

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

05/03/2019

Date

Madera Superior Court

Court

FY 2018-19 Quarter 3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Madera Superior Court

Court

FY 2018-19 Quarter 3

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 Superior Court

Court

FY 2018-19 Quarter 3

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	

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 March								
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				
		Non-Grant	Grant					
ASSETS								
Operations	\$ (173.009)	\$ 321.114	\$ (101.192)			\$ 9.156	\$ 56.069	\$ 206.647
Payroll								
Jury								
Revolving								
Other								
Distribution								
Civil Filing Fees						\$ 0	\$ 0	\$ 0
Trust						\$ (13.249)	\$ (13.249)	\$ (38.170)
Credit Card								
Cash on Hand	\$ 2.600						\$ 2.600	\$ 2.350
Cash with County	\$ 28.289		\$ (24.974)				\$ 3.315	\$ 47.519
Cash Outside of the JCC								
Cash Equivalents	\$ 789.922					\$ 745.528	\$ 1.535.451	\$ 1.670.692
Total Cash and Cash Equivalents	\$ 647.802	\$ 321.114	\$ (126.166)			\$ 741.435	\$ 1.584.186	\$ 1.889.039
Short-Term Investment								
Investments								
Total Investments								
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	\$ 179
Due From State	\$ 0	\$ 116.173	\$ 0				\$ 116.173	\$ 26.219
Trust Due To/From								
Distribution Due To/From								
Civil Filing Fee Due To/From								
General Due To/From	\$ 836						\$ 836	\$ 0
Total Receivables	\$ 836	\$ 116.173	\$ 0			\$ 0	\$ 117.009	\$ 26.398
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	\$ 648.636	\$ 437.288	\$ (126.166)			\$ 741.435	\$ 1.701.195	\$ 1.915.437
LIABILITIES AND FUND BALANCES								
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Accounts Payable - General	\$ 34.302	\$ 0	\$ 3.224			\$ 0	\$ 37.526	\$ 5.118
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 836	\$ 836	\$ 0
Due to Other Courts								
Due to State	\$ 73.616		\$ 0				\$ 73.616	\$ 20.792
TC145 Liability						\$ 107.684	\$ 107.684	\$ 124.994
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	\$ 1.832		\$ 0				\$ 1.832	\$ 0
Interest						\$ 1.515	\$ 1.515	\$ 1.176
Miscellaneous Accts. Pay. and Accrued Liab.								
Total Accounts Payable and Accrued Liab.	\$ 109.749	\$ 0	\$ 3.224			\$ 205.155	\$ 318.128	\$ 152.080
Civil						\$ 308.943	\$ 308.943	\$ 525.787
Criminal						\$ 53.121	\$ 53.121	\$ 102.171
Unreconciled - Civil and Criminal								\$ 0
Trust Held Outside of the JCC								
Trust Interest Payable						\$ 73.547	\$ 73.547	\$ 65.211
Miscellaneous Trust								
Total Trust Deposits						\$ 435.610	\$ 435.610	\$ 693.168
Accrued Payroll								
Benefits Payable								
Deferred Compensation Payable								
Deductions Payable								
Payroll Clearing	\$ 0		\$ 0				\$ 0	\$ 0
Total Payroll Liabilities	\$ 0		\$ 0				\$ 0	\$ 0
Revenue Collected in Advance			\$ 10.047				\$ 10.047	\$ 10.047
Liabilities For Deposits	\$ 19.128					\$ 88.693	\$ 107.821	\$ 107.830
Jury Fees - Non-Interest						\$ 11.978	\$ 11.978	\$ 10.629
Fees - Partial Payment & Overpayment								
Uncleared Collections	\$ 0		\$ 0				\$ 0	
Other Miscellaneous Liabilities								
Total Other Liabilities	\$ 19.128		\$ 10.047			\$ 100.670	\$ 129.845	\$ 128.506
Total Liabilities	\$ 128.877	\$ 0	\$ 13.271			\$ 741.435	\$ 883.583	\$ 973.754
Total Fund Balance	\$ 519.760	\$ 437.288	\$ (139.436)				\$ 817.611	\$ 941.682
Total Liabilities and Fund Balance	\$ 648.636	\$ 437.288	\$ (126.166)			\$ 741.435	\$ 1.701.195	\$ 1.915.437

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 March											
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						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 6,402,716	\$ 30,627					\$ 6,433,343	\$ 8,658,779	\$ 5,904,860	\$ 7,806,479	
Improvement and Modernization Fund							\$ 19,797	\$ 73,977	\$ 47,220	\$ 47,220	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 480,254						\$ 480,254	\$ 434,000	\$ 354,878	\$ 680,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 304,017						\$ 304,017	\$ 944,481	\$ 253,131	\$ 767,365	
Other Miscellaneous	\$ 384,825						\$ 384,825	\$ 384,825	\$ 384,826	\$ 384,826	
	\$ 7,571,812	\$ 30,627					\$ 7,602,439	\$ 10,441,882	\$ 6,571,672	\$ 9,685,990	
Grants											
AB 1058 Commissioner/Facilitator			\$ 119,191				\$ 119,191	\$ 363,035	\$ 167,053	\$ 357,699	
Other Judicial Council Grants			\$ 8,164				\$ 8,164	\$ 20,634	\$ 20,634	\$ 20,634	
Non-Judicial Council Grants											
			\$ 127,355				\$ 127,355	\$ 383,669	\$ 187,687	\$ 378,333	
Other Financing Sources											
Interest Income	\$ 22,324	\$ 5,938					\$ 28,262	\$ 25,000	\$ 15,255	\$ 7,000	
Investment Income											
Donations											
Local Fees	\$ 101,786	\$ 6,742					\$ 108,528	\$ 190,300	\$ 114,383	\$ 195,800	
Non-Fee Revenues											
Enhanced Collections											
Escheatment									\$ 50		
Prior Year Revenue											
County Program - Restricted		\$ 10,871					\$ 10,871	\$ 10,000	\$ 7,582	\$ 10,000	
Reimbursement Other	\$ 99,972						\$ 99,972	\$ 46,724	\$ 10,610	\$ 96,724	
Sale of Fixed Assets									\$ 350		
Other Miscellaneous	\$ 537						\$ 537	\$ 668	\$ 675	\$ 668	
	\$ 224,820	\$ 23,551					\$ 248,371	\$ 272,692	\$ 148,906	\$ 310,192	
Total Revenues	\$ 7,796,432	\$ 54,176	\$ 127,355				\$ 7,977,965	\$ 11,098,243	\$ 7,308,264	\$ 10,374,415	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,819,069		\$ 159,138				\$ 3,978,207	\$ 5,065,117	\$ 3,853,536	\$ 5,270,289	
Temp Help											
Overtime	\$ 236						\$ 236		\$ 497		
Staff Benefits	\$ 2,220,738		\$ 66,906				\$ 2,287,644	\$ 3,613,237	\$ 2,172,091	\$ 3,247,808	
	\$ 6,040,043		\$ 226,043				\$ 6,266,086	\$ 8,698,354	\$ 6,026,125	\$ 8,518,097	
Operating Expenses and Equipment											
General Expense	\$ 148,439	\$ 78,363	\$ 2,169				\$ 228,970	\$ 375,678	\$ 562,162	\$ 185,185	
Printing	\$ 201						\$ 201	\$ 30,561	\$ 67	\$ 300	
Telecommunications	\$ 36,494						\$ 36,494	\$ 28,902	\$ 7,415	\$ 52,100	
Postage	\$ 266						\$ 266	\$ 78,200	\$ 378	\$ 78,040	
Insurance	\$ 7,130						\$ 7,130	\$ 11,717	\$ 8,874	\$ 9,000	
In-State Travel	\$ 2,293		\$ 1,654				\$ 3,947	\$ 7,150	\$ 6,267	\$ 7,000	
Out-of-State Travel											
Training	\$ 2,285		\$ 680				\$ 3,165	\$ 4,500	\$ 4,060	\$ 3,500	
Security Services	\$ 192,424		\$ 19,811				\$ 212,236	\$ 408,000	\$ 218,922	\$ 397,440	
Facility Operations	\$ 21,822						\$ 21,822	\$ 33,865	\$ 10,114	\$ 27,418	
Utilities											
Contracted Services	\$ 584,417						\$ 584,417	\$ 1,184,116	\$ 542,296	\$ 1,265,008	
Consulting and Professional Services	\$ 4,100						\$ 4,100	\$ 34,222	\$ 3,355	\$ 27,000	
Information Technology	\$ 427,247	\$ 19,596					\$ 446,843	\$ 513,836	\$ 231,368	\$ 288,561	
Major Equipment									\$ 30,026		
Other Items of Expense	\$ 3,689						\$ 3,689	\$ 5,700	\$ 3,871	\$ 2,300	
	\$ 1,430,807	\$ 97,959	\$ 24,514				\$ 1,553,279	\$ 2,716,447	\$ 1,629,174	\$ 2,342,852	
Special Items of Expense											
Grand Jury	\$ 57,545						\$ 57,545	\$ 100,000	\$ 52,702	\$ 126,000	
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (16,234)		\$ 16,234				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 41,311		\$ 16,234				\$ 57,545	\$ 100,000	\$ 52,702	\$ 126,000	
Total Expenditures	\$ 7,512,160	\$ 97,959	\$ 266,791				\$ 7,876,911	\$ 11,514,801	\$ 7,708,000	\$ 10,986,948	
Excess (Deficit) of Revenues Over Expenditures	\$ 284,271	\$ (43,781)	\$ (139,436)				\$ 101,054	\$ (416,558)	\$ (399,736)	\$ (612,534)	
Operating Transfers In (Out)								\$ 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)	\$ 519,760	\$ 437,288	\$ (139,436)				\$ 817,811	\$ 299,999	\$ 941,682	\$ 728,884	

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

	For the month ended March									
	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	\$ 1,877,460	\$ 167,491					\$ 2,044,951	\$ 3,186,545	\$ 2,218,067	\$ 3,084,869
Traffic & Other Infractions	\$ 341,498	\$ 4,111					\$ 345,609	\$ 487,150	\$ 365,284	\$ 599,678
Other Criminal Cases	\$ 696,103	\$ (100)					\$ 696,003	\$ 1,003,897	\$ 549,602	\$ 828,052
Civil	\$ 450,383	\$ 4,166					\$ 454,550	\$ 599,290	\$ 400,562	\$ 469,538
Family & Children Services	\$ 882,854	\$ 14,362			\$ 0		\$ 897,216	\$ 1,349,990	\$ 836,424	\$ 1,368,873
Probate, Guardianship & Mental Health Services	\$ 5,846	\$ 737					\$ 6,583	\$ 602,904	\$ 5,907	\$ 589,102
Juvenile Dependency Services	\$ 62,785	\$ 295,803					\$ 358,587	\$ 114,491	\$ 336,958	\$ 96,667
Juvenile Delinquency Services	\$ 93,374	\$ 718					\$ 94,092	\$ 98,421	\$ 69,233	\$ 94,488
Other Court Operations	\$ 194,260						\$ 194,260	\$ 281,326	\$ 240,651	\$ 333,950
Court Interpreters	\$ 279,782	\$ 164,460					\$ 444,241	\$ 564,402	\$ 408,003	\$ 500,589
Jury Services	\$ 174,027	\$ 3,021	\$ 57,545				\$ 234,593	\$ 379,559	\$ 231,833	\$ 428,891
Security		\$ 211,949					\$ 211,949	\$ 408,150	\$ 248,947	\$ 397,652
Trial Court Operations Program	\$ 5,058,371	\$ 866,717	\$ 57,545		\$ 0		\$ 5,982,634	\$ 9,076,125	\$ 5,911,471	\$ 8,792,349
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 406,267	\$ 66,457					\$ 472,724	\$ 825,911	\$ 401,477	\$ 984,884
Fiscal Services	\$ 205,801	\$ 24,262					\$ 230,063	\$ 332,566	\$ 208,618	\$ 328,400
Human Resources	\$ 243,131	\$ 4,129					\$ 247,261	\$ 205,718	\$ 246,763	\$ 176,566
Business & Facilities Services	\$ 197,812	\$ 77,933					\$ 275,744	\$ 297,897	\$ 170,780	\$ 276,476
Information Technology	\$ 154,703	\$ 513,782					\$ 668,485	\$ 776,584	\$ 768,891	\$ 428,274
Court Administration Program	\$ 1,207,715	\$ 686,562					\$ 1,894,277	\$ 2,438,676	\$ 1,796,529	\$ 2,194,600
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,266,086	\$ 1,553,279	\$ 57,545		\$ 0		\$ 7,876,911	\$ 11,514,801	\$ 7,708,000	\$ 10,986,949