

**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.



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Signature of Presiding Judge or Court Executive

12/06/2019

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Date

Madera Superior Court

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Court

FY 2019-20 Quarter 1

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Madera Superior Court

Court

FY 2019-20 Quarter 1

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Madera Superior Court

Court

FY 2019-20 Quarter 1

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	107.16	97			

<sup>1</sup> 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									
Fiscal Year 2019/20								2018/19	
	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						
<b>ASSETS</b>									
Operations	\$ (459,755)	\$ 499,935	\$ (63,939)				\$ 8,232	\$ (15,527)	\$ 75,835
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees									
Trust							\$ 0	\$ 0	\$ 0
Credit Card							\$ (1,306)	\$ (1,306)	\$ (55,090)
Cash on Hand	\$ 2,600							\$ 2,600	\$ 2,600
Cash with County	\$ 25,283		\$ (21,800)					\$ 3,482	\$ (610,474)
Cash Outside of the JCC									
Cash Equivalents	\$ 2,140,177								
Total Cash and Cash Equivalents	\$ 1,708,305	\$ 499,935	\$ (85,739)				\$ 1,379,923	\$ 3,520,100	\$ 3,606,009
							\$ 1,386,849	\$ 3,509,350	\$ 3,018,881
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	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 167,288
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 963
Total Receivables	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 168,251
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	\$ 1,708,305	\$ 499,935	\$ (85,739)				\$ 1,386,849	\$ 3,509,350	\$ 3,187,132
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 7,608	\$ 0	\$ 0				\$ 0	\$ 7,608	\$ 11,894
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 963
Due to Other Courts									
Due to State	\$ 73,616							\$ 73,616	\$ 20,792
TC145 Liability							\$ 185,562	\$ 185,562	\$ 135,840
Due to Other Governments	\$ 0						\$ 618,065	\$ 618,065	\$ 95,120
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,832		\$ 0					\$ 1,832	\$ 0
Interest							\$ 2,203	\$ 2,203	\$ 1,333
Miscellaneous Accts, Pay, and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 83,055	\$ 0	\$ 0				\$ 805,829	\$ 888,884	\$ 265,941
Civil									
Criminal							\$ 330,876	\$ 330,876	\$ 307,323
Unreconciled - Civil and Criminal							\$ 71,813	\$ 71,813	\$ 106,983
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 77,661	\$ 77,661	\$ 68,416
Miscellaneous Trust									
Total Trust Deposits							\$ 480,350	\$ 480,350	\$ 482,721
Accrued Payroll	\$ 0							\$ 0	
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Revenue Collected in Advance			\$ 16,366					\$ 16,366	\$ 10,047
Liabilities For Deposits	\$ 19,128						\$ 88,693	\$ 107,821	\$ 107,821
Jury Fees - Non-Interest							\$ 11,978	\$ 11,978	\$ 11,978
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 19,128		\$ 16,366				\$ 100,670	\$ 136,164	\$ 129,845
Total Liabilities	\$ 102,182	\$ 0	\$ 16,366				\$ 1,386,849	\$ 1,505,398	\$ 878,507
Total Fund Balance	\$ 1,606,122	\$ 499,935	\$ (102,105)					\$ 2,003,952	\$ 2,308,625
Total Liabilities and Fund Balance	\$ 1,708,305	\$ 499,935	\$ (85,739)				\$ 1,386,849	\$ 3,509,350	\$ 3,187,132

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 2019/20								2018/19			
	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								
<b>REVENUES</b>											
Slate Financing Sources											
Trial Court Trust Fund	\$ 3,630,786	\$ 4,377					\$ 3,635,163	\$ 8,653,014	\$ 3,740,735	\$ 8,658,779	
Improvement and Modernization Fund	\$ 11,884						\$ 11,884	\$ 95,647		\$ 19,797	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 56,987						\$ 56,987	\$ 640,000	\$ 151,506	\$ 434,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 10,685	\$ (42,008)					\$ (31,323)	\$ 1,035,913	\$ (103,757)	\$ 944,481	
Other Miscellaneous								\$ 384,825		\$ 384,825	
	\$ 3,710,342	\$ (37,631)					\$ 3,672,711	\$ 10,809,399	\$ 3,788,484	\$ 10,441,882	
Grants											
AB 1058 Commissioner/Facilitator			\$ (3,615)				\$ (3,615)	\$ 358,319	\$ 1,154	\$ 363,035	
Other Judicial Council Grants			\$ (8,183)				\$ (8,183)	\$ 20,634		\$ 20,634	
Non-Judicial Council Grants											
			\$ (11,798)				\$ (11,798)	\$ 378,953	\$ 1,154	\$ 383,669	
Other Financing Sources											
Interest Income	\$ 3,994	\$ 831					\$ 4,826	\$ 40,000	\$ 2,174	\$ 25,000	
Investment Income											
Donations											
Local Fees	\$ 6,289	\$ 514					\$ 6,803	\$ 190,300	\$ 27,844	\$ 190,300	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 3,141					\$ 3,141	\$ 12,000	\$ 4,809	\$ 10,000	
Reimbursement Other	\$ 11,691						\$ 11,691	\$ 60,017	\$ 90,334	\$ 46,724	
Sale of Fixed Assets								\$ 750			
Other Miscellaneous	\$ 10						\$ 10	\$ 668	\$ 105	\$ 668	
	\$ 21,985	\$ 4,486					\$ 26,471	\$ 303,735	\$ 125,266	\$ 272,692	
<b>Total Revenues</b>	<b>\$ 3,732,327</b>	<b>\$ (33,144)</b>	<b>\$ (11,798)</b>				<b>\$ 3,687,385</b>	<b>\$ 11,492,087</b>	<b>\$ 3,914,905</b>	<b>\$ 11,098,243</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,365,746		\$ 58,122				\$ 1,423,869	\$ 5,277,599	\$ 1,278,000	\$ 5,085,117	
Temp Help								\$ 76,975			
Overtime	\$ 555						\$ 555	\$ 8,500	\$ 71		
Staff Benefits	\$ 736,701		\$ 23,093				\$ 759,794	\$ 3,644,258	\$ 746,924	\$ 3,613,237	
	\$ 2,103,002		\$ 81,216				\$ 2,164,217	\$ 9,007,332	\$ 2,024,995	\$ 8,698,354	
Operating Expenses and Equipment											
General Expense	\$ 28,253		\$ 85				\$ 28,338	\$ 337,737	\$ 45,935	\$ 375,678	
Printing								\$ 30,561	\$ 134	\$ 30,561	
Telecommunications	\$ 12,306						\$ 12,306	\$ 28,902	\$ 17,445	\$ 28,902	
Postage	\$ 76						\$ 76	\$ 78,400	\$ 116	\$ 78,200	
Insurance	\$ 0						\$ 0	\$ 9,000		\$ 11,717	
In-State Travel	\$ 554		\$ 589				\$ 1,143	\$ 8,200	\$ 172	\$ 7,150	
Out-of-State Travel											
Training	\$ 200		\$ 1,350				\$ 1,550	\$ 4,500		\$ 4,500	
Security Services	\$ 65,421		\$ 7,067				\$ 72,488	\$ 396,000	\$ 36,541	\$ 408,000	
Facility Operations	\$ 5,561						\$ 5,561	\$ 30,932	\$ 10,351	\$ 33,865	
Utilities											
Contracted Services	\$ 72,682						\$ 72,682	\$ 1,225,832	\$ 99,738	\$ 1,184,116	
Consulting and Professional Services	\$ (23,022)						\$ (23,022)	\$ 34,222	\$ 315	\$ 34,222	
Information Technology	\$ 157,753	\$ 26,510					\$ 184,263	\$ 408,661	\$ 73,241	\$ 513,835	
Major Equipment	\$ 5,648						\$ 5,648				
Other Items of Expense	\$ (1,600)						\$ (1,600)	\$ 3,200	\$ 1,022	\$ 5,700	
	\$ 323,831	\$ 26,510	\$ 9,092				\$ 359,433	\$ 2,598,147	\$ 285,011	\$ 2,716,447	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 11,712						\$ 11,712	\$ 85,000	\$ 12,831	\$ 100,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ 11,712						\$ 11,712	\$ 85,000	\$ 12,831	\$ 100,000	
<b>Total Expenditures</b>	<b>\$ 2,438,545</b>	<b>\$ 26,510</b>	<b>\$ 90,307</b>				<b>\$ 2,555,362</b>	<b>\$ 11,688,479</b>	<b>\$ 2,322,837</b>	<b>\$ 11,514,801</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,293,783	\$ (59,654)	\$ (102,105)				\$ 1,132,023	\$ (196,392)	\$ 1,592,067	\$ (416,558)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 312,340	\$ 559,589	\$ 0				\$ 871,929	\$ 871,929	\$ 716,557	\$ 716,557	
Ending Balance (Deficit)	\$ 1,606,122	\$ 499,935	\$ (102,105)				\$ 2,003,952	\$ 675,537	\$ 2,308,625	\$ 299,999	

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

For the month ended September										
	Fiscal Year 2019/20							2018/19		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 638,574	\$ 64,124					\$ 702,698	\$ 2,787,934	\$ 669,537	\$ 3,186,545
Traffic & Other Infractions	\$ 105,203	\$ 294					\$ 105,497	\$ 447,044	\$ 111,623	\$ 487,150
Other Criminal Cases	\$ 238,365	\$ 1,220					\$ 239,585	\$ 1,059,676	\$ 229,343	\$ 1,003,897
Civil	\$ 128,090	\$ 357					\$ 128,447	\$ 513,166	\$ 139,602	\$ 599,290
Family & Children Services	\$ 338,335	\$ 10,655					\$ 348,990	\$ 1,621,649	\$ 309,823	\$ 1,349,990
Probate, Guardianship & Mental Health Services	\$ 6,153	\$ 6					\$ 6,159	\$ 33,686	\$ 2,655	\$ 602,904
Juvenile Dependency Services	\$ 32,953	\$ (31,882)					\$ 1,071	\$ 845,641	\$ 20,389	\$ 114,491
Juvenile Delinquency Services	\$ 36,015	\$ 256					\$ 36,271	\$ 93,685	\$ 20,389	\$ 98,421
Other Court Operations	\$ 64,823						\$ 64,823	\$ 283,897	\$ 65,029	\$ 281,326
Court Interpreters	\$ 118,404	\$ 27,454					\$ 145,858	\$ 653,128	\$ 147,781	\$ 564,402
Jury Services	\$ 74,456		\$ 11,712				\$ 87,103	\$ 366,960	\$ 70,113	\$ 379,559
Security		\$ 71,069					\$ 71,069	\$ 396,150	\$ 36,541	\$ 408,150
Trial Court Operations Program	\$ 1,781,371	\$ 144,488	\$ 11,712				\$ 1,937,571	\$ 9,102,616	\$ 1,822,824	\$ 9,076,125
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 131,120	\$ (6,159)					\$ 124,961	\$ 882,153	\$ 144,431	\$ 825,911
Fiscal Services	\$ 74,103	\$ 1,765					\$ 75,868	\$ 344,410	\$ 76,540	\$ 332,566
Human Resources	\$ 71,182	\$ (724)					\$ 70,458	\$ 211,114	\$ 74,222	\$ 205,718
Business & Facilities Services	\$ 73,391	\$ 8,830					\$ 82,221	\$ 360,891	\$ 70,256	\$ 297,897
Information Technology	\$ 53,050	\$ 211,233					\$ 264,282	\$ 787,295	\$ 134,565	\$ 776,584
Court Administration Program	\$ 402,847	\$ 214,945					\$ 617,791	\$ 2,585,863	\$ 500,013	\$ 2,438,676
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 2,184,217</b>	<b>\$ 359,433</b>	<b>\$ 11,712</b>				<b>\$ 2,555,362</b>	<b>\$ 11,688,479</b>	<b>\$ 2,322,837</b>	<b>\$ 11,514,801</b>