | \$ 202,203 | \$ 347,841 | \$ 180,461 | \$ 390,316 |
| Family & Children Services | \$ 636,187 | \$ 13,206 | | | | | \$ 649,393 | \$ 1,222,707 | \$ 639,867 | \$ 1,298,126 |
| Probate, Guardianship & Mental Health Services | \$ 4,658 | \$ 378 | | | | | \$ 5,035 | \$ 127,176 | \$ 46,269 | \$ 154,268 |
| Juvenile Dependency Services | \$ 64,024 | \$ 19,711 | | | | | \$ 83,735 | \$ 115,765 | \$ 66,255 | \$ 195,373 |
| Juvenile Delinquency Services | \$ 10,939 | \$ 580 | | | | | \$ 11,520 | \$ 104,373 | \$ 9,012 | \$ 81,266 |
| Other Court Operations | \$ 57,331 | \$ 71 | | | | | \$ 57,402 | \$ 155,721 | \$ 55,900 | \$ 212,205 |
| Court Interpreters | \$ 199,916 | \$ 65,760 | | | | | \$ 265,676 | \$ 352,933 | \$ 278,393 | \$ 570,681 |
| Jury Services | \$ 104,323 | \$ 3,650 | \$ 58,816 | | | | \$ 166,788 | \$ 387,685 | \$ 149,909 | \$ 382,161 |
| Security | | \$ 113,116 | | | | | \$ 113,116 | | \$ (22,111) | \$ 25,000 |
| Trial Court Operations Program | \$ 3,199,473 | \$ 293,234 | \$ 58,816 | | | | \$ 3,551,523 | \$ 6,974,533 | \$ 3,403,198 | \$ 7,749,302 |
| Enhanced Collections | | | | | | | | | | |
| Other Non-Court Operations | | | | | | | | | | |
| Non-Court Operations Program | | | | | | | | | | |
| Executive Office | \$ 121,801 | \$ 25,315 | | | | | \$ 147,116 | \$ 799,939 | \$ 199,669 | \$ 884,341 |
| Fiscal Services | \$ 126,500 | \$ 12,978 | | | | | \$ 139,479 | \$ 418,094 | \$ 128,712 | \$ 356,615 |
| Human Resources | \$ 106,541 | \$ 2,258 | | | | | \$ 108,799 | \$ 234,684 | \$ 98,322 | \$ 201,366 |
| Business & Facilities Services | \$ 33,420 | \$ 121,260 | | | | | \$ 154,681 | \$ 1,100,023 | \$ 105,408 | \$ 533,169 |
| Information Technology | \$ 30,512 | \$ 2,568 | | | | | \$ 33,080 | \$ 482,832 | \$ 51,229 | \$ 278,754 |
| Court Administration Program | \$ 418,775 | \$ 164,379 | | | | | \$ 583,154 | \$ 3,035,572 | \$ 583,342 | \$ 2,254,245 |
| Expenditures Not Distributed or Posted to a Program | \$ 0 | \$ 0 | | | | | \$ 0 | | \$ 0 | |
| Prior Year Adjustments Not Posted to a Program | | | | | | | | | | |
| Total | \$ 3,618,248 | \$ 457,614 | \$ 58,816 | | | | \$ 4,134,677 | \$ 10,010,105 | \$ 3,986,539 | \$ 10,003,547 |