

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

08/11/2015

Date

Madera Superior Court

Court

FY 2014-15 4th Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Madera Superior Court

Court

FY 2014-15 4th Quarter

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		Ist Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	107	97	95	93	95

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 2014/15							2013/14	
	Governmental Funds						Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Total Funds (Info. Purposes Only)			
	Non-Grant	Grant							
ASSETS									
Operations	\$ (874,607)	\$ 910,359	\$ 0			\$ 16,806	\$ 52,558	\$ 590,201	
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust						\$ (80,585)	\$ (80,585)	\$ (4,548)	
Credit Card									
Cash on Hand	\$ 2,050						\$ 2,050	\$ 1,550	
Cash with County	\$ 48,987		\$ 0				\$ 48,987	\$ 85,564	
Cash Outside of the AOC									
Total Cash	\$ (823,570)	\$ 910,359	\$ 0			\$ (63,780)	\$ 23,010	\$ 672,787	
Short Term Investment	\$ 1,041,232					\$ 770,204	\$ 1,811,436	\$ 1,603,395	
Investment in Financial Institution									
Total Investments	\$ 1,041,232					\$ 770,204	\$ 1,811,436	\$ 1,603,395	
Accrued Revenue	\$ 1,642	\$ 340				\$ 0	\$ 1,982	\$ 2,061	
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 115,562						\$ 115,562	\$ 44,125	
Due From Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	
Due From Other Courts						\$ 0	\$ 0	\$ 0	
Due From State	\$ 351,306	\$ 8,750	\$ 117,884				\$ 477,940	\$ 221,311	
Trust Due To/From						\$ 0	\$ 0		
Distribution Due To/From									
Civil Filing Fee Due To/From	\$ 12						\$ 12	\$ 300	
General Due To/From									
Total Receivables	\$ 468,523	\$ 9,090	\$ 117,884			\$ 0	\$ 595,497	\$ 267,796	
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	\$ 686,184	\$ 919,449	\$ 117,884			\$ 706,425	\$ 2,429,942	\$ 2,543,958	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 252,839	\$ 482	\$ 1,980				\$ 255,301	\$ 530,832	
Accounts Payable - General	\$ 26,131	\$ 0	\$ 342			\$ 0	\$ 26,473	\$ 72,511	
Due to Other Funds	\$ 0		\$ 115,562			\$ 12	\$ 115,574	\$ 44,425	
Due to Other Courts									
Due to State	\$ 64						\$ 64	\$ 71	
TC145 Liability						\$ 147,805	\$ 147,805	\$ 138,761	
Due to Other Governments	\$ 29,361						\$ 29,361	\$ 2,834	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0		\$ 0				\$ 0	\$ 0	
Interest						\$ 5	\$ 5	\$ 2	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 308,395	\$ 482	\$ 117,884			\$ 147,823	\$ 574,584	\$ 789,436	
Civil						\$ 299,656	\$ 299,656	\$ 271,703	
Criminal						\$ 101,952	\$ 101,952	\$ 184,353	
Unreconciled - Civil and Criminal						\$ 50	\$ 50	\$ 50	
Trust Held Outside of the AOC									
Trust Interest Payable						\$ 58,816	\$ 58,816	\$ 58,778	
Miscellaneous Trust									
Total Trust Deposits						\$ 460,474	\$ 460,474	\$ 494,884	
Accrued Payroll	\$ 0						\$ 0	\$ 345	
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 0						\$ 0	\$ 345	
Revenue Collected in Advance									
Liabilities For Deposits	\$ 12,313					\$ 82,301	\$ 94,614	\$ 90,683	
Jury Fees - Non-Interest						\$ 15,828	\$ 15,828	\$ 54,566	
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0					\$ 0	\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 12,313					\$ 98,128	\$ 110,442	\$ 145,248	
Total Liabilities	\$ 320,709	\$ 482	\$ 117,884			\$ 706,425	\$ 1,145,499	\$ 1,429,913	
Total Fund Balance	\$ 365,476	\$ 918,968	\$ 0				\$ 1,284,443	\$ 1,114,045	
Total Liabilities and Fund Balance	\$ 686,184	\$ 919,449	\$ 117,884			\$ 706,425	\$ 2,429,942	\$ 2,543,958	

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

	For the month ended June									
	Fiscal Year 2014/15							2013/14		
	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	\$ 2,767,080	\$ 214,734					\$ 2,981,814	\$ 2,834,952	\$ 3,089,526	\$ 2,941,738
Traffic & Other Infractions	\$ 348,816	\$ 7,614					\$ 356,430	\$ 354,077	\$ 442,398	\$ 327,193
Other Criminal Cases	\$ 754,586	\$ (6,926)					\$ 747,660	\$ 933,373	\$ 751,914	\$ 891,401
Civil	\$ 394,748	\$ 5,938					\$ 400,686	\$ 363,153	\$ 424,985	\$ 347,841
Family & Children Services	\$ 1,250,996	\$ 34,294					\$ 1,285,290	\$ 1,211,622	\$ 1,378,700	\$ 1,222,707
Probate, Guardianship & Mental Health Services	\$ 10,026	\$ 1,921					\$ 11,947	\$ 135,455	\$ 11,503	\$ 127,176
Juvenile Dependency Services	\$ 193,033	\$ 66,859					\$ 259,892	\$ 120,078	\$ 200,580	\$ 115,765
Juvenile Delinquency Services	\$ 20,505	\$ 23,916					\$ 44,421	\$ 119,207	\$ 33,326	\$ 104,373
Other Court Operations	\$ 112,001	\$ (69)					\$ 111,932	\$ 196,780	\$ 120,734	\$ 155,721
Court Interpreters	\$ 403,846	\$ 137,628					\$ 541,475	\$ 576,529	\$ 555,984	\$ 352,933
Jury Services	\$ 219,773	\$ 8,946	\$ 101,976				\$ 329,853	\$ 348,340	\$ 375,764	\$ 387,685
Security		\$ 403,007					\$ 403,007		\$ 271,582	
Trial Court Operations Program	\$ 6,475,410	\$ 897,864	\$ 101,976				\$ 7,474,408	\$ 7,193,566	\$ 7,656,996	\$ 6,974,533
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 261,007	\$ 89,298					\$ 350,305	\$ 498,720	\$ 435,937	\$ 799,939
Fiscal Services	\$ 214,686	\$ 35,491			\$ 0		\$ 250,177	\$ 275,346	\$ 305,545	\$ 418,094
Human Resources	\$ 152,838	\$ 7,057					\$ 159,895	\$ 164,112	\$ 220,387	\$ 234,684
Business & Facilities Services	\$ 71,285	\$ 254,305					\$ 325,589	\$ 512,599	\$ 557,309	\$ 1,100,023
Information Technology	\$ 70,358	\$ 578,742					\$ 649,100	\$ 69,039	\$ 545,422	\$ 482,832
Court Administration Program	\$ 770,173	\$ 964,893			\$ 0		\$ 1,735,067	\$ 1,519,816	\$ 2,064,602	\$ 3,035,572
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,245,583	\$ 1,862,757	\$ 101,976		\$ 0	\$(842)	\$ 9,209,474	\$ 8,713,382	\$ 9,721,598	\$ 10,010,105

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 2014/15								2013/14		
	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	\$ 7,131,088	\$ 56,875					\$ 7,187,963	\$ 6,735,151	\$ 6,753,320	\$ 6,557,545	
Improvement and Modernization Fund	\$ 28,308						\$ 28,308	\$ 19,423	\$ 35,945	\$ 50,787	
Judges' Compensation (45,25)											
Court Interpreter (45,45)	\$ 581,998						\$ 581,998	\$ 532,000	\$ 494,725	\$ 410,000	
Civil Coordination Reimbursement (45,55)											
MOU Reimbursements (45,10 and General)	\$ 222,900						\$ 509,091	\$ 370,924	\$ 372,731	\$ 371,540	
Other Miscellaneous	\$ 384,825	\$ 286,191					\$ 384,825	\$ 384,825	\$ 384,825	\$ 384,825	
	\$ 8,349,119	\$ 343,066					\$ 8,692,184	\$ 8,042,323	\$ 8,041,545	\$ 7,774,897	
Grants											
AB 1058 Commissioner/Facilitator			\$ 344,485				\$ 344,485	\$ 384,593	\$ 384,593	\$ 384,593	
Other AOC Grants	\$ 10,999		\$ 0				\$ 10,999	\$ 21,998	\$ 10,999	\$ 22,236	
Non-AOC Grants											
	\$ 10,999		\$ 344,485				\$ 355,484	\$ 406,591	\$ 395,592	\$ 406,829	
Other Financing Sources											
Interest Income	\$ 3,428	\$ 1,368					\$ 4,796	\$ 5,600	\$ 8,061	\$ 5,900	
Investment Income											
Donations											
Local Fees	\$ 243,557	\$ 12,910					\$ 256,467	\$ 225,000	\$ 223,548	\$ 218,000	
Non-Fee Revenues											
Enhanced Collections									\$ 35,421		
Escheatment									\$ 72,901		
Prior Year Revenue									\$ 13,404	\$ 10,986	
County Program - Restricted		\$ 9,227					\$ 9,227	\$ 10,000	\$ 18,619	\$ 23,000	
Reimbursement Other	\$ 16,040						\$ 16,040	\$ 13,838			
Sale of Fixed Assets	\$ 9,000						\$ 9,000				
Other Miscellaneous	\$ 36,674						\$ 36,674	\$ 2,600	\$ 2,745	\$ 1,600	
	\$ 308,699	\$ 23,505					\$ 332,204	\$ 256,838	\$ 374,700	\$ 259,486	
Total Revenues	\$ 8,668,817	\$ 366,571	\$ 344,485				\$ 9,378,873	\$ 8,705,852	\$ 8,811,837	\$ 8,441,012	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,638,693		\$ 233,840				\$ 4,872,533	\$ 4,580,376	\$ 4,966,292	\$ 4,896,674	
Temp Help											
Overtime	\$ 38		\$ 256				\$ 294		\$ 1,347	\$ 1,200	
Staff Benefits	\$ 2,269,801		\$ 102,955				\$ 2,372,756	\$ 2,697,110	\$ 2,282,713	\$ 2,437,798	
	\$ 6,908,533		\$ 337,050				\$ 7,245,583	\$ 7,277,486	\$ 7,250,352	\$ 7,335,672	
Operating Expenses and Equipment											
General Expense	\$ 244,003		\$ 1,786				\$ 245,789	\$ 100,737	\$ 664,496	\$ 869,110	
Printing	\$ 11,768						\$ 11,768	\$ 1,100	\$ 41,237	\$ 51,000	
Telecommunications	\$ 31,386		\$ 736				\$ 32,122	\$ 27,415	\$ 113,554	\$ 234,383	
Postage	\$ 31,773						\$ 31,773	\$ 21,550	\$ 90,782	\$ 25,050	
Insurance	\$ 6,818						\$ 6,818	\$ 8,488	\$ 7,937	\$ 7,085	
In-State Travel	\$ 2,106		\$ 2,295				\$ 4,401	\$ 11,600	\$ 8,569	\$ 22,675	
Out-of-State Travel											
Training	\$ 2,107		\$ 1,576				\$ 3,683	\$ 3,975	\$ 1,870	\$ 4,050	
Security Services	\$ 257,053		\$ 22,085				\$ 279,139	\$ 278,000	\$ 271,562	\$ 289,500	
Facility Operations	\$ 182,074						\$ 182,074	\$ 183,100	\$ 192,566	\$ 186,702	
Utilities											
Contracted Services	\$ 735,929		\$ 741				\$ 736,670	\$ 674,750	\$ 672,487	\$ 670,750	
Consulting and Professional Services	\$ 10,345						\$ 10,345	\$ 6,000	\$ 29,214	\$ 39,700	
Information Technology	\$ 190,012	\$ 0					\$ 190,012	\$ 2,181	\$ 173,456	\$ 129,448	
Major Equipment	\$ 124,047						\$ 124,047		\$ 81,686		
Other Items of Expense	\$ 4,117						\$ 4,117	\$ 4,000	\$ 8,263	\$ 9,000	
	\$ 1,833,538	\$ 0	\$ 29,219				\$ 1,862,757	\$ 1,322,896	\$ 2,357,697	\$ 2,538,433	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 101,976						\$ 101,976	\$ 113,000	\$ 113,548	\$ 136,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (55,948)		\$ 55,948				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ (842)						\$ (842)				
	\$ 45,186		\$ 55,948				\$ 101,134	\$ 113,000	\$ 113,548	\$ 136,000	
Total Expenditures	\$ 8,787,257	\$ 0	\$ 422,217				\$ 9,209,474	\$ 8,713,382	\$ 9,721,598	\$ 10,010,105	
Excess (Deficit) of Revenues Over Expenditures	\$ (118,440)	\$ 366,571	\$ (77,732)				\$ 170,399	\$ (7,530)	\$ (909,761)	\$ (1,569,093)	
Operating Transfers In (Out)	\$ (77,732)		\$ 77,732				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 561,648	\$ 552,397	\$ 0				\$ 1,114,045	\$ 1,114,045	\$ 2,023,806	\$ 2,023,806	
Ending Balance (Deficit)	\$ 365,476	\$ 918,958	\$ 0				\$ 1,284,443	\$ 1,106,515	\$ 1,114,045	\$ 454,713	

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Madera Superior Court

Court

FY 2014-15 4th Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
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9	
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11	
12	

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	-	-	-	893,176	-	-	-	-	-	893,176
Committed	166,169	113,163	279,332	25,792	-	-	-	-	-	305,124
Assigned	1,332	84,811	86,143	-	-	-	-	-	-	86,143
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 167,501	\$ 197,974	\$ 365,475	\$ 918,968	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,284,443