

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

8-13-14

Date

Madera Superior Court
Court

FY 2013-14 4th Qtr
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Madera Superior Court
Court

FY 2013-14 4th 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 Superior Court
 Court

FY2013-14 4th 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	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 June									
Fiscal Year 2013/14									
	Governmental Funds						Total Funds (Info. Purposes Only)	2012/13 Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
ASSETS									
Operations	\$ (636,931)	\$ 547,785	\$ 29,588				\$ 649,758	\$ 590,201	\$ 634,218
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,548)	\$ (4,548)	\$ (25,741)
Credit Card									
Cash on Hand	\$ 1,550							\$ 1,550	\$ 1,550
Cash with County	\$ 115,153		\$ (29,588)					\$ 85,564	\$ 108,391
Cash Outside of the AOC									
Total Cash	\$ (520,228)	\$ 547,785	\$ 0				\$ 645,210	\$ 672,767	\$ 718,408
Short Term Investment	\$ 1,476,817						\$ 126,578	\$ 1,603,395	\$ 1,785,887
Investment in Financial Institution									
Total Investments	\$ 1,476,817						\$ 126,578	\$ 1,603,395	\$ 1,785,887
Accrued Revenue	\$ 1,824	\$ 237					\$ 0	\$ 2,061	\$ 1,162
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 44,125							\$ 44,125	\$ 180,689
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 16,251
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 165,308	\$ 4,375	\$ 51,628					\$ 221,311	\$ 488,679
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 300							\$ 300	\$ 303
Total Receivables	\$ 211,556	\$ 4,612	\$ 51,628				\$ 0	\$ 267,796	\$ 687,085
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	\$ 1,168,145	\$ 552,397	\$ 51,628				\$ 771,788	\$ 2,543,958	\$ 3,171,180
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 528,892		\$ 1,940					\$ 530,832	\$ 45,147
Accounts Payable - General	\$ 65,973		\$ 5,563				\$ 975	\$ 72,511	\$ 67,356
Due to Other Funds	\$ 0		\$ 44,125				\$ 300	\$ 44,425	\$ 180,993
Due to Other Courts									\$ 0
Due to State	\$ 71							\$ 71	\$ 0
TC145 Liability							\$ 138,761	\$ 138,761	\$ 165,418
Due to Other Governments	\$ 2,834							\$ 2,834	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0
Interest							\$ 2	\$ 2	\$ 6
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 597,770		\$ 51,628				\$ 140,038	\$ 769,436	\$ 458,919
Civil							\$ 271,703	\$ 271,703	\$ 356,469
Criminal							\$ 164,353	\$ 164,353	\$ 155,312
Unreconciled - Civil and Criminal							\$ 50	\$ 50	\$ 50
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 58,778	\$ 58,778	\$ 58,675
Miscellaneous Trust									
Total Trust Deposits							\$ 494,884	\$ 494,884	\$ 570,505
Accrued Payroll	\$ 345							\$ 345	
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 345							\$ 345	
Revenue Collected in Advance	\$ 8,382								
Liabilities For Deposits							\$ 82,301	\$ 90,683	\$ 62,284
Jury Fees - Non-Interest							\$ 54,566	\$ 54,566	\$ 55,666
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 8,382						\$ 136,867	\$ 145,249	\$ 117,950
Total Liabilities	\$ 606,497		\$ 51,628				\$ 771,788	\$ 1,429,913	\$ 1,147,374
Total Fund Balance	\$ 561,648	\$ 552,397	\$ 0					\$ 1,114,045	\$ 2,023,806
Total Liabilities and Fund Balance	\$ 1,168,145	\$ 552,397	\$ 51,628				\$ 771,788	\$ 2,543,958	\$ 3,171,180

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

For the month ended June										
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	\$ 2,749,810	\$ 339,715					\$ 3,089,526	\$ 2,941,738	\$ 3,067,163	\$ 3,172,627
Traffic & Other Infractions	\$ 390,645	\$ 51,753					\$ 442,398	\$ 327,193	\$ 454,489	\$ 363,296
Other Criminal Cases	\$ 694,297	\$ 57,617					\$ 751,914	\$ 891,401	\$ 744,815	\$ 903,983
Civil	\$ 394,758	\$ 30,227					\$ 424,985	\$ 347,841	\$ 396,886	\$ 390,316
Family & Children Services	\$ 1,284,332	\$ 94,369			\$ 0		\$ 1,378,700	\$ 1,222,707	\$ 1,355,345	\$ 1,298,126
Probate, Guardianship & Mental Health Services	\$ 9,420	\$ 2,083					\$ 11,503	\$ 127,176	\$ 60,313	\$ 154,268
Juvenile Dependency Services	\$ 148,296	\$ 52,284					\$ 200,580	\$ 115,765	\$ 177,280	\$ 195,373
Juvenile Delinquency Services	\$ 20,875	\$ 12,452					\$ 33,326	\$ 104,373	\$ 21,539	\$ 81,266
Other Court Operations	\$ 114,294	\$ 6,439					\$ 120,734	\$ 155,721	\$ 118,865	\$ 212,205
Court Interpreters	\$ 394,317	\$ 161,667					\$ 555,984	\$ 352,933	\$ 565,386	\$ 570,681
Jury Services	\$ 207,207	\$ 55,009	\$ 113,548				\$ 375,764	\$ 387,685	\$ 366,225	\$ 382,161
Security		\$ 271,582					\$ 271,582		\$ 132,926	\$ 25,000
Trial Court Operations Program	\$ 6,408,251	\$ 1,135,197	\$ 113,548			\$ 0	\$ 7,656,996	\$ 6,974,533	\$ 7,461,234	\$ 7,749,302
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 248,783	\$ 187,155					\$ 435,937	\$ 799,939	\$ 446,908	\$ 884,341
Fiscal Services	\$ 263,432	\$ 42,113					\$ 305,545	\$ 418,094	\$ 283,438	\$ 356,615
Human Resources	\$ 201,541	\$ 18,846					\$ 220,387	\$ 234,684	\$ 215,463	\$ 201,366
Business & Facilities Services	\$ 66,847	\$ 490,463					\$ 557,309	\$ 1,100,023	\$ 237,816	\$ 533,169
Information Technology	\$ 61,499	\$ 483,924					\$ 545,422	\$ 482,832	\$ 284,974	\$ 278,754
Court Administration Program	\$ 842,101	\$ 1,222,501					\$ 2,064,602	\$ 3,035,572	\$ 1,448,600	\$ 2,254,245
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,250,352	\$ 2,357,697	\$ 113,548			\$ 0	\$ 9,721,598	\$ 10,010,105	\$ 8,909,833	\$ 10,003,547

**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 June											
Fiscal Year 2013/14											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	2012/13	
	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	\$ 6,700,820	\$ 52,500					\$ 6,753,320	\$ 6,657,545	\$ 5,519,483	\$ 5,388,922	
Improvement and Modernization Fund	\$ 35,945						\$ 35,945	\$ 50,787	\$ 33,028	\$ 60,787	
Judges' Compensation (45 25)							\$ 494,725	\$ 410,000	\$ 406,358	\$ 450,000	
Court Interpreter (45 45)	\$ 494,725										
Civil Coordination Reimbursement (45 55)	\$ 372,731						\$ 372,731	\$ 371,940	\$ 313,300	\$ 414,280	
MOU Reimbursements (45 10 and General)	\$ 384,825						\$ 384,825	\$ 384,825	\$ 530,224	\$ 305,093	
Other Miscellaneous	\$ 7,980,046	\$ 52,500					\$ 8,041,546	\$ 7,774,697	\$ 6,892,391	\$ 6,609,082	
Grants											
AB 1058 Commissioner/Facilitator			\$ 384,593				\$ 384,593	\$ 384,593	\$ 384,593	\$ 384,593	
Other AOC Grants	\$ 10,999		\$ 0				\$ 10,999	\$ 22,236	\$ 22,236	\$ 22,967	
Non-AOC Grants	\$ 10,999		\$ 384,593				\$ 395,592	\$ 406,829	\$ 406,829	\$ 407,565	
Other Financing Sources											
Interest Income	\$ 7,472	\$ 589					\$ 8,061	\$ 5,900	\$ 10,928	\$ 20,500	
Investment Income											
Donations											
Local Fees	\$ 223,548						\$ 223,548	\$ 218,000	\$ 224,093	\$ 230,000	
Non-Fee Revenues											
Enhanced Collections							\$ 35,421			\$ 10,000	
Escheatment	\$ 35,421						\$ 72,901		\$ 42,005		
Prior Year Revenue	\$ (276,263)	\$ 349,164					\$ 13,404	\$ 10,956	\$ 13,882	\$ 12,100	
County Program - Restricted	\$ 3,700	\$ 9,704					\$ 13,404	\$ 23,000	\$ 6,421	\$ 25,000	
Reimbursement Other	\$ 18,619						\$ 18,619	\$ 23,000	\$ 6,421	\$ 25,000	
Sale of Fixed Assets	\$ 2,745						\$ 2,745	\$ 1,600	\$ 8,804	\$ 2,000	
Other Miscellaneous	\$ 15,242	\$ 359,457					\$ 374,700	\$ 259,486	\$ 316,111	\$ 299,850	
Total Revenues			\$ 384,593				\$ 8,811,837	\$ 8,441,012	\$ 7,615,331	\$ 7,316,242	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,708,885		\$ 257,408				\$ 4,966,292	\$ 4,806,674	\$ 5,046,734	\$ 5,390,734	
Temp Help			\$ 428				\$ 1,347	\$ 1,200	\$ 1,007		
Overtime	\$ 921		\$ 428				\$ 2,267	\$ 2,437	\$ 2,305	\$ 2,602	
Staff Benefits	\$ 2,179,243		\$ 103,470				\$ 2,282,713	\$ 2,437,798	\$ 2,305,011	\$ 2,602,209	
	\$ 6,889,049		\$ 361,304				\$ 7,250,962	\$ 7,335,672	\$ 7,352,762	\$ 7,992,943	
Operating Expenses and Equipment											
General Expense	\$ 656,417		\$ 8,078				\$ 664,496	\$ 669,110	\$ 204,219	\$ 241,830	
Printing	\$ 40,111		\$ 1,126				\$ 41,237	\$ 51,000	\$ 25,067	\$ 80,000	
Telecommunications	\$ 112,848		\$ 706				\$ 113,554	\$ 234,383	\$ 25,409	\$ 36,094	
Postage	\$ 90,782						\$ 90,782	\$ 25,050	\$ 47,487	\$ 24,050	
Insurance	\$ 7,937						\$ 7,937	\$ 7,065	\$ 6,696	\$ 7,113	
In-State Travel	\$ 5,149		\$ 3,420				\$ 8,569	\$ 22,678	\$ 6,658	\$ 25,750	
Out-of-State Travel											
Training	\$ 900		\$ 970				\$ 1,870	\$ 4,050	\$ 3,995	\$ 4,600	
Security Services	\$ 250,391		\$ 21,191				\$ 271,582	\$ 289,500	\$ 278,392	\$ 300,000	
Facility Operations	\$ 192,586						\$ 192,566	\$ 186,702	\$ 175,903	\$ 186,978	
Utilities											
Contracted Services	\$ 672,294		\$ 263				\$ 672,487	\$ 670,750	\$ 657,385	\$ 826,081	
Consulting and Professional Services	\$ 29,214						\$ 29,214	\$ 39,700	\$ 38,712	\$ 44,000	
Information Technology	\$ 173,456						\$ 173,456	\$ 129,448	\$ 151,933	\$ 124,210	
Major Equipment	\$ 81,688						\$ 81,688				
Other Items of Expense	\$ 8,283						\$ 8,283	\$ 9,000	\$ 8,598	\$ 9,000	
	\$ 2,321,944		\$ 35,754				\$ 2,357,697	\$ 2,538,433	\$ 1,628,128	\$ 1,906,604	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 113,548						\$ 113,548	\$ 136,000	\$ 114,195	\$ 101,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs							\$ 0		\$ 0		
Internal Cost Recovery	\$ (60,444)		\$ 60,444				\$ 0		\$ (165,243)		
Prior Year Expense Adjustment	\$ 53,104		\$ 60,444				\$ (112,548)	\$ 136,000	\$ (71,047)	\$ 101,000	
Total Expenditures							\$ 9,721,859	\$ 10,010,105	\$ 8,909,833	\$ 10,002,547	
Excess (Deficit) of Revenues Over Expenditures	\$ (1,248,809)	\$ 411,957	\$ (72,809)				\$ (909,761)	\$ (1,569,093)	\$ (1,294,502)	\$ (2,687,305)	
Operating Transfers In (Out)	\$ (72,009)		\$ 72,009				\$ 0	\$ 0	\$ 0	\$ 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)	\$ 961,646	\$ 552,397	\$ 0				\$ 1,514,045	\$ 454,713	\$ 2,023,806	\$ 631,002	

