

**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

06/08/2018

\_\_\_\_\_  
Date

Madera County Superior Court

\_\_\_\_\_  
Court

FY 2017-18 4th Quarter

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

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Madera County Superior Court

Court

FY 2017-18 4th Quarter

Fiscal Year and Ending Quarter

### FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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

Madera County Superior Court

Court

FY 2017-18 4th Quarter

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)	106.66	101	95	95	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 June									
Fiscal Year 2017/18								2016/17	
	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	\$ (511,592)	\$ 510,331	\$ (10)				\$ 13,628	\$ 12,357	\$ (5,582)
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (248,091)	\$ (248,091)	\$ (2,741)
Credit Card									
Cash on Hand	\$ 2,350							\$ 2,350	\$ 2,300
Cash with County	\$ 699,990		\$ 10					\$ 700,000	\$ 700,000
Cash Outside of the JCC									
Cash Equivalents	\$ 434,124						\$ 1,041,424	\$ 1,475,548	\$ 2,040,295
<b>Total Cash and Cash Equivalents</b>	<b>\$ 624,872</b>	<b>\$ 510,331</b>	<b>\$ 0</b>				<b>\$ 806,961</b>	<b>\$ 1,942,164</b>	<b>\$ 2,734,272</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 980	\$ 1,912					\$ 0	\$ 2,892	\$ 3,770
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust							\$ 0	\$ 0	
Due From Other Funds	\$ 166,032							\$ 166,032	\$ 45,665
Due From Other Governments	\$ 28,474	\$ 2,299						\$ 30,773	\$ 15,396
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 341,480	\$ 124,923	\$ 95,430					\$ 561,833	\$ 447,529
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 375							\$ 375	\$ 74
<b>Total Receivables</b>	<b>\$ 537,341</b>	<b>\$ 129,135</b>	<b>\$ 95,430</b>				<b>\$ 0</b>	<b>\$ 761,905</b>	<b>\$ 512,433</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>\$ 1,162,213</b>	<b>\$ 639,466</b>	<b>\$ 95,430</b>				<b>\$ 806,961</b>	<b>\$ 2,704,069</b>	<b>\$ 3,246,705</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 117,922	\$ 39,267	\$ 0					\$ 157,189	\$ 218,325
Accounts Payable - General	\$ 45,228	\$ 0	\$ 0				\$ 0	\$ 45,228	\$ 5,228
Due to Other Funds	\$ 0	\$ 119,130	\$ 46,902				\$ 375	\$ 166,407	\$ 45,739
Due to Other Courts									
Due to State	\$ 20,888		\$ 1,154					\$ 22,042	\$ 20,792
TC145 Liability							\$ 143,196	\$ 143,196	\$ 150,615
Due to Other Governments	\$ 169,378	\$ 0					\$ 95,120	\$ 264,497	\$ 73,458
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0
Interest							\$ 84	\$ 84	\$ 73
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 353,416</b>	<b>\$ 158,397</b>	<b>\$ 48,056</b>				<b>\$ 238,775</b>	<b>\$ 798,644</b>	<b>\$ 514,229</b>
Civil							\$ 319,558	\$ 319,558	\$ 441,679
Criminal							\$ 81,036	\$ 81,036	\$ 117,345
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 50
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 66,922	\$ 66,922	\$ 61,362
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 467,516</b>	<b>\$ 467,516</b>	<b>\$ 620,437</b>
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 554,180		\$ 37,326					\$ 591,506	\$ 638,784
<b>Total Payroll Liabilities</b>	<b>\$ 554,180</b>		<b>\$ 37,326</b>					<b>\$ 591,506</b>	<b>\$ 638,784</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									
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>\$ 926,723</b>	<b>\$ 158,397</b>	<b>\$ 95,430</b>				<b>\$ 806,961</b>	<b>\$ 1,987,511</b>	<b>\$ 1,905,287</b>
<b>Total Fund Balance</b>	<b>\$ 235,489</b>	<b>\$ 481,068</b>	<b>\$ 0</b>					<b>\$ 716,557</b>	<b>\$ 1,341,418</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,162,213</b>	<b>\$ 639,466</b>	<b>\$ 95,430</b>				<b>\$ 806,961</b>	<b>\$ 2,704,069</b>	<b>\$ 3,246,705</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 June											
Fiscal Year 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 7,678,815	\$ 52,500						\$ 7,731,315	\$ 7,806,479	\$ 8,026,493	\$ 7,975,624
Improvement and Modernization Fund	\$ 36,424	\$ 26,197						\$ 62,621	\$ 47,220	\$ 7,526	\$ 19,423
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 434,421							\$ 434,421	\$ 680,000	\$ 687,897	\$ 512,000
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,141,830	\$ 122,839						\$ 1,264,669	\$ 767,365	\$ 541,226	\$ 642,518
Other Miscellaneous	\$ 384,826							\$ 384,826	\$ 384,826	\$ 384,826	\$ 384,826
	\$ 9,676,316	\$ 201,536						\$ 9,877,852	\$ 9,685,890	\$ 9,647,968	\$ 9,534,391
Grants											
AB 1058 Commissioner/Facilitator			\$ 394,169					\$ 394,169	\$ 357,899	\$ 364,631	\$ 357,899
Other Judicial Council Grants			\$ 28,798					\$ 28,798	\$ 20,634	\$ 0	\$ 20,634
Non-Judicial Council Grants											
			\$ 422,967					\$ 422,967	\$ 378,533	\$ 364,631	\$ 378,333
Other Financing Sources											
Interest Income	\$ 19,945	\$ 5,532						\$ 25,477	\$ 7,000	\$ 16,983	\$ 4,500
Investment Income											
Donations											
Local Fees	\$ 163,121	\$ 10,138						\$ 173,259	\$ 195,800	\$ 221,656	\$ 252,500
Non-Fee Revenues											
Enhanced Collections											
Escheatment	\$ 50							\$ 50			
Prior Year Revenue											
County Program - Restricted		\$ 9,999						\$ 9,999	\$ 10,000	\$ 9,698	\$ 10,000
Reimbursement Other	\$ 17,482							\$ 17,482	\$ 96,724	\$ 25,675	\$ 49,988
Sale of Fixed Assets	\$ 350							\$ 350			
Other Miscellaneous	\$ 1,359							\$ 1,359	\$ 668	\$ 1,269	\$ 2,500
	\$ 202,307	\$ 25,668						\$ 227,975	\$ 310,192	\$ 275,481	\$ 319,488
<b>Total Revenues</b>	<b>\$ 9,878,623</b>	<b>\$ 227,204</b>	<b>\$ 422,967</b>					<b>\$ 10,528,795</b>	<b>\$ 10,374,415</b>	<b>\$ 10,288,080</b>	<b>\$ 10,232,212</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 4,901,769	\$ 6,456	\$ 283,247					\$ 5,191,472	\$ 5,270,289	\$ 5,044,072	\$ 4,984,230
Temp Help											
Overtime	\$ 928		\$ 184					\$ 1,111		\$ 527	
Staff Benefits	\$ 2,670,474	\$ 126,521	\$ 85,376					\$ 2,882,370	\$ 3,247,808	\$ 2,735,996	\$ 2,992,758
	\$ 7,573,171	\$ 132,976	\$ 368,806					\$ 8,074,954	\$ 8,518,097	\$ 7,780,598	\$ 7,976,988
Operating Expenses and Equipment											
General Expense	\$ 670,510	\$ 57,928	\$ 11,333					\$ 739,771	\$ 185,185	\$ 512,270	\$ 262,665
Printing	\$ 30,067							\$ 30,067	\$ 300	\$ 68,883	\$ 10,000
Telecommunications	\$ 18,636							\$ 18,636	\$ 52,100	\$ 58,947	\$ 51,200
Postage	\$ 28,400							\$ 28,400	\$ 78,040	\$ 78,369	\$ 58,040
Insurance	\$ 11,717							\$ 11,717	\$ 9,000	\$ 8,617	\$ 10,000
In-State Travel	\$ 6,624		\$ 2,046					\$ 8,670	\$ 7,000	\$ 5,901	\$ 10,500
Out-of-State Travel											
Training	\$ 4,012		\$ 995					\$ 5,007	\$ 3,500	\$ 3,270	\$ 4,375
Security Services	\$ 403,343		\$ 32,904					\$ 436,248	\$ 397,440	\$ 342,390	\$ 308,000
Facility Operations	\$ 24,421							\$ 24,421	\$ 27,418	\$ 49,705	\$ 37,706
Utilities											
Contracted Services	\$ 1,314,481	\$ 0						\$ 1,314,481	\$ 1,265,008	\$ 1,123,365	\$ 1,016,689
Consulting and Professional Services	\$ 30,607							\$ 30,607	\$ 27,000	\$ 25,134	\$ 33,978
Information Technology	\$ 314,955	\$ 0						\$ 314,955	\$ 288,561	\$ 148,986	\$ 281,721
Major Equipment	\$ 30,026							\$ 30,026			
Other Items of Expense	\$ 6,232							\$ 6,232	\$ 2,300	\$ 3,407	\$ 4,100
	\$ 2,894,031	\$ 57,928	\$ 47,279					\$ 2,999,238	\$ 2,342,852	\$ 2,427,442	\$ 2,088,974
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 79,464							\$ 79,464	\$ 126,000	\$ 88,432	\$ 110,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (61,744)		\$ 61,744					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (163,165)	\$ 163,165						\$ 0			
	\$ (145,445)	\$ 163,165	\$ 61,744					\$ 79,464	\$ 126,000	\$ 88,432	\$ 110,000
<b>Total Expenditures</b>	<b>\$ 10,321,757</b>	<b>\$ 354,070</b>	<b>\$ 477,829</b>					<b>\$ 11,153,656</b>	<b>\$ 10,986,949</b>	<b>\$ 10,296,469</b>	<b>\$ 10,175,962</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (443,134)	\$ (126,866)	\$ (54,861)					\$ (624,860)	\$ (612,534)	\$ (6,389)	\$ 56,250
Operating Transfers In (Out)	\$ (54,861)		\$ 54,861					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 733,484	\$ 607,934	\$ 0					\$ 1,341,418	\$ 1,341,418	\$ 1,349,807	\$ 1,349,807
Ending Balance (Deficit)	\$ 235,489	\$ 481,068	\$ 0					\$ 716,557	\$ 728,884	\$ 1,341,418	\$ 1,406,057

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

For the month ended June										
Fiscal Year 2017/18									2016/17	
	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	\$ 2,731,634	\$ 294,106					\$ 3,025,739	\$ 3,084,869	\$ 2,984,431	\$ 2,941,054
Traffic & Other Infractions	\$ 478,162	\$ 12,879				\$ 0	\$ 491,042	\$ 599,678	\$ 463,494	\$ 438,334
Other Criminal Cases	\$ 739,239	\$ 4,571					\$ 743,810	\$ 828,052	\$ 803,221	\$ 836,703
Civil	\$ 554,059	\$ 3,293					\$ 557,352	\$ 469,538	\$ 411,024	\$ 476,536
Family & Children Services	\$ 1,070,444	\$ 29,860			\$ 0		\$ 1,100,304	\$ 1,368,873	\$ 1,552,085	\$ 1,431,816
Probate, Guardianship & Mental Health Services	\$ 8,066	\$ 837					\$ 8,903	\$ 589,102	\$ 28,870	\$ 326,861
Juvenile Dependency Services	\$ 90,481	\$ 535,582					\$ 626,063	\$ 96,667	\$ 421,632	\$ 91,791
Juvenile Delinquency Services	\$ 90,481	\$ 320					\$ 90,801	\$ 94,488	\$ 85,190	\$ 89,048
Other Court Operations	\$ 311,488	\$ 58					\$ 311,546	\$ 333,950	\$ 184,889	\$ 187,551
Court Interpreters	\$ 371,073	\$ 189,992					\$ 561,066	\$ 500,589	\$ 562,544	\$ 603,634
Jury Services	\$ 232,033	\$ 44,416	\$ 79,464				\$ 355,913	\$ 428,891	\$ 327,826	\$ 339,610
Security		\$ 466,273					\$ 466,273	\$ 397,652	\$ 342,116	\$ 308,000
Trial Court Operations Program	\$ 6,677,161	\$ 1,582,187	\$ 79,464		\$ 0	\$ 0	\$ 8,338,813	\$ 6,792,349	\$ 8,167,323	\$ 8,070,938
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 471,739	\$ 110,714					\$ 582,453	\$ 984,884	\$ 418,378	\$ 998,150
Fiscal Services	\$ 250,145	\$ 45,444					\$ 295,590	\$ 328,400	\$ 298,624	\$ 293,546
Human Resources	\$ 335,183	\$ 5,519					\$ 340,702	\$ 176,566	\$ 205,334	\$ 171,475
Business & Facilities Services	\$ 208,141	\$ 31,649					\$ 239,790	\$ 276,476	\$ 301,494	\$ 281,080
Information Technology	\$ 132,584	\$ 1,223,725					\$ 1,356,309	\$ 428,274	\$ 905,317	\$ 360,773
Court Administration Program	\$ 1,397,792	\$ 1,417,051					\$ 2,814,843	\$ 2,194,800	\$ 2,129,146	\$ 2,105,024
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 8,074,954	\$ 2,999,238	\$ 79,464		\$ 0	\$ 0	\$ 11,153,656	\$ 10,986,949	\$ 10,296,469	\$ 10,175,962

### 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	-	-	-	454,344	-	-	-	-	-	454,344
Committed	190,838	-	190,838	26,725	-	-	-	-	-	217,563
Assigned	441	44,210	44,651	-	-	-	-	-	-	44,651
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 191,279</b>	<b>\$ 44,210</b>	<b>\$ 235,489</b>	<b>\$ 481,068</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 716,557</b>