

**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

02/08/2016

\_\_\_\_\_  
Date

Madera Superior Court

\_\_\_\_\_  
Court

FY 2015-16 2nd Quarter

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Madera Superior Court

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Court

FY 2015-16 2nd Quarter

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Madera Superior Court

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Court

FY 2015-16 2nd Quarter

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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)	101.93	98	95		

<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							Full FY	
	Fiscal Year 2015/16							2014/15	
	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							
<b>ASSETS</b>									
Operations	\$ (554,890)	\$ 723,535	\$ (84,543)				\$ 16,470	\$ 100,572	\$ 52,558
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (6,642)	\$ (6,642)	\$ (80,585)
Credit Card									
Cash on Hand	\$ 2,050							\$ 2,050	\$ 2,050
Cash with County	\$ 129,119		\$ (27,766)					\$ 101,353	\$ 48,987
Cash Outside of the JCC									
Cash Equivalents	\$ 2,634,098						\$ 609,842	\$ 3,243,940	\$ 1,811,436
<b>Total Cash and Cash Equivalents</b>	<b>\$ 2,210,377</b>	<b>\$ 723,535</b>	<b>\$ (112,309)</b>				<b>\$ 619,670</b>	<b>\$ 3,441,272</b>	<b>\$ 1,834,446</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 1,982
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 115,562
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 477,940
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 7							\$ 7	\$ 12
<b>Total Receivables</b>	<b>\$ 7</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 7</b>	<b>\$ 595,497</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>\$ 2,210,384</b>	<b>\$ 723,535</b>	<b>\$ (112,309)</b>				<b>\$ 619,670</b>	<b>\$ 3,441,279</b>	<b>\$ 2,429,942</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 255,301
Accounts Payable - General	\$ 4,889	\$ 0	\$ 0				\$ 0	\$ 4,889	\$ 26,473
Due to Other Funds	\$ 0		\$ 0				\$ 7	\$ 7	\$ 115,574
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 64
TC145 Liability							\$ 97,319	\$ 97,319	\$ 147,805
Due to Other Governments	\$ 0							\$ 0	\$ 29,361
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0
Interest							\$ 29	\$ 29	\$ 5
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 4,889</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 97,355</b>	<b>\$ 102,244</b>	<b>\$ 574,584</b>
Civil							\$ 307,429	\$ 307,429	\$ 299,656
Criminal							\$ 58,088	\$ 58,088	\$ 101,952
Unreconciled - Civil and Criminal							\$ 50	\$ 50	\$ 50
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 58,820	\$ 58,820	\$ 58,816
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 424,387</b>	<b>\$ 424,387</b>	<b>\$ 460,474</b>
Accrued Payroll									\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
<b>Total Payroll Liabilities</b>									<b>\$ 0</b>
Revenue Collected in Advance									
Liabilities For Deposits	\$ 13,618						\$ 82,100	\$ 95,717	\$ 94,614
Jury Fees - Non-Interest							\$ 15,828	\$ 15,828	\$ 15,828
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 13,618</b>						<b>\$ 97,927</b>	<b>\$ 111,545</b>	<b>\$ 110,442</b>
<b>Total Liabilities</b>	<b>\$ 18,506</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 619,670</b>	<b>\$ 638,176</b>	<b>\$ 1,145,499</b>
<b>Total Fund Balance</b>	<b>\$ 2,191,877</b>	<b>\$ 723,535</b>	<b>\$ (112,309)</b>					<b>\$ 2,803,103</b>	<b>\$ 1,284,443</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,210,384</b>	<b>\$ 723,535</b>	<b>\$ (112,309)</b>				<b>\$ 619,670</b>	<b>\$ 3,441,279</b>	<b>\$ 2,429,942</b>

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

	For the month ended December									
	Fiscal Year 2015/16							2014/15		
	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	\$ 1,264,761	\$ 127,979					\$ 1,392,740	\$ 2,930,766	\$ 1,463,424	\$ 2,834,952
Traffic & Other Infractions	\$ 179,863	\$ 4,456					\$ 184,319	\$ 384,619	\$ 180,024	\$ 354,077
Other Criminal Cases	\$ 379,099	\$ 3,060					\$ 382,160	\$ 891,302	\$ 384,939	\$ 933,373
Civil	\$ 228,248	\$ 2,040					\$ 230,288	\$ 433,853	\$ 190,681	\$ 363,153
Family & Children Services	\$ 642,796	\$ 16,402					\$ 659,199	\$ 1,386,269	\$ 654,366	\$ 1,211,622
Probate, Guardianship & Mental Health Services	\$ 5,252	\$ 264					\$ 5,516	\$ 28,234	\$ 6,067	\$ 135,455
Juvenile Dependency Services	\$ 100,884	\$ 17,246					\$ 118,130	\$ 311,222	\$ 122,858	\$ 120,078
Juvenile Delinquency Services	\$ 11,073	\$ 546					\$ 11,619	\$ 71,202	\$ 22,015	\$ 119,207
Other Court Operations	\$ 54,690						\$ 54,690	\$ 267,393	\$ 58,333	\$ 196,780
Court Interpreters	\$ 248,477	\$ 39,036					\$ 287,513	\$ 734,945	\$ 259,709	\$ 576,529
Jury Services	\$ 135,395	\$ 26,577	\$ 35,810				\$ 197,782	\$ 394,012	\$ 160,151	\$ 348,340
Security		\$ 127,951					\$ 127,951	\$ 308,000	\$ 113,768	
Trial Court Operations Program	\$ 3,250,538	\$ 365,558	\$ 35,810				\$ 3,651,906	\$ 8,141,817	\$ 3,616,334	\$ 7,193,566
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 129,010	\$ 62,000					\$ 191,010	\$ 872,706	\$ 132,994	\$ 498,720
Fiscal Services	\$ 121,376	\$ 14,563					\$ 135,938	\$ 276,330	\$ 122,352	\$ 275,346
Human Resources	\$ 41,903	\$ 5,150					\$ 47,053	\$ 137,923	\$ 102,532	\$ 164,112
Business & Facilities Services	\$ 73,472	\$ 179,573					\$ 253,045	\$ 461,580	\$ 100,352	\$ 512,599
Information Technology	\$ 37,598	\$ (103,909)					\$ (66,311)	\$ 257,762	\$ 48,573	\$ 69,039
Court Administration Program	\$ 403,359	\$ 157,376					\$ 560,736	\$ 2,006,301	\$ 506,803	\$ 1,519,816
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 3,653,897</b>	<b>\$ 522,935</b>	<b>\$ 35,810</b>				<b>\$ 4,212,642</b>	<b>\$ 10,148,118</b>	<b>\$ 4,123,137</b>	<b>\$ 8,713,382</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 2015/16							2014/15			
	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									
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 4,701,806	\$ 17,500						\$ 4,719,306	\$ 7,401,335	\$ 4,349,975	\$ 6,735,151
Improvement and Modernization Fund	\$ (1)							\$ (1)	\$ 19,423	\$ (1)	\$ 19,423
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 232,212							\$ 232,212	\$ 550,000	\$ 283,973	\$ 532,000
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 75,319	\$ 0						\$ 75,319	\$ 643,392	\$ 72,958	\$ 370,924
Other Miscellaneous	\$ 384,826							\$ 384,826	\$ 384,826	\$ 384,825	\$ 384,825
	\$ 5,394,162	\$ 17,500						\$ 5,411,662	\$ 8,998,978	\$ 5,081,730	\$ 8,042,323
Grants											
AB 1058 Commissioner/Facilitator			\$ 79,795					\$ 79,795	\$ 354,908	\$ 110,374	\$ 384,593
Other Judicial Council Grants			\$ 19,242					\$ 19,242	\$ 19,242	\$ 10,999	\$ 21,996
Non-Judicial Council Grants											
			\$ 99,037					\$ 99,037	\$ 374,150	\$ 121,373	\$ 406,591
Other Financing Sources											
Interest Income	\$ 891	\$ 649						\$ 1,540	\$ 4,500	\$ 1,698	\$ 5,600
Investment Income											
Donations											
Local Fees	\$ 98,193	\$ 3,003						\$ 101,196	\$ 252,500	\$ 121,023	\$ 225,000
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ (4,608)							\$ (4,608)			
County Program - Restricted		\$ 4,317						\$ 4,317	\$ 10,000	\$ 4,910	\$ 10,000
Reimbursement Other	\$ 37,044	\$ 80,812						\$ 117,856	\$ 69,988	\$ 9,517	\$ 13,838
Sale of Fixed Assets										\$ 9,000	
Other Miscellaneous	\$ 301							\$ 301	\$ 2,500	\$ 53,981	\$ 2,500
	\$ 131,821	\$ 88,782						\$ 220,603	\$ 339,488	\$ 200,126	\$ 256,938
<b>Total Revenues</b>	<b>\$ 5,525,963</b>	<b>\$ 106,282</b>	<b>\$ 99,037</b>					<b>\$ 5,731,302</b>	<b>\$ 9,712,614</b>	<b>\$ 5,413,231</b>	<b>\$ 6,705,852</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,146,450	\$ 97,123	\$ 135,821					\$ 2,379,394	\$ 4,921,902	\$ 2,471,164	\$ 4,580,376
Temp Help											
Overtime	\$ 4,554		\$ 367					\$ 4,921		\$ 276	
Staff Benefits	\$ 1,169,689	\$ 52,423	\$ 47,470					\$ 1,269,583	\$ 3,031,858	\$ 1,172,784	\$ 2,697,110
	\$ 3,320,693	\$ 149,546	\$ 183,659					\$ 3,653,897	\$ 7,953,760	\$ 3,644,224	\$ 7,277,486
Operating Expenses and Equipment											
General Expense	\$ 134,844	\$ 842	\$ 3,283					\$ 138,969	\$ 334,949	\$ 65,654	\$ 100,737
Printing	\$ 14,235		\$ 60					\$ 14,295	\$ 26,024	\$ 306	\$ 1,100
Telecommunications	\$ (45,065)	\$ 129,434	\$ 130					\$ 84,500	\$ 179,250	\$ (41,277)	\$ 27,415
Postage	\$ 24,343		\$ 6					\$ 24,349	\$ 58,040	\$ 14,291	\$ 21,550
Insurance	\$ 9,913							\$ 9,913	\$ 7,165	\$ 8,818	\$ 8,488
In-State Travel	\$ 223		\$ 3,310					\$ 3,533	\$ 5,500	\$ 3,209	\$ 11,600
Out-of-State Travel											
Training	\$ 219		\$ 1,340					\$ 1,559	\$ 3,975	\$ 1,576	\$ 3,975
Security Services	\$ 117,165		\$ 10,619					\$ 127,784	\$ 308,000	\$ 113,788	\$ 278,000
Facility Operations	\$ 44,043							\$ 44,043	\$ 61,770	\$ 90,828	\$ 183,100
Utilities											
Contracted Services	\$ 161,634	\$ 2,405	\$ 667					\$ 164,706	\$ 864,099	\$ 149,046	\$ 674,750
Consulting and Professional Services	\$ 17,252							\$ 17,252	\$ 25,737	\$ 3,745	\$ 6,000
Information Technology	\$ (128,756)	\$ 19,488						\$ (109,268)	\$ 188,447	\$ 21,554	\$ 2,181
Major Equipment										\$ 26	
Other Items of Expense	\$ 1,301							\$ 1,301	\$ 4,100	\$ 2,485	\$ 4,000
	\$ 351,351	\$ 152,169	\$ 19,415					\$ 522,935	\$ 2,067,056	\$ 432,006	\$ 1,322,896
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 35,810							\$ 35,810	\$ 127,302	\$ 47,747	\$ 113,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment										\$ (842)	
	\$ 35,810							\$ 35,810	\$ 127,302	\$ 46,905	\$ 113,000
<b>Total Expenditures</b>	<b>\$ 3,707,854</b>	<b>\$ 301,715</b>	<b>\$ 203,074</b>					<b>\$ 4,212,642</b>	<b>\$ 10,146,118</b>	<b>\$ 4,123,137</b>	<b>\$ 8,713,382</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 1,818,130	\$ (195,433)	\$ (104,037)					\$ 1,518,660	\$ (435,504)	\$ 1,290,094	\$ (7,530)
Operating Transfers In (Out)	\$ 8,272		\$ (8,272)					\$ 0	\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 365,476	\$ 918,968	\$ 0					\$ 1,284,443	\$ 1,284,443	\$ 1,114,045	\$ 1,114,045
Ending Balance (Deficit)	\$ 2,191,877	\$ 723,535	\$ (112,309)					\$ 2,803,103	\$ 848,939	\$ 2,404,139	\$ 1,108,515