

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

08/08/2019

Date

Madera Superior Court

Court

FY 2018-19 Quarter 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Madera Superior Court

Court

FY 2018-19 Quarter 4

Fiscal Year and Ending Quarter

FOOTNOTES

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

Madera Superior Court

Court

FY 2018-19 Quarter 4

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)	108.96	96	99	98	98

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 2018/19								2017/18	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (535,028)	\$ 548,466	\$ 0			\$ 23,648	\$ 37,085	\$ 12,357	
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust						\$ (1,297)	\$ (1,297)	\$ (248,091)	
Credit Card									
Cash on Hand	\$ 2,600						\$ 2,600	\$ 2,350	
Cash with County	\$ 700,000		\$ 0				\$ 700,000	\$ 700,000	
Cash Outside of the JCC									
Cash Equivalents	\$ 564,966					\$ 1,274,035	\$ 1,839,001	\$ 1,475,548	
Total Cash and Cash Equivalents	\$ 732,537	\$ 548,466	\$ 0			\$ 1,296,386	\$ 2,577,389	\$ 1,942,164	
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 4,586	\$ 2,757				\$ 0	\$ 7,343	\$ 2,892	
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust								\$ 0	
Due From Other Funds	\$ 140,526						\$ 140,526	\$ 166,032	
Due From Other Governments	\$ 15,167	\$ 0					\$ 15,167	\$ 30,773	
Due From Other Courts						\$ 0	\$ 0	\$ 0	
Due From State	\$ 487,370	\$ 51,763	\$ 141,086				\$ 680,219	\$ 561,833	
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,536						\$ 1,536	\$ 375	
Total Receivables	\$ 649,184	\$ 54,520	\$ 141,086			\$ 0	\$ 844,791	\$ 761,905	
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	\$ 1,381,722	\$ 602,986	\$ 141,086			\$ 1,296,386	\$ 3,422,180	\$ 2,704,069	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 147,326	\$ 0	\$ 0				\$ 147,326	\$ 157,189	
Accounts Payable - General	\$ 8,402	\$ 0	\$ 203			\$ 0	\$ 8,605	\$ 45,228	
Due to Other Funds	\$ 0	\$ 43,397	\$ 97,130			\$ 1,536	\$ 142,062	\$ 166,407	
Due to Other Courts									
Due to State	\$ 73,616		\$ 0				\$ 73,616	\$ 22,042	
TC145 Liability						\$ 120,362	\$ 120,362	\$ 143,196	
Due to Other Governments	\$ 216,555					\$ 618,065	\$ 834,619	\$ 264,497	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,832		\$ 0				\$ 1,832	\$ 0	
Interest						\$ 224	\$ 224	\$ 84	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 447,730	\$ 43,397	\$ 97,333			\$ 740,186	\$ 1,328,645	\$ 798,844	
Civil									
Criminal						\$ 311,798	\$ 311,798	\$ 319,558	
Unreconciled - Civil and Criminal						\$ 67,312	\$ 67,312	\$ 81,036	
Trust Held Outside of the JCC								\$ 0	
Trust Interest Payable						\$ 76,420	\$ 76,420	\$ 66,922	
Miscellaneous Trust									
Total Trust Deposits						\$ 455,530	\$ 455,530	\$ 467,516	
Accrued Payroll	\$ 865						\$ 865		
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 601,658		\$ 27,387				\$ 629,046	\$ 591,506	
Total Payroll Liabilities	\$ 602,524		\$ 27,387				\$ 629,911	\$ 591,506	
Revenue Collected in Advance			\$ 16,366				\$ 16,366	\$ 10,047	
Liabilities For Deposits	\$ 19,128					\$ 88,693	\$ 107,821	\$ 107,821	
Jury Fees - Non-Interest						\$ 11,978	\$ 11,978	\$ 11,978	
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0		\$ 0			\$ 0	\$ 0		
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 19,128		\$ 16,366			\$ 100,670	\$ 136,164	\$ 129,845	
Total Liabilities	\$ 1,069,382	\$ 43,397	\$ 141,086			\$ 1,296,386	\$ 2,550,250	\$ 1,987,511	
Total Fund Balance	\$ 312,340	\$ 559,589	\$ 0				\$ 871,929	\$ 716,557	
Total Liabilities and Fund Balance	\$ 1,381,722	\$ 602,986	\$ 141,086			\$ 1,296,386	\$ 3,422,180	\$ 2,704,069	

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 2018/19											
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	\$ 8,423,986	\$ 52,502						\$ 8,476,488	\$ 8,658,779	\$ 7,731,315	\$ 7,806,479
Improvement and Modernization Fund	\$ 7,913							\$ 7,913	\$ 19,797	\$ 62,621	\$ 47,220
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 663,247							\$ 663,247	\$ 434,000	\$ 434,421	\$ 680,000
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 694,206	\$ 167,331						\$ 861,537	\$ 944,481	\$ 1,264,669	\$ 767,365
Other Miscellaneous	\$ 384,825							\$ 384,825	\$ 384,825	\$ 384,826	\$ 384,826
	\$ 10,174,177	\$ 219,833						\$ 10,394,010	\$ 10,441,882	\$ 9,877,852	\$ 9,685,890
Grants											
AB 1058 Commissioner/Facilitator			\$ 390,574					\$ 390,574	\$ 363,035	\$ 394,169	\$ 357,699
Other Judicial Council Grants			\$ 18,211					\$ 18,211	\$ 20,634	\$ 28,798	\$ 20,634
Non-Judicial Council Grants											
			\$ 408,785					\$ 408,785	\$ 383,669	\$ 422,967	\$ 378,333
Other Financing Sources											
Interest Income	\$ 37,700	\$ 10,970						\$ 48,670	\$ 25,000	\$ 25,477	\$ 7,000
Investment Income											
Donations											
Local Fees	\$ 178,417	\$ 12,067						\$ 190,483	\$ 190,300	\$ 173,259	\$ 195,800
Non-Fee Revenues											
Enhanced Collections											
Escheatment										\$ 50	
Prior Year Revenue											
County Program - Restricted		\$ 15,049						\$ 15,049	\$ 10,000	\$ 9,999	\$ 10,000
Reimbursement Other	\$ 119,648							\$ 119,648	\$ 46,724	\$ 17,482	\$ 96,724
Sale of Fixed Assets	\$ 1,745							\$ 1,745		\$ 350	
Other Miscellaneous	\$ 1,105							\$ 1,105	\$ 668	\$ 1,359	\$ 668
	\$ 338,614	\$ 38,086						\$ 376,700	\$ 272,692	\$ 227,875	\$ 310,192
Total Revenues	\$ 10,512,791	\$ 257,919	\$ 408,785					\$ 11,179,495	\$ 11,098,243	\$ 10,528,795	\$ 10,374,415
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,099,397	\$ 7,629	\$ 250,357					\$ 5,357,383	\$ 5,085,117	\$ 5,191,472	\$ 5,270,289
Temp Help											
Overtime	\$ 5,866							\$ 5,866		\$ 1,111	
Staff Benefits	\$ 2,723,564	\$ 171,769	\$ 96,188					\$ 2,991,521	\$ 3,613,237	\$ 2,882,370	\$ 3,247,808
	\$ 7,828,827	\$ 179,398	\$ 346,545					\$ 8,354,770	\$ 8,698,354	\$ 8,074,954	\$ 8,518,097
Operating Expenses and Equipment											
General Expense	\$ 312,536	\$ 0	\$ 12,522					\$ 325,057	\$ 375,678	\$ 739,771	\$ 185,185
Printing	\$ 30,268							\$ 30,268	\$ 30,561	\$ 30,067	\$ 300
Telecommunications	\$ 91,594							\$ 91,594	\$ 28,902	\$ 18,636	\$ 52,100
Postage	\$ 79,055							\$ 79,055	\$ 78,200	\$ 28,400	\$ 78,040
Insurance	\$ 10,012							\$ 10,012	\$ 11,717	\$ 11,717	\$ 9,000
In-State Travel	\$ 4,687		\$ 1,654					\$ 6,341	\$ 7,150	\$ 8,670	\$ 7,000
Out-of-State Travel											
Training	\$ 2,585		\$ 880					\$ 3,465	\$ 4,500	\$ 5,007	\$ 3,500
Security Services	\$ 330,303		\$ 35,156					\$ 365,459	\$ 408,000	\$ 436,248	\$ 397,440
Facility Operations	\$ 32,339							\$ 32,339	\$ 33,865	\$ 24,421	\$ 27,418
Utilities											
Contracted Services	\$ 1,016,330							\$ 1,016,330	\$ 1,184,116	\$ 1,314,481	\$ 1,265,008
Consulting and Professional Services	\$ 30,842							\$ 30,842	\$ 34,222	\$ 30,607	\$ 27,000
Information Technology	\$ 525,051	\$ 0						\$ 525,051	\$ 513,836	\$ 314,955	\$ 288,561
Major Equipment										\$ 30,026	
Other Items of Expense	\$ 7,523							\$ 7,523	\$ 5,700	\$ 6,232	\$ 2,300
	\$ 2,473,126	\$ 0	\$ 50,212					\$ 2,523,338	\$ 2,716,447	\$ 2,999,236	\$ 2,342,852
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 96,015							\$ 96,015	\$ 100,000	\$ 79,464	\$ 126,000
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 50,000							\$ 50,000			
Capital Costs											
Internal Cost Recovery	\$ (59,977)		\$ 59,977					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										\$ 0	
	\$ 85,038		\$ 59,977					\$ 146,015	\$ 100,000	\$ 79,464	\$ 126,000
Total Expenditures	\$ 10,387,991	\$ 179,398	\$ 456,734					\$ 11,024,123	\$ 11,514,801	\$ 11,153,656	\$ 10,986,949
Excess (Deficit) of Revenues Over Expenditures	\$ 124,800	\$ 78,521	\$ (47,950)					\$ 155,372	\$ (416,558)	\$ (624,860)	\$ (612,534)
Operating Transfers In (Out)	\$ (47,950)		\$ 47,950					\$ 0	\$ 0	\$ 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)	\$ 312,340	\$ 559,589	\$ 0					\$ 871,929	\$ 299,999	\$ 716,557	\$ 728,884

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

For the month ended June										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 2,461,900	\$ 252,722					\$ 2,714,622	\$ 3,186,545	\$ 3,025,739	\$ 3,084,869
Traffic & Other Infractions	\$ 456,567	\$ 13,694					\$ 470,261	\$ 487,150	\$ 491,042	\$ 599,678
Other Criminal Cases	\$ 926,838	\$ 10,318					\$ 937,156	\$ 1,003,897	\$ 743,810	\$ 828,052
Civil	\$ 614,487	\$ 5,073					\$ 619,560	\$ 599,290	\$ 557,352	\$ 469,538
Family & Children Services	\$ 1,151,251	\$ 39,995			\$ 0		\$ 1,191,246	\$ 1,349,990	\$ 1,100,304	\$ 1,368,873
Probate, Guardianship & Mental Health Services	\$ 6,924	\$ 1,786					\$ 8,711	\$ 602,904	\$ 8,903	\$ 589,102
Juvenile Dependency Services	\$ 80,371	\$ 626,865					\$ 707,236	\$ 114,491	\$ 626,063	\$ 96,667
Juvenile Delinquency Services	\$ 131,950	\$ 1,139					\$ 133,089	\$ 98,421	\$ 90,801	\$ 94,488
Other Court Operations	\$ 256,351						\$ 256,351	\$ 281,326	\$ 311,546	\$ 333,950
Court Interpreters	\$ 391,364	\$ 203,106					\$ 594,470	\$ 564,402	\$ 561,066	\$ 500,589
Jury Services	\$ 236,383	\$ 45,613	\$ 96,015				\$ 378,010	\$ 379,559	\$ 355,913	\$ 428,891
Security		\$ 359,249					\$ 359,249	\$ 408,150	\$ 466,273	\$ 397,652
Trial Court Operations Program	\$ 6,714,386	\$ 1,559,560	\$ 96,015		\$ 0		\$ 8,369,961	\$ 9,076,125	\$ 8,338,813	\$ 8,792,349
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 555,806	\$ 209,415	\$ 50,000				\$ 815,220	\$ 825,911	\$ 582,453	\$ 984,884
Fiscal Services	\$ 275,645	\$ 38,237					\$ 313,882	\$ 332,566	\$ 295,590	\$ 328,400
Human Resources	\$ 325,706	\$ 8,190					\$ 333,896	\$ 205,718	\$ 340,702	\$ 176,566
Business & Facilities Services	\$ 270,006	\$ 93,744					\$ 363,750	\$ 297,897	\$ 239,790	\$ 276,476
Information Technology	\$ 213,221	\$ 614,191					\$ 827,413	\$ 776,584	\$ 1,356,309	\$ 428,274
Court Administration Program	\$ 1,640,384	\$ 963,777	\$ 50,000				\$ 2,654,161	\$ 2,438,676	\$ 2,814,843	\$ 2,194,600
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,354,770	\$ 2,523,338	\$ 146,015		\$ 0		\$ 11,024,123	\$ 11,514,801	\$ 11,153,656	\$ 10,986,949

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Madera

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	542,102	-	-	-	-	-	542,102
Committed	297,718	-	297,718	17,488	-	-	-	-	-	315,205
Assigned	-	14,622	14,622	-	-	-	-	-	-	14,622
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 297,718	\$ 14,622	\$ 312,340	\$ 559,589	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 871,929