

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

08/13/2016

Date

Madera County Superior Court

Court

FY 2015-16 4th Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Madera County Superior Court

Court

FY 2015-16 4th 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 2015-16 4th 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)	101.93	98	95	93	97

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							Full FY	
	Fiscal Year 2015/16							2014/15	
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
	Non-Grant	Grant							
ASSETS									
Operations	\$ (679,083)	\$ 728,589	\$ 0			\$ 18,288	\$ 67,793	\$ 52,558	
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust						\$ (12,534)	\$ (12,534)	\$ (80,585)	
Credit Card									
Cash on Hand	\$ 2,050						\$ 2,050	\$ 2,050	
Cash with County	\$ 700,000		\$ 0				\$ 700,000	\$ 48,987	
Cash Outside of the JCC									
Cash Equivalents	\$ 1,288,063					\$ 733,060	\$ 2,021,123	\$ 1,811,438	
Total Cash and Cash Equivalents	\$ 1,311,030	\$ 728,589	\$ 0			\$ 738,814	\$ 2,778,432	\$ 1,834,446	
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 1,422	\$ 977					\$ 0	\$ 2,399	\$ 1,982
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 47,320						\$ 47,320	\$ 115,562	
Due From Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	
Due From Other Courts							\$ 0	\$ 0	
Due From State	\$ 251,550	\$ 78,578	\$ 89,600				\$ 419,728	\$ 477,940	
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 12						\$ 12	\$ 12	
Total Receivables	\$ 300,304	\$ 79,555	\$ 89,600				\$ 0	\$ 469,459	\$ 585,497
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	\$ 1,611,334	\$ 808,144	\$ 89,600			\$ 738,814	\$ 3,247,892	\$ 2,429,942	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 321,186	\$ 365	\$ 3,140				\$ 324,692	\$ 255,301	
Accounts Payable - General	\$ 62,723	\$ 0	\$ 0				\$ 0	\$ 26,473	
Due to Other Funds	\$ 0		\$ 47,320				\$ 12	\$ 47,332	\$ 115,574
Due to Other Courts									
Due to State	\$ 0						\$ 0	\$ 64	
TC145 Liability						\$ 135,660	\$ 135,660	\$ 147,805	
Due to Other Governments	\$ 48,590						\$ 48,590	\$ 29,361	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0		\$ 0				\$ 0	\$ 0	
Interest							\$ 23	\$ 23	\$ 5
Miscellaneous Accls. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 432,498	\$ 365	\$ 50,460			\$ 135,655	\$ 618,019	\$ 574,584	
Civil						\$ 376,303	\$ 376,303	\$ 299,656	
Criminal						\$ 71,239	\$ 71,239	\$ 101,952	
Unreconciled - Civil and Criminal						\$ 50	\$ 50	\$ 50	
Trust Held Outside of the JCC									
Trust Interest Payable						\$ 59,199	\$ 59,199	\$ 58,816	
Miscellaneous Trust									
Total Trust Deposits						\$ 506,791	\$ 506,791	\$ 460,474	
Accrued Payroll									\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 622,089		\$ 29,093				\$ 651,182	\$ 0	
Total Payroll Liabilities	\$ 622,089		\$ 29,093				\$ 651,182	\$ 0	
Revenue Collected in Advance			\$ 10,047				\$ 10,047	\$ 94,614	
Liabilities For Deposits	\$ 14,718					\$ 82,100	\$ 96,818	\$ 15,828	
Jury Fees - Non-Interest						\$ 14,228	\$ 14,228	\$ 0	
Fees - Partial Payment & Overpayment									
Uncleared Collections						\$ 0	\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 14,718		\$ 10,047			\$ 96,327	\$ 121,093	\$ 110,442	
Total Liabilities	\$ 1,069,306	\$ 365	\$ 89,600			\$ 738,814	\$ 1,898,085	\$ 1,145,499	
Total Fund Balance	\$ 542,029	\$ 807,778	\$ 0				\$ 1,349,807	\$ 1,284,443	
Total Liabilities and Fund Balance	\$ 1,611,334	\$ 808,144	\$ 89,600			\$ 738,814	\$ 3,247,892	\$ 2,429,942	

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							Full FY			
	Fiscal Year 2015/16							2014/15			
	Governmental Funds			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
General	Special Revenue										
	Non-Grant	Grant									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 7,577,122	\$ 48,125					\$ 7,625,247	\$ 7,401,335	\$ 7,187,963	\$ 6,735,151	
Improvement and Modernization Fund	\$ 11,895						\$ 11,895	\$ 19,423	\$ 28,308	\$ 19,423	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 512,367						\$ 512,367	\$ 550,000	\$ 581,998	\$ 532,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 312,714	\$ 154,869					\$ 467,583	\$ 643,392	\$ 509,091	\$ 370,924	
Other Miscellaneous	\$ 384,826						\$ 384,826	\$ 384,826	\$ 384,825	\$ 384,825	
	\$ 8,798,924	\$ 202,994					\$ 9,001,917	\$ 8,998,976	\$ 8,692,184	\$ 8,042,323	
Grants											
AB 1058 Commissioner/Facilitator			\$ 369,521				\$ 369,521	\$ 354,908	\$ 344,465	\$ 384,593	
Other Judicial Council Grants			\$ 29,289				\$ 29,289	\$ 19,242	\$ 10,999	\$ 21,988	
Non-Judicial Council Grants											
			\$ 398,810				\$ 398,810	\$ 374,150	\$ 355,464	\$ 408,591	
Other Financing Sources											
Interest Income	\$ 5,372	\$ 3,137					\$ 8,509	\$ 4,500	\$ 4,798	\$ 5,600	
Investment Income											
Donations											
Local Fees	\$ 197,225	\$ 7,434					\$ 204,660	\$ 252,500	\$ 256,467	\$ 225,000	
Non-Fee Revenues											
Enhanced Collections											
Escheatment	\$ 644						\$ 644				
Prior Year Revenue	\$ (4,608)						\$ (4,608)				
County Program - Restricted		\$ 8,703					\$ 8,703	\$ 10,000	\$ 9,227	\$ 10,000	
Reimbursement Other	\$ 40,750	\$ 80,812					\$ 121,562	\$ 69,988	\$ 18,040	\$ 13,838	
Sale of Fixed Assets	\$ 2,935						\$ 2,935		\$ 9,000		
Other Miscellaneous	\$ (280)						\$ (280)	\$ 2,500	\$ 36,674	\$ 2,500	
	\$ 242,038	\$ 100,086					\$ 342,124	\$ 330,488	\$ 332,204	\$ 258,938	
Total Revenues	\$ 9,040,962	\$ 303,080	\$ 398,810				\$ 9,742,852	\$ 9,712,614	\$ 9,379,873	\$ 8,705,652	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,369,680	\$ 194,245	\$ 265,308				\$ 4,829,233	\$ 4,921,902	\$ 4,872,533	\$ 4,580,376	
Temp Help											
Overtime	\$ 4,569		\$ 367				\$ 4,936		\$ 294		
Staff Benefits	\$ 2,433,899	\$ 104,847	\$ 97,573				\$ 2,636,319	\$ 3,031,658	\$ 2,372,756	\$ 2,697,110	
	\$ 6,808,148	\$ 299,092	\$ 363,248				\$ 7,470,488	\$ 7,953,780	\$ 7,245,583	\$ 7,277,488	
Operating Expenses and Equipment											
General Expense	\$ 289,670	\$ 842	\$ 6,470				\$ 296,982	\$ 334,949	\$ 245,789	\$ 100,737	
Printing	\$ 124,807		\$ 60				\$ 124,867	\$ 26,024	\$ 11,768	\$ 1,100	
Telecommunications	\$ 72,238	\$ 89,712	\$ 70				\$ 162,019	\$ 179,250	\$ 32,122	\$ 27,415	
Postage	\$ 125,843		\$ 6				\$ 125,849	\$ 58,040	\$ 31,773	\$ 21,550	
Insurance	\$ 9,766						\$ 9,766	\$ 7,185	\$ 6,818	\$ 8,488	
In-State Travel	\$ 5,032		\$ 3,310				\$ 8,342	\$ 5,500	\$ 4,401	\$ 11,600	
Out-of-State Travel											
Training	\$ 2,544		\$ 1,340				\$ 3,884	\$ 3,975	\$ 3,893	\$ 3,975	
Security Services	\$ 309,528		\$ 25,456				\$ 334,984	\$ 308,000	\$ 279,139	\$ 278,000	
Facility Operations	\$ 60,248						\$ 60,248	\$ 61,770	\$ 182,074	\$ 183,100	
Utilities											
Contracted Services	\$ 788,397	\$ 2,405	\$ 6,946				\$ 797,748	\$ 864,099	\$ 738,670	\$ 674,750	
Consulting and Professional Services	\$ 45,100						\$ 45,100	\$ 25,737	\$ 10,345	\$ 6,000	
Information Technology	\$ 121,196	\$ 22,219					\$ 143,415	\$ 188,447	\$ 190,012	\$ 2,181	
Major Equipment									\$ 124,047		
Other Items of Expense	\$ 2,699						\$ 2,699	\$ 4,100	\$ 4,117	\$ 4,000	
	\$ 1,957,068	\$ 115,178	\$ 43,657				\$ 2,115,903	\$ 2,087,056	\$ 1,862,757	\$ 1,322,896	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 91,097						\$ 91,097	\$ 127,302	\$ 101,976	\$ 113,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (56,613)		\$ 56,613				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ (842)		
	\$ 34,484		\$ 56,613				\$ 91,097	\$ 127,302	\$ 101,134	\$ 113,000	
Total Expenditures	\$ 8,798,700	\$ 414,270	\$ 463,518				\$ 9,677,485	\$ 10,148,118	\$ 9,209,474	\$ 8,713,382	
Excess (Deficit) of Revenues Over Expenditures	\$ 241,262	\$ (111,190)	\$ (64,708)				\$ 65,364	\$ (435,504)	\$ 170,399	\$ (7,530)	
Operating Transfers in (Out)	\$ (64,708)		\$ 64,708				\$ 0	\$ 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)	\$ 542,029	\$ 607,778	\$ 0				\$ 1,349,807	\$ 848,939	\$ 1,284,443	\$ 1,106,515	

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

	For the month ended June							Full FY	
	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
PROGRAM EXPENDITURES:									
Judges & Courtroom Support	\$ 2,572.700	\$ 303.625					\$ 2,876.325	\$ 2,930.766	\$ 2,981.814
Traffic & Other Infractions	\$ 359.883	\$ 34.530					\$ 394.413	\$ 384.619	\$ 356.430
Other Criminal Cases	\$ 802.964	\$ 32.870					\$ 835.835	\$ 891.302	\$ 747.660
Civil	\$ 475.902	\$ 7.900					\$ 483.801	\$ 433.853	\$ 400.686
Family & Children Services	\$ 1,322.491	\$ 39.644			\$ 0		\$ 1,362.135	\$ 1,386.269	\$ 1,285.290
Probate, Guardianship & Mental Health Services	\$ 10.946	\$ 1.749					\$ 12.695	\$ 28.234	\$ 11.947
Juvenile Dependency Services	\$ 210.219	\$ 56.503					\$ 266.723	\$ 311.222	\$ 259.892
Juvenile Delinquency Services	\$ 24.192	\$ 1.688					\$ 25.880	\$ 71.202	\$ 44.421
Other Court Operations	\$ 110.554						\$ 110.554	\$ 267.393	\$ 111.932
Court Interpreters	\$ 473.785	\$ 118.530					\$ 592.315	\$ 734.945	\$ 541.475
Jury Services	\$ 240.162	\$ 112.418	\$ 91.097				\$ 443.676	\$ 394.012	\$ 329.853
Security		\$ 335.141					\$ 335.141	\$ 308.000	\$ 403.007
Trial Court Operations Program	\$ 6,603.798	\$ 1,044.598	\$ 91.097		\$ 0		\$ 7,739.493	\$ 8,141.817	\$ 7,474.408
Enhanced Collections									
Other Non-Court Operations									
Non-Court Operations Program									
Executive Office	\$ 270.656	\$ 178.661					\$ 449.318	\$ 872.706	\$ 350.305
Fiscal Services	\$ 251.089	\$ 40.437					\$ 291.526	\$ 276.330	\$ 250.177
Human Resources	\$ 92.398	\$ 12.526					\$ 104.924	\$ 137.923	\$ 159.895
Business & Facilities Services	\$ 175.791	\$ 293.106					\$ 468.896	\$ 461.580	\$ 325.589
Information Technology	\$ 76.756	\$ 546.575					\$ 623.331	\$ 257.762	\$ 649.100
Court Administration Program	\$ 866.690	\$ 1,071.306					\$ 1,937.995	\$ 2,006.301	\$ 1,735.067
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0
Prior Year Adjustments Not Posted to a Program									
Total	\$ 7,470.488	\$ 2,115.903	\$ 91.097		\$ 0		\$ 9,677.488	\$ 10,148.118	\$ 9,209.474

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	-	-	-	807,778	-	-	-	-	807,778	
Committed	309,296	113,163	422,459	-	-	-	-	-	422,459	
Assigned	-	119,570	119,570	-	-	-	-	-	119,570	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 309,296	\$ 232,733	\$ 542,029	\$ 807,778	\$ -	\$ -	\$ -	\$ -	\$ 1,349,807	