

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

12/02/2016

Date

Madera County Superior Court

Court

FY 2016-17 1st Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Madera County Superior Court

Court

FY 2016-17 1st 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 2016-17 1st 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)	104.93	96			

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 September							Full FY	
	Fiscal Year 2016/17							2015/16	
	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							
ASSETS									
Operations	\$ (563,689)	\$ 779,080	\$ (69,734)				\$ 26,693	\$ 172,350	\$ 67,793
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (8,768)	\$ (8,768)	\$ (12,534)
Credit Card									
Cash on Hand	\$ 2,300							\$ 2,300	\$ 2,050
Cash with County	\$ 110,119		\$ (30,149)					\$ 79,970	\$ 700,000
Cash Outside of the JCC									
Cash Equivalents	\$ 2,896,548						\$ 742,808	\$ 3,639,356	\$ 2,021,123
Total Cash and Cash Equivalents	\$ 2,445,278	\$ 779,080	\$ (99,883)				\$ 760,733	\$ 3,885,208	\$ 2,778,432
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 2,399
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 47,320
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 419,728
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 35							\$ 35	\$ 12
Total Receivables	\$ 35	\$ 0	\$ 0				\$ 0	\$ 35	\$ 469,459
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	\$ 2,445,313	\$ 779,080	\$ (99,883)				\$ 760,733	\$ 3,685,243	\$ 3,247,892
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 324,692
Accounts Payable - General	\$ 5,083	\$ 0	\$ 0				\$ 0	\$ 5,083	\$ 62,723
Due to Other Funds	\$ 0		\$ 0				\$ 35	\$ 35	\$ 47,332
Due to Other Courts									
Due to State									\$ 0
TC145 Liability							\$ 147,088	\$ 147,088	\$ 135,660
Due to Other Governments	\$ 0							\$ 0	\$ 48,590
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0
Interest							\$ 110	\$ 110	\$ 23
Miscellaneous Accts., Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 5,083	\$ 0	\$ 0				\$ 147,233	\$ 152,316	\$ 619,019
Civil							\$ 377,194	\$ 377,194	\$ 376,303
Criminal							\$ 80,528	\$ 80,528	\$ 71,239
Unreconciled - Civil and Criminal							\$ 50	\$ 50	\$ 50
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 59,401	\$ 59,401	\$ 59,199
Miscellaneous Trust									
Total Trust Deposits							\$ 517,173	\$ 517,173	\$ 506,791
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 651,182
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	\$ 651,182
Revenue Collected in Advance			\$ 10,047					\$ 10,047	\$ 10,047
Liabilities For Deposits	\$ 14,718						\$ 82,100	\$ 96,818	\$ 96,818
Jury Fees - Non-Interest							\$ 14,228	\$ 14,228	\$ 14,228
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 14,718		\$ 10,047				\$ 96,327	\$ 121,093	\$ 121,093
Total Liabilities	\$ 19,801	\$ 0	\$ 10,047				\$ 760,733	\$ 790,582	\$ 1,898,085
Total Fund Balance	\$ 2,425,512	\$ 779,080	\$ (109,930)					\$ 3,094,651	\$ 1,349,807
Total Liabilities and Fund Balance	\$ 2,445,313	\$ 779,080	\$ (99,883)				\$ 760,733	\$ 3,885,243	\$ 3,247,892

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 September							Full FY		
	Fiscal Year 2016/17							2015/16		
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 3,783,880	\$ 17,323					\$ 3,801,203	\$ 7,975,624	\$ 7,625,247	\$ 7,401,335
Improvement and Modernization Fund	\$ 7,526						\$ 7,526	\$ 19,423	\$ 11,895	\$ 19,423
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 141,363						\$ 141,363	\$ 512,000	\$ 512,367	\$ 550,000
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ (93,834)	\$ (34,229)					\$ (128,063)	\$ 642,518	\$ 467,583	\$ 643,392
Other Miscellaneous								\$ 384,826	\$ 384,826	\$ 384,826
	\$ 3,838,935	\$ (16,906)					\$ 3,822,029	\$ 9,534,391	\$ 9,001,917	\$ 8,998,976
Grants										
AB 1058 Commissioner/Facilitator			\$ (3,087)				\$ (3,087)	\$ 357,699	\$ 369,521	\$ 354,908
Other Judicial Council Grants			\$ (10,047)				\$ (10,047)	\$ 20,634	\$ 29,289	\$ 19,242
Non-Judicial Council Grants										
			\$ (13,134)				\$ (13,134)	\$ 378,333	\$ 398,810	\$ 374,150
Other Financing Sources										
Interest Income	\$ 228	\$ 104					\$ 333	\$ 4,500	\$ 8,509	\$ 4,500
Investment Income										
Donations										
Local Fees	\$ 30,150	\$ 1,225					\$ 31,374	\$ 252,500	\$ 204,660	\$ 252,500
Non-Fee Revenues										
Enhanced Collections									\$ 644	
Escheatment									\$ (4,608)	
Prior Year Revenue									\$ 8,703	\$ 10,000
County Program - Restricted		\$ 2,216					\$ 2,216	\$ 10,000	\$ 121,562	\$ 69,988
Reimbursement Other	\$ 2,518						\$ 2,518	\$ 49,988	\$ 2,935	\$ 2,500
Sale of Fixed Assets	\$ 100						\$ 100	\$ 2,500	\$ (280)	\$ 2,500
Other Miscellaneous										
	\$ 32,997	\$ 3,545					\$ 36,541	\$ 319,488	\$ 342,124	\$ 338,488
Total Revenues	\$ 3,871,932	\$ (13,361)	\$ (13,134)				\$ 3,845,437	\$ 10,232,212	\$ 9,742,852	\$ 9,712,614
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 1,127,647		\$ 60,547				\$ 1,188,194	\$ 4,984,230	\$ 4,829,233	\$ 4,921,902
Temp Help										
Overtime	\$ 54		\$ 163				\$ 217		\$ 4,936	
Staff Benefits	\$ 648,945		\$ 26,707				\$ 675,651	\$ 2,992,758	\$ 2,636,319	\$ 3,031,850
	\$ 1,776,646		\$ 87,417				\$ 1,864,053	\$ 7,976,988	\$ 7,470,488	\$ 7,953,760
Operating Expenses and Equipment										
General Expense	\$ 27,958		\$ 1,157				\$ 29,114	\$ 262,665	\$ 296,982	\$ 334,949
Printing	\$ 0						\$ 0	\$ 10,000	\$ 124,867	\$ 26,024
Telecommunications	\$ 4,458						\$ 4,458	\$ 51,200	\$ 162,019	\$ 179,250
Postage	\$ 92		\$ 53				\$ 145	\$ 58,040	\$ 125,649	\$ 58,040
Insurance	\$ 2,821						\$ 2,821	\$ 10,000	\$ 9,786	\$ 7,165
In-State Travel	\$ 1,197		\$ 2,073				\$ 3,270	\$ 10,500	\$ 8,342	\$ 5,500
Out-of-State Travel										
Training			\$ 705				\$ 705	\$ 4,375	\$ 3,864	\$ 3,975
Security Services	\$ 51,111		\$ 4,486				\$ 55,597	\$ 308,000	\$ 334,984	\$ 308,000
Facility Operations	\$ 8,332						\$ 8,332	\$ 37,706	\$ 60,248	\$ 61,770
Utilities										
Contracted Services	\$ 98,294		\$ 907				\$ 99,201	\$ 1,016,689	\$ 797,748	\$ 864,099
Consulting and Professional Services	\$ 1,715						\$ 1,715	\$ 33,978	\$ 45,100	\$ 25,737
Information Technology	\$ 9,014	\$ 15,337					\$ 24,351	\$ 281,721	\$ 143,415	\$ 188,447
Major Equipment										
Other Items of Expense	\$ 423						\$ 423	\$ 4,100	\$ 2,699	\$ 4,100
	\$ 205,415	\$ 15,337	\$ 9,380				\$ 230,132	\$ 2,088,974	\$ 2,115,903	\$ 2,067,056
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 6,388						\$ 6,388	\$ 110,000	\$ 91,097	\$ 127,302
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery								\$ 0	\$ 0	
Prior Year Expense Adjustment										
	\$ 6,388						\$ 6,388	\$ 110,000	\$ 91,097	\$ 127,302
Total Expenditures	\$ 1,988,449	\$ 15,337	\$ 96,797				\$ 2,100,582	\$ 10,175,962	\$ 9,677,488	\$ 10,148,118
Excess (Deficit) of Revenues Over Expenditures	\$ 1,883,483	\$ (28,698)	\$ (109,930)				\$ 1,744,854	\$ 56,250	\$ 65,364	\$ (435,504)
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 542,029	\$ 807,778	\$ 0				\$ 1,349,807	\$ 1,349,807	\$ 1,284,443	\$ 1,284,443
Ending Balance (Deficit)	\$ 2,425,512	\$ 779,080	\$ (109,930)				\$ 3,094,661	\$ 1,405,057	\$ 1,349,807	\$ 848,939

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

	For the month ended September							Full FY	
	Fiscal Year 2016/17							2015/16	
	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	\$ 638.188	\$ 55.604					\$ 693.792	\$ 2,941.054	\$ 2,876.325
Traffic & Other Infractions	\$ 90.659	\$ 170					\$ 90.829	\$ 438.334	\$ 394.413
Other Criminal Cases	\$ 186.527	\$ (266)					\$ 186.261	\$ 836.703	\$ 835.835
Civil	\$ 104.316	\$ 739					\$ 105.055	\$ 476.536	\$ 483.801
Family & Children Services	\$ 356.743	\$ 8.299					\$ 365.042	\$ 1,431.816	\$ 1,362.135
Probate, Guardianship & Mental Health Services	\$ 4.755	\$ 29					\$ 4.784	\$ 326.861	\$ 12.695
Juvenile Dependency Services	\$ 33.091	\$ 23.889					\$ 56.980	\$ 91.791	\$ 266.723
Juvenile Delinquency Services	\$ 16.813	\$ 51					\$ 16.864	\$ 89.048	\$ 25.880
Other Court Operations	\$ 42.509						\$ 42.509	\$ 187.551	\$ 110.554
Court Interpreters	\$ 103.056	\$ 27.368					\$ 130.424	\$ 603.634	\$ 592.315
Jury Services	\$ 46.436	\$ 1.438	\$ 6.388				\$ 54.261	\$ 339.610	\$ 443.676
Security		\$ 55.597					\$ 55.597	\$ 308.000	\$ 335.141
Trial Court Operations Program	\$ 1,623.092	\$ 172.918	\$ 6.388				\$ 1,802.397	\$ 8,070.938	\$ 7,739.493
Enhanced Collections									
Other Non-Court Operations									
Non-Court Operations Program									
Executive Office	\$ 67.258	\$ 17.384					\$ 84.642	\$ 998.150	\$ 449.318
Fiscal Services	\$ 65.083	\$ 4.065					\$ 69.148	\$ 293.546	\$ 291.526
Human Resources	\$ 38.584	\$ 1.105					\$ 39.689	\$ 171.475	\$ 104.924
Business & Facilities Services	\$ 52.334	\$ 9.409					\$ 61.743	\$ 281.080	\$ 468.896
Information Technology	\$ 17.713	\$ 25.250					\$ 42.963	\$ 360.773	\$ 623.331
Court Administration Program	\$ 240.971	\$ 57.214					\$ 298.185	\$ 2,105.024	\$ 1,937.995
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0
Prior Year Adjustments Not Posted to a Program									
Total	\$ 1,864.063	\$ 230.132	\$ 6.388				\$ 2,100.582	\$ 10,175.962	\$ 9,677.488