

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

11/30/18

Date

Madera Superior Court

Court

FY 2018-2019 Qtr 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Madera Superior Court

Court

FY 2018-2019 Qtr 1

Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Madera Superior Court
 Court
 FY 2018-2019 Qtr 1
 Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	96			
Court Employee Positions (FTEs)	108.96			

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 September							2017/18	
	Fiscal Year 2018/19								
	Governmental Funds						Total Funds		Total Funds
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (232,282)	\$ 374,420	\$ (72,800)				\$ 6,497	\$ 75,835	\$ 11,467
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (55,090)	\$ (55,090)	\$ (16,443)
Credit Card								\$ 2,600	\$ 2,300
Cash on Hand	\$ 2,600							\$ (610,474)	\$ 51,346
Cash with County	\$ (551,471)		\$ (59,004)						
Cash Outside of the JCC									
Cash Equivalents	\$ 2,736,458						\$ 669,551	\$ 3,606,009	\$ 3,881,516
Total Cash and Cash Equivalents	\$ 1,955,305	\$ 374,420	\$ (131,803)				\$ 820,958	\$ 3,018,881	\$ 3,930,186
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	\$ 116,173	\$ 51,115					\$ 167,288	\$ 13,489
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 963							\$ 963	\$ 0
Total Receivables	\$ 963	\$ 116,173	\$ 51,115				\$ 0	\$ 168,251	\$ 13,489
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	\$ 1,956,268	\$ 490,593	\$ (80,688)				\$ 820,958	\$ 3,187,132	\$ 3,943,675
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 7,582	\$ 0	\$ 0				\$ 4,312	\$ 11,894	\$ 5,604
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 963	\$ 963	\$ 0
Due to Other Courts									
Due to State	\$ 20,792		\$ 0					\$ 20,792	\$ 20,792
TC145 Liability							\$ 135,840	\$ 135,840	\$ 146,723
Due to Other Governments	\$ 0						\$ 95,120	\$ 95,120	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0
Interest							\$ 1,333	\$ 1,333	\$ 740
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 28,374	\$ 0	\$ 0				\$ 237,567	\$ 265,941	\$ 173,859
Civil							\$ 307,323	\$ 307,323	\$ 642,322
Criminal							\$ 106,983	\$ 106,983	\$ 114,274
Unreconciled - Civil and Criminal									\$ 50
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 68,416	\$ 68,416	\$ 62,278
Miscellaneous Trust									
Total Trust Deposits							\$ 482,721	\$ 482,721	\$ 818,924
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Revenue Collected in Advance			\$ 10,047					\$ 10,047	\$ 10,047
Liabilities For Deposits	\$ 19,128						\$ 88,693	\$ 107,821	\$ 106,501
Jury Fees - Non-Interest							\$ 11,978	\$ 11,978	\$ 15,290
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 19,128		\$ 10,047				\$ 100,670	\$ 129,845	\$ 131,838
Total Liabilities	\$ 47,502	\$ 0	\$ 10,047				\$ 820,958	\$ 878,507	\$ 1,124,621
Total Fund Balance	\$ 1,908,766	\$ 490,593	\$ (90,735)					\$ 2,308,625	\$ 2,819,054
Total Liabilities and Fund Balance	\$ 1,956,268	\$ 490,593	\$ (80,688)				\$ 820,958	\$ 3,187,132	\$ 3,943,675

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

For the month ended September										
Fiscal Year 2018/19										
	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	\$ 613,445	\$ 56,092					\$ 669,537	\$ 3,186,545	\$ 743,115	\$ 3,084,869
Traffic & Other Infractions	\$ 109,729	\$ 1,895					\$ 111,623	\$ 487,150	\$ 124,871	\$ 599,678
Other Criminal Cases	\$ 227,390	\$ 1,952					\$ 229,343	\$ 1,003,897	\$ 178,132	\$ 828,052
Civil	\$ 137,696	\$ 1,906					\$ 139,602	\$ 599,290	\$ 125,324	\$ 469,538
Family & Children Services	\$ 307,559	\$ 2,264					\$ 309,823	\$ 1,349,990	\$ 293,177	\$ 1,368,873
Probate, Guardianship & Mental Health Services	\$ 2,611	\$ 43					\$ 2,655	\$ 602,904	\$ 2,688	\$ 589,102
Juvenile Dependency Services	\$ 20,352	\$ 37					\$ 20,389	\$ 114,491	\$ 22,897	\$ 96,667
Juvenile Delinquency Services	\$ 20,352	\$ 37					\$ 20,389	\$ 98,421	\$ 22,708	\$ 94,488
Other Court Operations	\$ 65,029						\$ 65,029	\$ 281,326	\$ 78,267	\$ 333,950
Court Interpreters	\$ 91,273	\$ 56,509					\$ 147,781	\$ 564,402	\$ 124,361	\$ 500,589
Jury Services	\$ 56,700	\$ 581	\$ 12,831				\$ 70,113	\$ 379,559	\$ 67,236	\$ 428,891
Security		\$ 36,541					\$ 36,541	\$ 408,150	\$ 68,426	\$ 397,652
	\$ 1,652,134	\$ 157,858	\$ 12,831				\$ 1,822,824	\$ 9,076,125	\$ 1,851,201	\$ 8,792,349
Trial Court Operations Program										
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 126,413	\$ 18,017					\$ 144,431	\$ 825,911	\$ 109,117	\$ 984,884
Fiscal Services	\$ 69,853	\$ 6,687					\$ 76,540	\$ 332,666	\$ 63,101	\$ 328,400
Human Resources	\$ 73,953	\$ 269					\$ 74,222	\$ 205,718	\$ 64,261	\$ 176,566
Business & Facilities Services	\$ 66,228	\$ 12,029					\$ 78,257	\$ 297,897	\$ 32,068	\$ 276,476
Information Technology	\$ 44,415	\$ 90,150					\$ 134,565	\$ 776,584	\$ 52,600	\$ 428,274
Court Administration Program	\$ 372,861	\$ 127,152					\$ 500,013	\$ 2,438,676	\$ 321,147	\$ 2,194,600
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,024,995	\$ 285,011	\$ 12,831				\$ 2,322,837	\$ 11,514,491	\$ 2,172,843	\$ 10,956,949

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 September											
Fiscal Year 2018/19											
	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	\$ 3,736,358	\$ 4,377					\$ 3,740,735	\$ 8,658,779	\$ 3,658,956	\$ 7,806,479	
Improvement and Modernization Fund								\$ 19,797	\$ 17,002	\$ 47,220	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 151,506						\$ 151,506	\$ 434,000	\$ 106,259	\$ 680,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ (103,757)						\$ (103,757)	\$ 944,481	\$ (172,344)	\$ 787,365	
Other Miscellaneous								\$ 384,825		\$ 384,826	
	\$ 3,784,107	\$ 4,377					\$ 3,788,484	\$ 10,441,882	\$ 3,609,873	\$ 9,685,890	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,154				\$ 1,154	\$ 363,035	\$ 5	\$ 357,699	
Other Judicial Council Grants								\$ 20,634	\$ 20,634	\$ 20,634	
Non-Judicial Council Grants											
			\$ 1,154				\$ 1,154	\$ 383,669	\$ 20,639	\$ 378,333	
Other Financing Sources											
Interest Income	\$ 1,858	\$ 316					\$ 2,174	\$ 25,000	\$ 686	\$ 7,000	
Investment Income											
Donations											
Local Fees	\$ 26,015	\$ 1,829					\$ 27,844	\$ 190,300	\$ 13,107	\$ 195,800	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 4,809					\$ 4,809	\$ 10,000	\$ 1,639	\$ 10,000	
Reimbursement Other	\$ 90,334						\$ 90,334	\$ 46,724	\$ 3,956	\$ 96,724	
Sale of Fixed Assets											
Other Miscellaneous	\$ 105						\$ 105	\$ 688	\$ 86	\$ 668	
	\$ 118,312	\$ 6,954					\$ 125,266	\$ 272,692	\$ 19,473	\$ 310,192	
Total Revenues	\$ 3,902,419	\$ 11,331	\$ 1,154				\$ 3,914,905	\$ 11,098,243	\$ 3,649,985	\$ 10,374,415	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,217,234		\$ 60,766				\$ 1,278,000	\$ 5,085,117	\$ 1,278,876	\$ 5,270,289	
Temp Help											
Overtime	\$ 71						\$ 71				
Staff Benefits	\$ 718,918		\$ 28,006				\$ 746,924	\$ 3,613,237	\$ 711,134	\$ 3,247,808	
	\$ 1,936,223		\$ 88,772				\$ 2,024,995	\$ 8,698,354	\$ 1,990,009	\$ 8,518,097	
Operating Expenses and Equipment											
General Expense	\$ 44,129	\$ 1,805					\$ 45,935	\$ 375,678	\$ 6,530	\$ 185,185	
Printing	\$ 134						\$ 134	\$ 30,561	\$ 0	\$ 300	
Telecommunications	\$ 17,445						\$ 17,445	\$ 28,902	\$ 2,517	\$ 52,100	
Postage	\$ 116						\$ 116	\$ 78,200	\$ 78,040	\$ 78,040	
Insurance								\$ 11,717	\$ 3,405	\$ 9,000	
In-State Travel	\$ 172						\$ 172	\$ 7,150	\$ 962	\$ 7,000	
Out-of-State Travel											
Training								\$ 4,500	\$ 1,340	\$ 3,500	
Security Services	\$ 33,424		\$ 3,117				\$ 36,541	\$ 408,000	\$ 68,428	\$ 397,440	
Facility Operations	\$ 10,351						\$ 10,351	\$ 33,865	\$ (1,860)	\$ 27,418	
Utilities											
Contracted Services	\$ 99,738						\$ 99,738	\$ 1,184,116	\$ 65,398	\$ 1,265,008	
Consulting and Professional Services	\$ 315						\$ 315	\$ 34,222	\$ 1,080	\$ 27,000	
Information Technology	\$ 73,241						\$ 73,241	\$ 513,836	\$ 25,181	\$ 288,561	
Major Equipment											
Other Items of Expense	\$ 1,022						\$ 1,022	\$ 5,700	\$ 760	\$ 2,300	
	\$ 280,088	\$ 1,805	\$ 3,117				\$ 285,011	\$ 2,716,447	\$ 173,740	\$ 2,342,652	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 12,831						\$ 12,831	\$ 100,000	\$ 6,600	\$ 126,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ 12,831						\$ 12,831	\$ 100,000	\$ 8,600	\$ 126,000	
Total Expenditures	\$ 2,229,142	\$ 1,805	\$ 91,890				\$ 2,322,637	\$ 11,514,801	\$ 2,172,348	\$ 10,986,949	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,673,277	\$ 9,525	\$ (90,735)				\$ 1,592,067	\$ (416,558)	\$ 1,477,636	\$ (612,534)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 235,489	\$ 481,068	\$ 0				\$ 716,557	\$ 716,557	\$ 1,341,418	\$ 1,341,418	
Ending Balance (Deficit)	\$ 1,908,766	\$ 490,593	\$ (90,735)				\$ 2,308,825	\$ 299,999	\$ 2,810,054	\$ 728,884	