

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

3-13-15

Date

Madera Superior Court

Court

FY 2014-15 2nd Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Madera Superior Court
Court

FY 2014-15 2nd Qtr
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Madera Superior Court
 Court

FY2014-15 2nd Qtr
 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)	107	97	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 December									
Fiscal Year 2014/15									2013/14
	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	\$ (527,507)	\$ 557,962	\$ (41,235)				\$ 18,871	\$ 8,091	\$ 657,412
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (11,127)	\$ (11,127)	\$ (1,782)
Credit Card									
Cash on Hand	\$ 2,050							\$ 2,050	\$ 1,550
Cash with County	\$ 188,402		\$ (31,091)					\$ 157,312	\$ 130,937
Cash Outside of the AOC									
Total Cash	\$ (337,055)	\$ 557,962	\$ (72,326)				\$ 7,744	\$ 156,325	\$ 788,116
Short Term Investment	\$ 2,263,745						\$ 758,255	\$ 3,022,000	\$ 3,190,258
Investment in Financial Institution									
Total Investments	\$ 2,263,745						\$ 758,255	\$ 3,022,000	\$ 3,190,258
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	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 194							\$ 194	\$ 251
Total Receivables	\$ 194	\$ 0	\$ 0				\$ 0	\$ 194	\$ 251
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	\$ 1,926,884	\$ 557,962	\$ (72,326)				\$ 765,999	\$ 3,178,519	\$ 3,978,625
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 1,776
Due to Other Funds	\$ 0		\$ 0				\$ 194	\$ 194	\$ 251
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 126,804	\$ 126,804	\$ 136,645
Due to Other Governments	\$ 0							\$ 0	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0
Interest							\$ (58)	\$ (58)	\$ 68
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0				\$ 126,940	\$ 126,940	\$ 138,739
Civil							\$ 286,339	\$ 286,339	\$ 294,722
Criminal							\$ 156,983	\$ 156,983	\$ 140,178
Unreconciled - Civil and Criminal							\$ 50	\$ 50	\$ 50
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 58,821	\$ 58,821	\$ 58,716
Miscellaneous Trust									
Total Trust Deposits							\$ 502,192	\$ 502,192	\$ 493,666
Accrued Payroll	\$ 0							\$ 0	
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 0							\$ 0	
Revenue Collected in Advance									
Liabilities For Deposits	\$ 8,382						\$ 82,301	\$ 90,683	\$ 90,708
Jury Fees - Non-Interest							\$ 54,566	\$ 54,566	\$ 55,116
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 8,382						\$ 136,867	\$ 145,248	\$ 145,824
Total Liabilities	\$ 8,382	\$ 0	\$ 0				\$ 765,999	\$ 774,381	\$ 778,229
Total Fund Balance	\$ 1,918,503	\$ 557,962	\$ (72,326)					\$ 2,404,139	\$ 3,200,395
Total Liabilities and Fund Balance	\$ 1,926,884	\$ 557,962	\$ (72,326)				\$ 765,999	\$ 3,178,519	\$ 3,978,625

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 December											
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	\$ 4,328,100	\$ 21,875					\$ 4,349,975	\$ 6,735,151	\$ 4,202,273	\$ 6,557,545	
Improvement and Modernization Fund	\$ (1)						\$ (1)	\$ 19,423	\$ 16,522	\$ 50,787	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 283,973						\$ 283,973	\$ 532,000	\$ 269,023	\$ 410,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 72,958						\$ 72,958	\$ 370,924	\$ 68,660	\$ 371,540	
Other Miscellaneous	\$ 384,825						\$ 384,825	\$ 384,825	\$ 384,825	\$ 384,825	
	\$ 5,069,855	\$ 21,875					\$ 5,091,730	\$ 8,042,323	\$ 4,941,303	\$ 7,774,697	
Grants											
AB 1058 Commissioner/Facilitator			\$ 110,374				\$ 110,374	\$ 384,593	\$ 159,739	\$ 384,593	
Other AOC Grants	\$ 10,999		\$ 0				\$ 10,999	\$ 21,998	\$ 0	\$ 22,236	
Non-AOC Grants											
	\$ 10,999		\$ 110,374				\$ 121,373	\$ 406,591	\$ 159,740	\$ 406,829	
Other Financing Sources											
Interest Income	\$ 1,364	\$ 334					\$ 1,698	\$ 5,600	\$ 2,826	\$ 5,900	
Investment Income											
Donations											
Local Fees	\$ 121,023						\$ 121,023	\$ 225,000	\$ 87,012	\$ 218,000	
Non-Fee Revenues											
Enhanced Collections											
Escheatment									\$ 35,421		
Prior Year Revenue									\$ 72,901		
County Program - Restricted		\$ 4,910					\$ 4,910	\$ 10,000	\$ 4,481	\$ 10,986	
Reimbursement Other	\$ 9,517						\$ 9,517	\$ 13,838	\$ 5,880	\$ 23,000	
Sale of Fixed Assets	\$ 9,000						\$ 9,000				
Other Miscellaneous	\$ 53,981						\$ 53,981	\$ 2,500	\$ 1,703	\$ 1,600	
	\$ 194,885	\$ 5,244					\$ 200,129	\$ 256,938	\$ 210,224	\$ 259,486	
Total Revenues	\$ 5,275,738	\$ 27,119	\$ 110,374				\$ 5,413,231	\$ 8,705,852	\$ 5,311,267	\$ 8,441,012	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,350,347		\$ 120,818				\$ 2,471,164	\$ 4,580,376	\$ 2,455,383	\$ 4,896,674	
Temp Help											
Overtime	\$ 20		\$ 256				\$ 276		\$ 822	\$ 1,200	
Staff Benefits	\$ 1,125,023		\$ 47,762				\$ 1,172,784	\$ 2,697,110	\$ 1,162,043	\$ 2,437,798	
	\$ 3,475,389		\$ 168,835				\$ 3,644,224	\$ 7,277,486	\$ 3,618,248	\$ 7,335,672	
Operating Expenses and Equipment											
General Expense	\$ 64,943		\$ 712				\$ 65,654	\$ 100,737	\$ 49,327	\$ 869,110	
Printing	\$ 306						\$ 306	\$ 1,100		\$ 51,000	
Telecommunications	\$ (41,603)		\$ 326				\$ (41,277)	\$ 27,415	\$ 42,551	\$ 234,383	
Postage	\$ 14,291						\$ 14,291	\$ 21,550	\$ 14,109	\$ 25,050	
Insurance	\$ 6,818						\$ 6,818	\$ 8,488	\$ 5,830	\$ 7,065	
In-State Travel	\$ 914		\$ 2,295				\$ 3,209	\$ 11,600	\$ 6,120	\$ 22,675	
Out-of-State Travel											
Training			\$ 1,576				\$ 1,576	\$ 3,975	\$ 970	\$ 4,050	
Security Services	\$ 104,812		\$ 8,955				\$ 113,768	\$ 278,000	\$ 113,116	\$ 289,500	
Facility Operations	\$ 90,826						\$ 90,826	\$ 183,100	\$ 91,098	\$ 186,702	
Utilities											
Contracted Services	\$ 149,046						\$ 149,046	\$ 674,750	\$ 127,483	\$ 670,750	
Consulting and Professional Services	\$ 3,745						\$ 3,745	\$ 6,000	\$ 2,660	\$ 39,700	
Information Technology	\$ 0	\$ 21,554					\$ 21,554	\$ 2,181	\$ 0	\$ 129,448	
Major Equipment	\$ 26						\$ 26				
Other Items of Expense	\$ 2,465						\$ 2,465	\$ 4,000	\$ 4,351	\$ 9,000	
	\$ 396,590	\$ 21,554	\$ 13,864				\$ 432,008	\$ 1,322,896	\$ 457,614	\$ 2,538,433	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 47,747						\$ 47,747	\$ 113,000	\$ 58,816	\$ 136,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ (842)						\$ (842)				
	\$ 46,905						\$ 46,905	\$ 113,000	\$ 58,816	\$ 136,000	
Total Expenditures	\$ 3,918,883	\$ 21,554	\$ 182,700				\$ 4,123,137	\$ 8,713,382	\$ 4,134,677	\$ 10,010,105	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,356,855	\$ 5,565	\$ (72,326)				\$ 1,290,094	\$ (7,530)	\$ 1,176,590	\$ (1,569,093)	
Operating Transfers In (Out)								\$ 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)	\$ 1,918,503	\$ 557,962	\$ (72,326)				\$ 2,404,139	\$ 1,106,515	\$ 3,200,395	\$ 454,713	

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

For the month ended December

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	\$ 1,377,563	\$ 85,862					\$ 1,463,424	\$ 2,834,952	\$ 1,438,335	\$ 2,941,738
Traffic & Other Infractions	\$ 178,271	\$ 1,753					\$ 180,024	\$ 354,077	\$ 201,687	\$ 327,193
Other Criminal Cases	\$ 380,926	\$ 4,014					\$ 384,939	\$ 933,373	\$ 356,632	\$ 891,401
Civil	\$ 188,321	\$ 2,360					\$ 190,681	\$ 363,153	\$ 202,203	\$ 347,841
Family & Children Services	\$ 627,405	\$ 26,961					\$ 654,366	\$ 1,211,622	\$ 649,393	\$ 1,222,707
Probate, Guardianship & Mental Health Services	\$ 4,989	\$ 1,078					\$ 6,067	\$ 135,455	\$ 5,035	\$ 127,176
Juvenile Dependency Services	\$ 96,396	\$ 26,462					\$ 122,858	\$ 120,078	\$ 83,735	\$ 115,765
Juvenile Delinquency Services	\$ 10,245	\$ 11,770					\$ 22,015	\$ 119,207	\$ 11,520	\$ 104,373
Other Court Operations	\$ 58,331	\$ 2					\$ 58,333	\$ 196,780	\$ 57,402	\$ 155,721
Court Interpreters	\$ 205,725	\$ 53,983					\$ 259,709	\$ 576,529	\$ 265,676	\$ 352,933
Jury Services	\$ 109,415	\$ 3,832	\$ 47,747				\$ 160,151	\$ 348,340	\$ 166,788	\$ 387,685
Security		\$ 113,768					\$ 113,768		\$ 113,116	
Trial Court Operations Program	\$ 3,237,587	\$ 331,842	\$ 47,747			\$ (842)	\$ 3,616,334	\$ 7,193,566	\$ 3,551,523	\$ 6,974,533
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 127,396	\$ 5,598					\$ 132,994	\$ 498,720	\$ 147,116	\$ 799,939
Fiscal Services	\$ 108,423	\$ 13,930					\$ 122,352	\$ 275,346	\$ 139,479	\$ 418,094
Human Resources	\$ 100,807	\$ 1,725					\$ 102,532	\$ 164,112	\$ 108,799	\$ 234,684
Business & Facilities Services	\$ 35,761	\$ 64,591					\$ 100,352	\$ 512,599	\$ 154,681	\$ 1,100,023
Information Technology	\$ 34,251	\$ 14,321					\$ 48,573	\$ 69,039	\$ 33,080	\$ 482,832
Court Administration Program	\$ 406,637	\$ 100,166					\$ 506,803	\$ 1,519,816	\$ 583,154	\$ 3,035,572
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,644,224	\$ 432,008	\$ 47,747			\$ (842)	\$ 4,123,137	\$ 8,713,382	\$ 4,134,677	\$ 10,010,105