

## 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

1/29/19

Date

Madera Superior Court

Court

FY 2018-2019 Qtr 2

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Madera Superior Court

Court

FY 2018-2019 Qtr 2

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 2

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	108.96	96	99		

<sup>1</sup> 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 2018/19								2017/18	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (135,485)	\$ 370,108	\$ (153,298)				\$ 12,649	\$ 93,974	\$ 43,143
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (8,593)	\$ (8,593)	\$ (1,764)
Credit Card									
Cash on Hand	\$ 2,600							\$ 2,600	\$ 2,300
Cash with County	\$ 48,148							\$ 21,457	\$ 55,152
Cash Outside of the JCC			\$ (26,691)						
Cash Equivalents	\$ 1,688,877						\$ 768,903	\$ 2,457,781	\$ 3,296,852
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,604,141</b>	<b>\$ 370,108</b>	<b>\$ (179,989)</b>				<b>\$ 772,959</b>	<b>\$ 2,567,219</b>	<b>\$ 3,395,683</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
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	\$ 116,171					\$ 232,345	\$ 1,376
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 908							\$ 908	\$ 0
<b>Total Receivables</b>	<b>\$ 908</b>	<b>\$ 116,173</b>	<b>\$ 116,171</b>				<b>\$ 0</b>	<b>\$ 233,253</b>	<b>\$ 1,376</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties	\$ 0		\$ 0					\$ 0	\$ 0
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,605,049</b>	<b>\$ 486,281</b>	<b>\$ (63,817)</b>				<b>\$ 772,959</b>	<b>\$ 2,800,472</b>	<b>\$ 3,397,059</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 25,720	\$ 0	\$ 2,125				\$ 80	\$ 27,925	\$ 5,095
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 908	\$ 908	\$ 0
Due to Other Courts									
Due to State	\$ 20,792		\$ 0					\$ 20,792	\$ 20,792
TC145 Liability							\$ 127,344	\$ 127,344	\$ 128,719
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							\$ 1,446	\$ 1,446	\$ 871
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 46,512</b>	<b>\$ 0</b>	<b>\$ 2,125</b>				<b>\$ 224,897</b>	<b>\$ 273,533</b>	<b>\$ 155,476</b>
Civil							\$ 316,685	\$ 316,685	\$ 550,474
Criminal							\$ 59,781	\$ 59,781	\$ 101,438
Unreconciled - Civil and Criminal									\$ 50
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 70,926	\$ 70,926	\$ 63,541
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 447,392</b>	<b>\$ 447,392</b>	<b>\$ 715,503</b>
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>
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	\$ 0		\$ 0					\$ 0	
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 19,128</b>		<b>\$ 10,047</b>				<b>\$ 100,670</b>	<b>\$ 129,845</b>	<b>\$ 131,838</b>
<b>Total Liabilities</b>	<b>\$ 65,640</b>	<b>\$ 0</b>	<b>\$ 12,172</b>				<b>\$ 772,959</b>	<b>\$ 850,770</b>	<b>\$ 1,002,817</b>
<b>Total Fund Balance</b>	<b>\$ 1,539,409</b>	<b>\$ 486,281</b>	<b>\$ (75,989)</b>					<b>\$ 1,949,701</b>	<b>\$ 2,394,242</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,605,049</b>	<b>\$ 486,281</b>	<b>\$ (63,817)</b>				<b>\$ 772,959</b>	<b>\$ 2,800,472</b>	<b>\$ 3,397,059</b>

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 2018/19							2017/18			
	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						
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 5,207,463	\$ 17,502						\$ 5,224,965	\$ 8,658,779	\$ 4,995,855	\$ 7,806,479
Improvement and Modernization Fund									\$ 19,797	\$ 43,199	\$ 47,220
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 286,960							\$ 286,960	\$ 434,000	\$ 251,737	\$ 680,000
Civil Coordination Reimbursement (0150091)	\$ 89,728							\$ 89,728	\$ 944,481	\$ (86,884)	\$ 767,365
MOU Reimbursements (0150010 and General)	\$ 384,825							\$ 384,825	\$ 384,825	\$ 384,826	\$ 384,826
Other Miscellaneous											
	\$ 5,968,976	\$ 17,502						\$ 5,986,478	\$ 10,441,882	\$ 5,588,733	\$ 9,685,890
Grants											
AB 1058 Commissioner/Facilitator			\$ 116,592					\$ 116,592	\$ 363,035	\$ 5	\$ 357,899
Other Judicial Council Grants			\$ 8,164					\$ 8,164	\$ 20,634	\$ 20,634	\$ 20,634
Non-Judicial Council Grants											
			\$ 124,756					\$ 124,756	\$ 383,669	\$ 20,639	\$ 378,533
Other Financing Sources											
Interest Income	\$ 8,327	\$ 2,964						\$ 11,290	\$ 25,000	\$ 6,177	\$ 7,000
Investment Income											
Donations											
Local Fees	\$ 56,793	\$ 3,849						\$ 60,642	\$ 190,300	\$ 70,320	\$ 195,800
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 7,623						\$ 7,623	\$ 10,000	\$ 4,683	\$ 10,000
Reimbursement Other	\$ 91,971							\$ 91,971	\$ 46,724	\$ 5,079	\$ 96,724
Sale of Fixed Assets											
Other Miscellaneous	\$ 321							\$ 321	\$ 668	\$ 340	\$ 668
	\$ 157,412	\$ 14,435						\$ 171,848	\$ 272,692	\$ 88,588	\$ 310,192
<b>Total Revenues</b>	<b>\$ 6,126,388</b>	<b>\$ 31,937</b>	<b>\$ 124,756</b>					<b>\$ 6,283,082</b>	<b>\$ 11,088,243</b>	<b>\$ 5,695,970</b>	<b>\$ 10,374,415</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,475,589		\$ 118,786					\$ 2,594,375	\$ 5,085,117	\$ 2,572,819	\$ 5,270,289
Temp Help											
Overtime	\$ 77							\$ 77		\$ 476	
Staff Benefits	\$ 1,457,421		\$ 52,001					\$ 1,509,422	\$ 3,613,237	\$ 1,434,520	\$ 3,247,808
	\$ 3,933,086		\$ 170,788					\$ 4,103,874	\$ 8,698,354	\$ 4,007,815	\$ 8,518,097
Operating Expenses and Equipment											
General Expense	\$ 96,042	\$ 26,725	\$ 486					\$ 123,252	\$ 375,678	\$ 173,271	\$ 185,185
Printing	\$ 134							\$ 134	\$ 30,561	\$ 0	\$ 300
Telecommunications	\$ 28,356							\$ 28,356	\$ 28,902	\$ 5,029	\$ 52,100
Postage	\$ 225							\$ 225	\$ 78,200	\$ 145	\$ 78,040
Insurance	\$ 5,666							\$ 5,666	\$ 11,717	\$ 9,184	\$ 9,000
In-State Travel	\$ 932		\$ 1,654					\$ 2,586	\$ 7,150	\$ 2,601	\$ 7,000
Out-of-State Travel											
Training	\$ 150		\$ 880					\$ 1,030	\$ 4,500	\$ 1,340	\$ 3,500
Security Services	\$ 109,872		\$ 10,703					\$ 120,575	\$ 408,000	\$ 161,899	\$ 397,440
Facility Operations	\$ 15,647							\$ 15,647	\$ 33,865	\$ 4,267	\$ 27,416
Utilities											
Contracted Services	\$ 333,208							\$ 333,208	\$ 1,184,116	\$ 183,998	\$ 1,265,008
Consulting and Professional Services	\$ 3,400							\$ 3,400	\$ 34,222	\$ 2,240	\$ 27,000
Information Technology	\$ 272,442							\$ 272,442	\$ 513,836	\$ 58,585	\$ 288,561
Major Equipment											
Other Items of Expense	\$ 2,910							\$ 2,910	\$ 5,700	\$ 2,231	\$ 2,300
	\$ 868,985	\$ 26,725	\$ 13,723					\$ 909,432	\$ 2,718,447	\$ 604,798	\$ 2,342,852
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 36,632							\$ 36,632	\$ 100,000	\$ 30,542	\$ 126,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (16,234)		\$ 16,234					\$ 0	\$ 0		\$ 0
Prior Year Expense Adjustment											
	\$ 20,397		\$ 16,234					\$ 36,632	\$ 100,000	\$ 30,542	\$ 126,000
<b>Total Expenditures</b>	<b>\$ 4,822,468</b>	<b>\$ 26,725</b>	<b>\$ 200,745</b>					<b>\$ 5,049,938</b>	<b>\$ 11,514,901</b>	<b>\$ 4,643,146</b>	<b>\$ 10,888,948</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 1,303,920	\$ 5,213	\$ (75,989)					\$ 1,233,144	\$ (416,558)	\$ 1,052,824	\$ (812,534)
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)	\$ 1,539,409	\$ 486,281	\$ (75,989)					\$ 1,949,701	\$ 299,999	\$ 2,394,242	\$ 728,884

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

	For the month ended December									
	Fiscal Year 2018/19							2017/18		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 1,236,291	\$ 101,021					\$ 1,337,312	\$ 3,186,545	\$ 1,483,871	\$ 3,084,869
Traffic & Other Infractions	\$ 223,929	\$ 3,276					\$ 227,205	\$ 487,150	\$ 251,509	\$ 599,678
Other Criminal Cases	\$ 459,502	\$ (1,214)					\$ 458,288	\$ 1,003,897	\$ 366,707	\$ 828,052
Civil	\$ 288,330	\$ 3,758					\$ 292,088	\$ 599,290	\$ 251,883	\$ 469,538
Family & Children Services	\$ 602,259	\$ 10,770			\$ 0		\$ 613,029	\$ 1,349,990	\$ 565,191	\$ 1,368,873
Probate, Guardianship & Mental Health Services	\$ 4,775	\$ 125					\$ 4,900	\$ 602,904	\$ 3,978	\$ 589,102
Juvenile Dependency Services	\$ 41,143	\$ 148,098					\$ 189,241	\$ 114,491	\$ 46,030	\$ 96,667
Juvenile Delinquency Services	\$ 47,976	\$ 611					\$ 48,588	\$ 98,421	\$ 45,841	\$ 94,488
Other Court Operations	\$ 130,213						\$ 130,213	\$ 281,326	\$ 158,636	\$ 333,950
Court Interpreters	\$ 182,140	\$ 108,532					\$ 290,672	\$ 564,402	\$ 274,201	\$ 500,589
Jury Services	\$ 114,229	\$ 2,035	\$ 36,632				\$ 152,895	\$ 379,559	\$ 149,071	\$ 428,891
Security		\$ 120,288					\$ 120,288	\$ 408,150	\$ 161,899	\$ 397,652
Trial Court Operations Program	\$ 3,330,787	\$ 497,299	\$ 36,632		\$ 0		<b>\$ 3,864,718</b>	<b>\$ 9,076,125</b>	<b>\$ 3,758,818</b>	<b>\$ 8,792,349</b>
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 260,467	\$ 44,504					\$ 304,971	\$ 825,911	\$ 257,656	\$ 984,884
Fiscal Services	\$ 134,667	\$ 15,173					\$ 149,840	\$ 332,566	\$ 132,371	\$ 328,400
Human Resources	\$ 159,870	\$ 2,010					\$ 161,880	\$ 205,718	\$ 155,508	\$ 176,566
Business & Facilities Services	\$ 123,557	\$ 18,304					\$ 141,861	\$ 297,897	\$ 104,102	\$ 276,476
Information Technology	\$ 94,525	\$ 332,143					\$ 426,668	\$ 776,584	\$ 234,692	\$ 428,274
Court Administration Program	\$ 773,087	\$ 412,133					<b>\$ 1,185,220</b>	<b>\$ 2,438,676</b>	<b>\$ 884,328</b>	<b>\$ 2,194,600</b>
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 4,103,874</b>	<b>\$ 909,432</b>	<b>\$ 36,632</b>		<b>\$ 0</b>		<b>\$ 5,049,938</b>	<b>\$ 11,514,801</b>	<b>\$ 4,643,148</b>	<b>\$ 10,986,949</b>