

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

02/10/2017

Date

Madera County Superior Court

Court

FY 2016-17 2nd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Madera Superior Court
Court

FY 2016-17 2nd Quarter
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Madera Superior Court
 Court

FY 2016-17 2nd Quarter
 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)	104.93	96	96		

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 2016/17

2015/16

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (776,851)	\$ 876,976	\$ (101,278)				\$ 21,108	\$ 19,956	\$ 100,572
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (12,636)	\$ (12,636)	\$ (6,642)
Credit Card									
Cash on Hand	\$ 2,300							\$ 2,300	\$ 2,050
Cash with County	\$ 95,892		\$ (30,308)					\$ 65,584	\$ 101,353
Cash Outside of the JCC									
Cash Equivalents	\$ 2,989,878						\$ 761,188	\$ 3,751,066	\$ 3,243,940
Total Cash and Cash Equivalents	\$ 2,311,219	\$ 876,976	\$ (131,586)				\$ 769,661	\$ 3,826,271	\$ 3,441,272
Short-Term Investment									
Investments									
Total Investments									
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									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 41							\$ 41	\$ 7
Total Receivables	\$ 41	\$ 0	\$ 0				\$ 0	\$ 41	\$ 7
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	\$ 2,311,260	\$ 876,976	\$ (131,586)				\$ 769,661	\$ 3,826,311	\$ 3,441,279
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 5,142	\$ 0	\$ 0				\$ 0	\$ 5,142	\$ 4,889
Due to Other Funds	\$ 0		\$ 0				\$ 41	\$ 41	\$ 7
Due to Other Courts									
Due to State									\$ 0
TC145 Liability							\$ 153,187	\$ 153,187	\$ 97,319
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0
Interest							\$ 204	\$ 204	\$ 29
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 5,142	\$ 0	\$ 0				\$ 153,431	\$ 158,573	\$ 102,244
Civil							\$ 356,777	\$ 356,777	\$ 307,429
Criminal							\$ 103,407	\$ 103,407	\$ 58,088
Unreconciled - Civil and Criminal							\$ 50	\$ 50	\$ 50
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 59,668	\$ 59,668	\$ 58,820
Miscellaneous Trust									
Total Trust Deposits							\$ 519,902	\$ 519,902	\$ 424,387
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0		\$ 0					\$ 0	
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	
Revenue Collected in Advance			\$ 10,047					\$ 10,047	
Liabilities For Deposits	\$ 14,718						\$ 82,100	\$ 96,818	\$ 95,717
Jury Fees - Non-Interest							\$ 14,228	\$ 14,228	\$ 15,828
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 14,718		\$ 10,047				\$ 96,327	\$ 121,093	\$ 111,545
Total Liabilities	\$ 19,860	\$ 0	\$ 10,047				\$ 769,661	\$ 799,568	\$ 638,176
Total Fund Balance	\$ 2,291,400	\$ 876,976	\$ (141,633)					\$ 3,026,743	\$ 2,803,103
Total Liabilities and Fund Balance	\$ 2,311,260	\$ 876,976	\$ (131,586)				\$ 769,661	\$ 3,826,311	\$ 3,441,279

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 2016/17										2015/16	
	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	\$ 5,191,393	\$ 36,052					\$ 5,227,445	\$ 7,975,624	\$ 4,719,306	\$ 7,401,335	
Improvement and Modernization Fund	\$ 7,526						\$ 7,526	\$ 19,423	\$ (1)	\$ 19,423	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 295,135						\$ 295,135	\$ 512,000	\$ 232,212	\$ 550,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 19,072	\$ 30,341					\$ 49,413	\$ 642,518	\$ 75,319	\$ 643,392	
Other Miscellaneous	\$ 384,826						\$ 384,826	\$ 384,826	\$ 384,826	\$ 384,826	
	\$ 5,897,952	\$ 66,393					\$ 5,964,345	\$ 9,534,391	\$ 5,411,662	\$ 8,998,976	
Grants											
AB 1058 Commissioner/Facilitator			\$ 53,653				\$ 53,653	\$ 357,699	\$ 79,795	\$ 354,908	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 20,634	\$ 19,242	\$ 19,242	
Non-Judicial Council Grants											
			\$ 53,653				\$ 53,653	\$ 378,333	\$ 99,037	\$ 374,150	
Other Financing Sources											
Interest Income	\$ 1,878	\$ 1,289					\$ 3,167	\$ 4,500	\$ 1,540	\$ 4,500	
Investment Income											
Donations											
Local Fees	\$ 68,146	\$ 18,361					\$ 86,507	\$ 252,500	\$ 101,196	\$ 252,500	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue									\$ (4,608)		
County Program - Restricted		\$ 4,029					\$ 4,029	\$ 10,000	\$ 4,317	\$ 10,000	
Reimbursement Other	\$ 22,073						\$ 22,073	\$ 49,988	\$ 117,856	\$ 69,988	
Sale of Fixed Assets											
Other Miscellaneous	\$ 362						\$ 362	\$ 2,500	\$ 301	\$ 2,500	
	\$ 92,459	\$ 23,679					\$ 116,138	\$ 319,488	\$ 220,603	\$ 339,488	
Total Revenues	\$ 5,990,411	\$ 90,072	\$ 53,653				\$ 6,134,137	\$ 10,232,212	\$ 5,731,302	\$ 9,712,614	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,311,967		\$ 124,530				\$ 2,436,498	\$ 4,984,230	\$ 2,379,394	\$ 4,921,902	
Temp Help											
Overtime	\$ 64		\$ 273				\$ 337		\$ 4,921		
Staff Benefits	\$ 1,302,740		\$ 54,319				\$ 1,357,059	\$ 2,992,758	\$ 1,269,583	\$ 3,031,858	
	\$ 3,614,771		\$ 179,122				\$ 3,793,893	\$ 7,976,988	\$ 3,653,897	\$ 7,953,760	
Operating Expenses and Equipment											
General Expense	\$ 76,340		\$ 3,043				\$ 79,383	\$ 262,665	\$ 138,969	\$ 334,949	
Printing	\$ 0						\$ 0	\$ 10,000	\$ 14,295	\$ 26,024	
Telecommunications	\$ 30,884		\$ 350				\$ 31,234	\$ 51,200	\$ 84,500	\$ 179,250	
Postage	\$ 92		\$ 53				\$ 145	\$ 58,040	\$ 24,349	\$ 58,040	
Insurance	\$ 7,917						\$ 7,917	\$ 10,000	\$ 9,913	\$ 7,165	
In-State Travel	\$ 1,879		\$ 2,073				\$ 3,952	\$ 10,500	\$ 3,533	\$ 5,500	
Out-of-State Travel											
Training	\$ 300		\$ 705				\$ 1,005	\$ 4,375	\$ 1,559	\$ 3,975	
Security Services	\$ 122,737		\$ 8,809				\$ 131,546	\$ 308,000	\$ 127,784	\$ 308,000	
Facility Operations	\$ 14,416						\$ 14,416	\$ 37,706	\$ 44,043	\$ 61,770	
Utilities											
Contracted Services	\$ 288,981		\$ 1,131				\$ 290,113	\$ 1,016,689	\$ 164,706	\$ 864,099	
Consulting and Professional Services	\$ 4,855						\$ 4,855	\$ 33,978	\$ 17,252	\$ 25,737	
Information Technology	\$ 34,028	\$ 20,874					\$ 54,902	\$ 281,721	\$ (109,268)	\$ 188,447	
Major Equipment											
Other Items of Expense	\$ 1,071						\$ 1,071	\$ 4,100	\$ 1,301	\$ 4,100	
	\$ 583,500	\$ 20,874	\$ 16,164				\$ 620,538	\$ 2,088,974	\$ 522,935	\$ 2,067,056	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 42,769						\$ 42,769	\$ 110,000	\$ 35,810	\$ 127,302	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0			
Prior Year Expense Adjustment											
	\$ 42,769						\$ 42,769	\$ 110,000	\$ 35,810	\$ 127,302	
Total Expenditures	\$ 4,241,040	\$ 20,874	\$ 195,286				\$ 4,457,200	\$ 10,175,962	\$ 4,212,642	\$ 10,148,118	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,749,371	\$ 69,198	\$ (141,633)				\$ 1,676,936	\$ 56,250	\$ 1,518,660	\$ (435,504)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 542,029	\$ 807,778	\$ 0				\$ 1,349,807	\$ 1,349,807	\$ 1,284,443	\$ 1,284,443	
Ending Balance (Deficit)	\$ 2,291,400	\$ 876,976	\$ (141,633)				\$ 3,026,743	\$ 1,406,057	\$ 2,803,103	\$ 848,939	

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

For the month ended December

Fiscal Year 2016/17 2015/16

	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	\$ 1,293,685	\$ 120,860					\$ 1,414,545	\$ 2,941,054	\$ 1,392,740	\$ 2,930,766
Traffic & Other Infractions	\$ 191,609	\$ 897					\$ 192,506	\$ 438,334	\$ 184,319	\$ 384,619
Other Criminal Cases	\$ 391,142	\$ 2,631					\$ 393,773	\$ 836,703	\$ 382,160	\$ 891,302
Civil	\$ 193,626	\$ 2,593					\$ 196,218	\$ 476,536	\$ 230,288	\$ 433,853
Family & Children Services	\$ 748,435	\$ 17,753					\$ 766,188	\$ 1,431,816	\$ 659,199	\$ 1,386,269
Probate, Guardianship & Mental Health Services	\$ 12,502	\$ 707					\$ 13,209	\$ 326,861	\$ 5,516	\$ 28,234
Juvenile Dependency Services	\$ 55,974	\$ 98,096					\$ 154,071	\$ 91,791	\$ 118,130	\$ 311,222
Juvenile Delinquency Services	\$ 39,025	\$ 711					\$ 39,736	\$ 89,048	\$ 11,619	\$ 71,202
Other Court Operations	\$ 91,037						\$ 91,037	\$ 187,551	\$ 54,690	\$ 267,393
Court Interpreters	\$ 194,223	\$ 96,794					\$ 291,017	\$ 603,634	\$ 287,513	\$ 734,945
Jury Services	\$ 88,098	\$ 8,735	\$ 42,769				\$ 139,603	\$ 339,610	\$ 197,782	\$ 394,012
Security		\$ 131,546					\$ 131,546	\$ 308,000	\$ 127,951	\$ 308,000
Trial Court Operations Program	\$ 3,299,356	\$ 481,324	\$ 42,769				\$ 3,823,449	\$ 8,070,938	\$ 3,651,906	\$ 8,141,817
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 135,562	\$ 41,564					\$ 177,126	\$ 998,150	\$ 191,010	\$ 872,706
Fiscal Services	\$ 131,612	\$ 16,109					\$ 147,721	\$ 293,546	\$ 135,938	\$ 276,330
Human Resources	\$ 78,793	\$ 2,566					\$ 81,359	\$ 171,475	\$ 47,053	\$ 137,923
Business & Facilities Services	\$ 101,108	\$ 19,619					\$ 120,728	\$ 281,080	\$ 253,045	\$ 461,580
Information Technology	\$ 47,461	\$ 59,357					\$ 106,818	\$ 360,773	\$ (66,311)	\$ 257,762
Court Administration Program	\$ 494,537	\$ 139,214					\$ 633,751	\$ 2,105,024	\$ 560,736	\$ 2,006,301
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,793,893	\$ 620,538	\$ 42,769				\$ 4,457,200	\$ 10,175,962	\$ 4,212,642	\$ 10,148,118