

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

02/08/2018

Date

Madera County Superior Court

Court

FY 2017-18 2nd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Madera County Superior Court

Court

FY 2017-18 2nd Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Madera County Superior Court

Court

FY 2017-18 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)	106.66	101	95		

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							2016/17	Total Funds (Info, Purposes Only)	Total Funds (Info, Purposes Only)
	Fiscal Year 2017/18									
	Governmental Funds									
	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds				
	General	Non-Grant					Grant			
ASSETS										
Operations	\$ (408,031)	\$ 520,191	\$ (74,307)			\$ 5,290	\$ 43,143	\$ 19,956		
Payroll										
Jury										
Revolving										
Other										
Distribution										
Civil Filing Fees						\$ 0	\$ 0	\$ 0		
Trust						\$ (1,764)	\$ (1,764)	\$ (12,636)		
Credit Card										
Cash on Hand	\$ 2,300						\$ 2,300	\$ 2,300		
Cash with County	\$ 75,139		\$ (19,987)				\$ 55,152	\$ 65,584		
Cash Outside of the JCC										
Cash Equivalents	\$ 2,351,303					\$ 945,550	\$ 3,296,852	\$ 3,751,066		
Total Cash and Cash Equivalents	\$ 2,020,711	\$ 520,191	\$ (94,294)			\$ 949,075	\$ 3,395,683	\$ 3,826,271		
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	\$ 0	
Due From Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Due From Other Courts						\$ 0	\$ 0	\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 1,376				\$ 1,376	\$ 0	\$ 0	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 0						\$ 0	\$ 41	\$ 41	
Total Receivables	\$ 0	\$ 0	\$ 1,376			\$ 0	\$ 1,376	\$ 41	\$ 41	
Prepaid Expenses - General	\$ 0						\$ 0	\$ 0	\$ 0	
Salary and Travel Advances										
Counties	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	
Total Prepaid Expenses	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	
Other Assets										
Total Other Assets										
Total Assets	\$ 2,020,711	\$ 520,191	\$ (92,918)			\$ 949,075	\$ 3,397,059	\$ 3,826,311		
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Accounts Payable - General	\$ 5,095	\$ 0	\$ 0				\$ 5,095	\$ 5,142	\$ 5,142	
Due to Other Funds	\$ 0		\$ 0				\$ 0	\$ 41	\$ 41	
Due to Other Courts										
Due to State	\$ 20,792						\$ 20,792	\$ 20,792	\$ 20,792	
TC145 Liability						\$ 128,719	\$ 128,719	\$ 153,187	\$ 153,187	
Due to Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	
Interest							\$ 871	\$ 871	\$ 204	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 25,886	\$ 0	\$ 0			\$ 129,590	\$ 155,476	\$ 158,573	\$ 158,573	
Civil							\$ 550,474	\$ 550,474	\$ 356,777	
Criminal							\$ 101,438	\$ 101,438	\$ 103,407	
Unreconciled - Civil and Criminal							\$ 50	\$ 50	\$ 50	
Trust Held Outside of the JCC							\$ 63,541	\$ 63,541	\$ 59,668	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits							\$ 715,503	\$ 715,503	\$ 519,902	
Accrued Payroll										
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	
Total Payroll Liabilities	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	
Revenue Collected in Advance			\$ 10,047				\$ 10,047	\$ 10,047	\$ 10,047	
Liabilities For Deposits	\$ 17,808						\$ 88,693	\$ 106,501	\$ 96,818	
Jury Fees - Non-Interest							\$ 15,290	\$ 15,290	\$ 14,228	
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 17,808		\$ 10,047			\$ 103,982	\$ 131,838	\$ 121,093	\$ 121,093	
Total Liabilities	\$ 43,695	\$ 0	\$ 10,047			\$ 949,075	\$ 1,002,817	\$ 799,568	\$ 799,568	
Total Fund Balance	\$ 1,977,016	\$ 520,191	\$ (102,965)				\$ 2,394,242	\$ 3,026,743	\$ 3,026,743	
Total Liabilities and Fund Balance	\$ 2,020,711	\$ 520,191	\$ (92,918)			\$ 949,075	\$ 3,397,059	\$ 3,826,311	\$ 3,826,311	

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 2017/18											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 4,978,355	\$ 17,500					\$ 4,995,855	\$ 7,806,479	\$ 5,227,445	\$ 7,975,624	
Improvement and Modernization Fund	\$ 17,002	\$ 26,197					\$ 43,199	\$ 47,220	\$ 7,526	\$ 19,423	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 251,737						\$ 251,737	\$ 680,000	\$ 295,135	\$ 512,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ (55,192)	\$ (31,692)					\$ (86,884)	\$ 767,365	\$ 49,413	\$ 642,518	
Other Miscellaneous	\$ 384,826						\$ 384,826	\$ 384,826	\$ 384,826	\$ 384,826	
	\$ 5,576,728	\$ 12,005					\$ 5,588,733	\$ 9,685,890	\$ 5,964,345	\$ 9,534,391	
Grants											
AB 1058 Commissioner/Facilitator			\$ 5				\$ 5	\$ 357,699	\$ 53,653	\$ 357,699	
Other Judicial Council Grants			\$ 20,634				\$ 20,634	\$ 20,634	\$ 0	\$ 20,634	
Non-Judicial Council Grants											
			\$ 20,639				\$ 20,639	\$ 378,333	\$ 53,653	\$ 378,333	
Other Financing Sources											
Interest Income	\$ 4,148	\$ 2,029					\$ 6,177	\$ 7,000	\$ 3,167	\$ 4,500	
Investment Income											
Donations											
Local Fees	\$ 66,782	\$ 3,538					\$ 70,320	\$ 195,800	\$ 86,507	\$ 252,500	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 4,683					\$ 4,683	\$ 10,000	\$ 4,029	\$ 10,000	
Reimbursement Other	\$ 5,079						\$ 5,079	\$ 96,724	\$ 22,073	\$ 49,988	
Sale of Fixed Assets											
Other Miscellaneous	\$ 340						\$ 340	\$ 668	\$ 362	\$ 2,500	
	\$ 76,348	\$ 10,250					\$ 86,598	\$ 310,192	\$ 116,138	\$ 319,488	
Total Revenues	\$ 5,653,076	\$ 22,255	\$ 20,639				\$ 5,695,970	\$ 10,374,415	\$ 6,134,137	\$ 10,232,212	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,486,926		\$ 85,893				\$ 2,572,819	\$ 5,270,289	\$ 2,436,498	\$ 4,984,230	
Temp Help											
Overtime	\$ 293		\$ 184				\$ 476		\$ 337		
Staff Benefits	\$ 1,400,463		\$ 34,057				\$ 1,434,520	\$ 3,247,808	\$ 1,357,059	\$ 2,962,758	
	\$ 3,887,682		\$ 120,133				\$ 4,007,815	\$ 8,518,097	\$ 3,793,893	\$ 7,976,988	
Operating Expenses and Equipment											
General Expense	\$ 62,843	\$ 109,998	\$ 430				\$ 173,271	\$ 185,185	\$ 79,383	\$ 262,665	
Printing	\$ 0						\$ 0	\$ 300	\$ 0	\$ 10,000	
Telecommunications	\$ 5,029						\$ 5,029	\$ 52,100	\$ 31,234	\$ 51,200	
Postage	\$ 145						\$ 145	\$ 78,040	\$ 145	\$ 58,040	
Insurance	\$ 9,184						\$ 9,184	\$ 9,000	\$ 7,917	\$ 10,000	
In-State Travel	\$ 555		\$ 2,046				\$ 2,601	\$ 7,000	\$ 3,952	\$ 10,500	
Out-of-State Travel											
Training	\$ 345		\$ 995				\$ 1,340	\$ 3,500	\$ 1,005	\$ 4,375	
Security Services	\$ 161,899						\$ 161,899	\$ 397,440	\$ 131,546	\$ 308,000	
Facility Operations	\$ 4,267						\$ 4,267	\$ 27,418	\$ 14,416	\$ 37,706	
Utilities											
Contracted Services	\$ 183,998	\$ 0					\$ 183,998	\$ 1,265,008	\$ 290,113	\$ 1,016,689	
Consulting and Professional Services	\$ 2,240						\$ 2,240	\$ 27,000	\$ 4,855	\$ 33,978	
Information Technology	\$ 58,585	\$ 0					\$ 58,585	\$ 288,561	\$ 54,902	\$ 281,721	
Major Equipment											
Other Items of Expense	\$ 2,231						\$ 2,231	\$ 2,300	\$ 1,071	\$ 4,100	
	\$ 491,320	\$ 109,998	\$ 3,471				\$ 604,789	\$ 2,342,852	\$ 620,536	\$ 2,088,974	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 30,542						\$ 30,542	\$ 126,000	\$ 42,769	\$ 110,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ 30,542						\$ 30,542	\$ 126,000	\$ 42,769	\$ 110,000	
Total Expenditures	\$ 4,409,544	\$ 109,998	\$ 123,604				\$ 4,643,146	\$ 10,986,949	\$ 4,457,200	\$ 10,175,962	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,243,532	\$ (87,743)	\$ (102,965)				\$ 1,052,824	\$ (612,534)	\$ 1,676,936	\$ 58,250	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 733,484	\$ 607,934	\$ 0				\$ 1,341,418	\$ 1,341,418	\$ 1,349,807	\$ 1,349,807	
Ending Balance (Deficit)	\$ 1,977,016	\$ 520,191	\$ (102,965)				\$ 2,394,242	\$ 728,884	\$ 3,026,743	\$ 1,408,057	

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

	For the month ended December									
	Fiscal Year 2017/18							2016/17		
	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	\$ 1,373,041	\$ 110,830					\$ 1,483,871	\$ 3,084,869	\$ 1,414,545	\$ 2,941,054
Traffic & Other Infractions	\$ 250,992	\$ 517					\$ 251,509	\$ 599,678	\$ 192,506	\$ 438,334
Other Criminal Cases	\$ 369,041	\$ (2,334)					\$ 366,707	\$ 828,052	\$ 393,773	\$ 836,703
Civil	\$ 251,704	\$ 180					\$ 251,883	\$ 469,538	\$ 196,218	\$ 476,536
Family & Children Services	\$ 558,850	\$ 6,341					\$ 565,191	\$ 1,368,873	\$ 766,188	\$ 1,431,816
Probate, Guardianship & Mental Health Services	\$ 3,921	\$ 57					\$ 3,978	\$ 589,102	\$ 13,209	\$ 326,861
Juvenile Dependency Services	\$ 45,706	\$ 324					\$ 46,030	\$ 96,667	\$ 154,071	\$ 91,791
Juvenile Delinquency Services	\$ 45,706	\$ 136					\$ 45,841	\$ 94,488	\$ 39,736	\$ 89,048
Other Court Operations	\$ 158,578	\$ 58					\$ 158,636	\$ 333,950	\$ 91,037	\$ 187,551
Court Interpreters	\$ 184,395	\$ 89,806					\$ 274,201	\$ 500,589	\$ 291,017	\$ 603,634
Jury Services	\$ 117,083	\$ 1,447	\$ 30,542				\$ 149,071	\$ 428,891	\$ 139,603	\$ 339,610
Security		\$ 161,899					\$ 161,899	\$ 397,652	\$ 131,546	\$ 308,000
Trial Court Operations Program	\$ 3,359,017	\$ 369,260	\$ 30,542				\$ 3,758,818	\$ 8,792,349	\$ 3,823,449	\$ 8,070,938
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 211,435	\$ 46,221					\$ 257,656	\$ 984,884	\$ 177,126	\$ 998,150
Fiscal Services	\$ 117,300	\$ 15,071					\$ 132,371	\$ 328,400	\$ 147,721	\$ 293,546
Human Resources	\$ 154,198	\$ 1,310					\$ 155,508	\$ 176,566	\$ 81,359	\$ 171,475
Business & Facilities Services	\$ 100,773	\$ 3,329					\$ 104,102	\$ 276,476	\$ 120,728	\$ 281,080
Information Technology	\$ 65,092	\$ 169,599					\$ 234,692	\$ 428,274	\$ 106,818	\$ 360,773
Court Administration Program	\$ 648,799	\$ 235,530					\$ 884,328	\$ 2,194,600	\$ 633,751	\$ 2,105,024
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,007,815	\$ 604,789	\$ 30,542				\$ 4,643,146	\$ 10,986,949	\$ 4,457,200	\$ 10,175,962