

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

12/03/2015

Date

Madera Superior Court

Court

FY 2015-16 1st Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Madera Superior Court
Court

FY 2015-16 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 Superior Court
Court

FY 2015-16 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)	101.93	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 September							Full FY	
	Fiscal Year 2015/16							2014/15	
	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	\$ (596,077)	\$ 703,589	\$ (86,024)				\$ 1,924	\$ 23,412	\$ 52,558
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (19,484)	\$ (19,484)	\$ (80,585)
Credit Card									
Cash on Hand	\$ 2,050							\$ 2,050	\$ 2,050
Cash with County	\$ 95,728		\$ (27,620)					\$ 68,108	\$ 49,987
Cash Outside of the JCC									
Cash Equivalents	\$ 2,777,201						\$ 564,367	\$ 3,341,568	\$ 1,811,438
Total Cash and Cash Equivalents	\$ 2,278,902	\$ 703,589	\$ (113,644)				\$ 546,807	\$ 3,415,854	\$ 1,834,446
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 1,982
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 115,562
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 477,940
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 8							\$ 8	\$ 12
Total Receivables	\$ 8	\$ 0	\$ 0				\$ 0	\$ 8	\$ 595,497
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	\$ 2,278,909	\$ 703,589	\$ (113,644)				\$ 546,807	\$ 3,415,661	\$ 2,429,942
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 255,301
Accounts Payable - General	\$ 6,247	\$ 842	\$ 1,724				\$ 0	\$ 8,812	\$ 26,473
Due to Other Funds	\$ 0		\$ 0				\$ 8	\$ 8	\$ 115,574
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 64
TC145 Liability							\$ 0	\$ 0	\$ 147,805
Due to Other Governments	\$ 0							\$ 0	\$ 29,361
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0
Interest							\$ 8	\$ 8	\$ 5
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 6,247	\$ 842	\$ 1,724				\$ 15	\$ 8,828	\$ 574,584
Civil							\$ 301,516	\$ 301,516	\$ 299,656
Criminal							\$ 88,481	\$ 88,481	\$ 101,952
Unreconciled - Civil and Criminal							\$ 50	\$ 50	\$ 50
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 58,817	\$ 58,817	\$ 58,816
Miscellaneous Trust									
Total Trust Deposits							\$ 448,864	\$ 448,864	\$ 460,474
Accrued Payroll									\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities									\$ 0
Revenue Collected in Advance									
Liabilities For Deposits	\$ 12,313						\$ 82,100	\$ 94,413	\$ 94,614
Jury Fees - Non-Interest							\$ 15,828	\$ 15,828	\$ 15,828
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 12,313						\$ 97,927	\$ 110,241	\$ 110,442
Total Liabilities	\$ 18,560	\$ 842	\$ 1,724				\$ 546,807	\$ 567,933	\$ 1,145,489
Total Fund Balance	\$ 2,260,349	\$ 702,747	\$ (115,367)					\$ 2,847,729	\$ 1,284,443
Total Liabilities and Fund Balance	\$ 2,278,909	\$ 703,589	\$ (113,644)				\$ 546,807	\$ 3,415,661	\$ 2,429,942

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

	For the month ended September									
	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	Final Budget (Annual)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 630.297	\$ 56.350					\$ 686.647	\$ 2,930.766	\$ 766.497	\$ 2,834.952
Traffic & Other Infractions	\$ 87.580	\$ 2.999					\$ 90.579	\$ 384.619	\$ 94.842	\$ 354.077
Other Criminal Cases	\$ 192.125	\$ 3.135					\$ 195.260	\$ 891.302	\$ 190.742	\$ 933.373
Civil	\$ 112.632	\$ 854					\$ 113.486	\$ 433.853	\$ 97.470	\$ 363.153
Family & Children Services	\$ 318.804	\$ 8,314					\$ 327.118	\$ 1,386.269	\$ 345.001	\$ 1,211.622
Probate, Guardianship & Mental Health Services	\$ 2,582	\$ 161					\$ 2,743	\$ 28.234	\$ 3,434	\$ 135.455
Juvenile Dependency Services	\$ 49.158	\$ 254					\$ 49.412	\$ 311.222	\$ 67.349	\$ 120.078
Juvenile Delinquency Services	\$ 5,361	\$ 254					\$ 5,616	\$ 71.202	\$ 5,274	\$ 119.207
Other Court Operations	\$ 27.222						\$ 27.222	\$ 267.393	\$ 29.622	\$ 196.780
Court Interpreters	\$ 134.915	\$ 13,532					\$ 148.446	\$ 734.945	\$ 122.643	\$ 576.529
Jury Services	\$ 86.819	\$ 17,112	\$ 19,970				\$ 123.901	\$ 394.012	\$ 72.370	\$ 348.340
Security		\$ 51,208					\$ 51,208	\$ 308.000	\$ 46,819	
Trial Court Operations Program	\$ 1,647.494	\$ 154.173	\$ 19,970				\$ 1,821.638	\$ 8,141.817	\$ 1,842.064	\$ 7,193.566
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 66.594	\$ 35.153					\$ 101.748	\$ 872.706	\$ 66.975	\$ 498.720
Fiscal Services	\$ 59.207	\$ 4,568					\$ 63.776	\$ 276.330	\$ 71.032	\$ 275.346
Human Resources	\$ 20.680	\$ 1,963					\$ 22.644	\$ 137.923	\$ 54.456	\$ 164.112
Business & Facilities Services	\$ 28.351	\$ 117,370					\$ 145.721	\$ 461,580	\$ 36,876	\$ 512,599
Information Technology	\$ 18,351	\$ (110,152)					\$ (91,801)	\$ 257,762	\$ 30,090	\$ 69,039
Court Administration Program	\$ 193.184	\$ 48,903					\$ 242,087	\$ 2,006,301	\$ 259,428	\$ 1,519,816
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,840,679	\$ 203,076	\$ 19,970				\$ 2,063,724	\$ 10,148,118	\$ 2,101,493	\$ 8,713,382

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											
Fiscal Year 2015/16											
	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								
REVENUES											
Slate Financing Sources											
Trial Court Trust Fund	\$ 3,546,083	\$ 4,375					\$ 3,550,458	\$ 7,401,335	\$ 3,315,153	\$ 6,735,151	
Improvement and Modernization Fund	\$ (1)						\$ (1)	\$ 19,423	\$ (1)	\$ 19,423	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 110,615						\$ 110,615	\$ 550,000	\$ 114,153	\$ 532,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ (56,632)	\$ 0					\$ (56,632)	\$ 643,392	\$ 10,848	\$ 370,924	
Other Miscellaneous								\$ 384,826		\$ 384,825	
	\$ 3,600,065	\$ 4,375					\$ 3,604,440	\$ 8,998,978	\$ 3,440,153	\$ 8,042,323	
Grants											
AB 1058 Commissioner/Facilitator			\$ (25,845)				\$ (25,845)	\$ 354,908	\$ 0	\$ 384,593	
Other Judicial Council Grants								\$ 19,242	\$ 10,999	\$ 21,998	
Non-Judicial Council Grants											
			\$ (25,845)				\$ (25,845)	\$ 374,150	\$ 10,999	\$ 406,591	
Other Financing Sources											
Interest Income	\$ 26	\$ 5					\$ 31	\$ 4,500	\$ 246	\$ 5,600	
Investment Income											
Donations											
Local Fees	\$ 35,075	\$ 0					\$ 35,075	\$ 252,500	\$ 61,501	\$ 225,000	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 2,190					\$ 2,190	\$ 10,000	\$ 2,517	\$ 10,000	
Reimbursement Other	\$ 11,019						\$ 11,019	\$ 69,988	\$ 3,829	\$ 13,938	
Sale of Fixed Assets									\$ 9,000		
Other Miscellaneous	\$ 100						\$ 100	\$ 2,500	\$ 106	\$ 2,500	
	\$ 46,220	\$ 2,195					\$ 48,415	\$ 339,488	\$ 77,199	\$ 256,938	
Total Revenues	\$ 3,846,285	\$ 6,570	\$ (25,845)				\$ 3,827,010	\$ 9,712,614	\$ 3,528,350	\$ 8,705,892	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,100,406	\$ 48,561	\$ 57,295				\$ 1,206,262	\$ 4,921,902	\$ 1,280,637	\$ 4,580,376	
Temp Help									\$ 9		
Overtime											
Staff Benefits	\$ 585,026	\$ 26,212	\$ 23,179				\$ 634,417	\$ 3,031,858	\$ 599,869	\$ 2,697,110	
	\$ 1,685,432	\$ 74,773	\$ 80,474				\$ 1,840,679	\$ 7,953,760	\$ 1,880,514	\$ 7,277,486	
Operating Expenses and Equipment											
General Expense	\$ 38,854	\$ 842	\$ 1,330				\$ 41,025	\$ 334,949	\$ 51,232	\$ 100,737	
Printing	\$ 9,142						\$ 9,142	\$ 26,024	\$ 306	\$ 1,100	
Telecommunications	\$ (48,223)	\$ 129,434	\$ 129				\$ 81,340	\$ 179,250	\$ (47,907)	\$ 27,415	
Postage	\$ 14,446		\$ 6				\$ 14,452	\$ 58,040	\$ 4,804	\$ 21,550	
Insurance	\$ 3,425						\$ 3,425	\$ 7,165	\$ 3,770	\$ 8,488	
In-State Travel	\$ 68		\$ 1,905				\$ 1,973	\$ 5,500	\$ 2,908	\$ 11,600	
Out-of-State Travel											
Training	\$ 219		\$ 1,340				\$ 1,559	\$ 3,975	\$ 775	\$ 3,975	
Security Services	\$ 47,098		\$ 4,110				\$ 51,208	\$ 308,000	\$ 46,819	\$ 278,000	
Facility Operations	\$ 36,961						\$ 36,961	\$ 61,770	\$ 45,336	\$ 183,100	
Utilities											
Contracted Services	\$ 57,729	\$ 2,405	\$ 230				\$ 60,363	\$ 864,099	\$ 74,402	\$ 674,750	
Consulting and Professional Services	\$ 15,462						\$ 15,462	\$ 25,737	\$ 770	\$ 6,000	
Information Technology	\$ (129,716)	\$ 15,337					\$ (114,379)	\$ 188,447	\$ 21,554	\$ 2,181	
Major Equipment									\$ 26		
Other Items of Expense	\$ 546						\$ 546	\$ 4,100	\$ 1,724	\$ 4,000	
	\$ 46,009	\$ 148,018	\$ 9,049				\$ 203,076	\$ 2,067,058	\$ 206,518	\$ 1,322,866	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 19,970						\$ 19,970	\$ 127,302	\$ 14,461	\$ 113,000	
Judgments, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment											
	\$ 19,970						\$ 19,970	\$ 127,302	\$ 14,461	\$ 113,000	
Total Expenditures	\$ 1,751,411	\$ 222,791	\$ 89,523				\$ 2,063,724	\$ 10,148,118	\$ 2,101,493	\$ 8,713,382	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,894,874	\$ (216,221)	\$ (115,367)				\$ 1,563,285	\$ (435,504)	\$ 1,426,857	\$ (7,530)	
Operating Transfers In (Out)								\$ 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)	\$ 2,280,349	\$ 702,747	\$ (115,367)				\$ 2,847,729	\$ 848,939	\$ 2,540,902	\$ 1,106,515	