

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

08/04/2020

Date

Madera Superior Court

Court

FY 2019-20 Quarter 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Madera Superior Court

Court

FY 2019-20 Quarter 4

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 4

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)	107.16	97	99	103	103

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									
Fiscal Year 2019/20									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	Special Revenue			Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (452,453)	\$ 481,361	\$ 0				\$ 5,846	\$ 34,754	\$ 37,085
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (23,176)	\$ (23,176)	\$ (1,297)
Credit Card									
Cash on Hand	\$ 2,601							\$ 2,601	\$ 2,600
Cash with County	\$ 700,000		\$ 0					\$ 700,000	\$ 700,000
Cash Outside of the JCC									
Cash Equivalents	\$ 669,560						\$ 1,203,652	\$ 1,873,212	\$ 1,839,001
Total Cash and Cash Equivalents	\$ 919,707	\$ 481,361	\$ 0				\$ 1,186,322	\$ 2,587,391	\$ 2,577,389
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 50,520	\$ 1,889	\$ 0				\$ 0	\$ 52,409	\$ 7,343
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 121,030							\$ 121,030	\$ 140,526
Due From Other Governments	\$ 23,174	\$ 0						\$ 23,174	\$ 15,167
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 461,602	\$ 55,781	\$ 98,800					\$ 616,184	\$ 680,219
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 53							\$ 53	\$ 1,536
Total Receivables	\$ 656,379	\$ 57,670	\$ 98,800				\$ 0	\$ 812,849	\$ 844,791
Prepaid Expenses - General	\$ 1,231							\$ 1,231	\$ 0
Salary and Travel Advances									
Counties	\$ 0		\$ 0					\$ 0	\$ 0
Total Prepaid Expenses	\$ 1,231		\$ 0					\$ 1,231	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,577,317	\$ 539,031	\$ 98,800				\$ 1,186,322	\$ 3,401,471	\$ 3,422,180
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 73,560	\$ 3,465	\$ 0					\$ 77,025	\$ 147,326
Accounts Payable - General	\$ 49,566	\$ 0	\$ (12)				\$ 0	\$ 49,554	\$ 8,605
Due to Other Funds	\$ 0	\$ 46,430	\$ 74,600				\$ 53	\$ 121,082	\$ 142,062
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 73,759							\$ 73,759	\$ 73,616
TC145 Liability							\$ 71,417	\$ 71,417	\$ 120,362
Due to Other Governments	\$ 355,138						\$ 521,020	\$ 876,157	\$ 834,619
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,832		\$ 0					\$ 1,832	\$ 1,832
Interest							\$ 7	\$ 7	\$ 224
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 553,854	\$ 49,895	\$ 74,588				\$ 592,496	\$ 1,270,833	\$ 1,328,645
Civil							\$ 348,061	\$ 348,061	\$ 311,798
Criminal							\$ 63,632	\$ 63,632	\$ 67,312
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 81,463	\$ 81,463	\$ 76,420
Miscellaneous Trust									
Total Trust Deposits							\$ 493,156	\$ 493,156	\$ 455,530
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 865
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 749,572		\$ 24,212					\$ 773,785	\$ 629,046
Total Payroll Liabilities	\$ 749,572		\$ 24,212					\$ 773,785	\$ 629,911
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 16,366
Liabilities For Deposits	\$ 19,128						\$ 88,693	\$ 107,821	\$ 107,621
Jury Fees - Non-Interest							\$ 11,978	\$ 11,978	\$ 11,978
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 19,128		\$ 0				\$ 100,670	\$ 119,798	\$ 136,164
Total Liabilities	\$ 1,322,554	\$ 49,895	\$ 98,800				\$ 1,186,322	\$ 2,657,572	\$ 2,550,250
Total Fund Balance	\$ 254,763	\$ 489,136	\$ 0					\$ 743,900	\$ 871,929
Total Liabilities and Fund Balance	\$ 1,577,317	\$ 539,031	\$ 98,800				\$ 1,186,322	\$ 3,401,471	\$ 3,422,180

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 2019/20										2018/19	
	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	\$ 8,711,345	\$ 52,502					\$ 8,763,847	\$ 8,653,014	\$ 8,476,488	\$ 8,658,779	
Improvement and Modernization Fund	\$ 105,551						\$ 105,551	\$ 95,647	\$ 7,913	\$ 19,797	
Judges' Compensation (0150319)											
Court Interpreter (0150037)	\$ 443,699						\$ 443,699	\$ 640,000	\$ 663,247	\$ 434,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150310 and General)	\$ 1,000,056	\$ 89,341					\$ 1,089,397	\$ 1,035,913	\$ 861,537	\$ 944,481	
Other Miscellaneous	\$ 384,825						\$ 384,825	\$ 384,825	\$ 384,825	\$ 384,825	
	\$ 10,645,476	\$ 141,843					\$ 10,787,319	\$ 10,809,399	\$ 10,394,010	\$ 10,441,882	
Grants											
AB 1058 Commissioner/Facilitator			\$ 388,251				\$ 388,251	\$ 358,319	\$ 390,574	\$ 363,035	
Other Judicial Council Grants			\$ 32,794				\$ 32,794	\$ 20,634	\$ 18,211	\$ 20,634	
Non-Judicial Council Grants											
			\$ 421,045				\$ 421,045	\$ 378,953	\$ 408,785	\$ 383,669	
Other Financing Sources											
Interest Income	\$ 38,005	\$ 12,940					\$ 50,945	\$ 40,000	\$ 48,670	\$ 25,000	
Investment Income											
Donations											
Local Fees	\$ 133,561	\$ 8,543					\$ 142,104	\$ 190,300	\$ 190,483	\$ 190,300	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 14,605					\$ 14,605	\$ 12,000	\$ 15,049	\$ 10,000	
Reimbursement Other	\$ 76,302						\$ 76,302	\$ 60,017	\$ 119,648	\$ 46,724	
Sale of Fixed Assets	\$ 2,000						\$ 2,000	\$ 750	\$ 1,745		
Other Miscellaneous	\$ 864						\$ 864	\$ 668	\$ 1,105	\$ 668	
	\$ 250,733	\$ 36,088					\$ 286,821	\$ 303,735	\$ 376,700	\$ 272,692	
Total Revenues	\$ 10,896,208	\$ 177,931	\$ 421,045				\$ 11,495,185	\$ 11,492,087	\$ 11,179,495	\$ 11,098,243	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,542,414	\$ 5,338	\$ 261,993				\$ 5,809,745	\$ 5,277,599	\$ 5,357,383	\$ 5,085,117	
Temp Help								\$ 76,975			
Overtime	\$ 3,914						\$ 3,914	\$ 8,500	\$ 5,866		
Staff Benefits	\$ 3,050,166	\$ 92,546	\$ 103,404				\$ 3,246,115	\$ 3,644,258	\$ 2,991,521	\$ 3,613,237	
	\$ 8,596,494	\$ 97,884	\$ 365,397				\$ 9,059,775	\$ 9,007,332	\$ 8,354,770	\$ 8,698,354	
Operating Expenses and Equipment											
General Expense	\$ 243,816	\$ 2,061	\$ 9,529				\$ 255,405	\$ 337,737	\$ 325,057	\$ 375,678	
Printing	\$ 30,103		\$ 31				\$ 30,134	\$ 30,561	\$ 30,268	\$ 30,561	
Telecommunications	\$ 39,433						\$ 39,433	\$ 28,902	\$ 91,594	\$ 28,902	
Postage	\$ 53,147						\$ 53,147	\$ 78,400	\$ 79,055	\$ 78,200	
Insurance	\$ 7,901						\$ 7,901	\$ 9,000	\$ 10,012	\$ 11,717	
In-State Travel	\$ 1,713		\$ 2,768				\$ 4,480	\$ 8,200	\$ 6,341	\$ 7,160	
Out-of-State Travel											
Training	\$ 2,858		\$ 1,350				\$ 4,208	\$ 4,500	\$ 3,465	\$ 4,500	
Security Services	\$ 304,030		\$ 33,240				\$ 337,270	\$ 396,000	\$ 365,459	\$ 408,000	
Facility Operations	\$ 38,823						\$ 38,823	\$ 30,932	\$ 32,339	\$ 33,665	
Utilities											
Contracted Services	\$ 1,109,796						\$ 1,109,796	\$ 1,225,832	\$ 1,016,330	\$ 1,184,116	
Consulting and Professional Services	\$ 4,225						\$ 4,225	\$ 34,222	\$ 30,842	\$ 34,222	
Information Technology	\$ 478,299	\$ 148,440	\$ 297				\$ 627,036	\$ 408,661	\$ 525,051	\$ 513,836	
Major Equipment	\$ 5,648						\$ 5,648				
Other Items of Expense	\$ 16						\$ 16	\$ 3,200	\$ 7,523	\$ 5,700	
	\$ 2,319,807	\$ 150,501	\$ 47,214				\$ 2,517,522	\$ 2,596,147	\$ 2,523,398	\$ 2,718,447	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 45,918						\$ 45,918	\$ 85,000	\$ 96,015	\$ 100,000	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 50,000		
Capital Costs											
Internal Cost Recovery	\$ (64,263)		\$ 64,263				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustmen.											
	\$ (18,344)		\$ 64,263				\$ 45,918	\$ 85,000	\$ 146,015	\$ 100,000	
Total Expenditures	\$ 10,897,957	\$ 248,384	\$ 476,674				\$ 11,823,215	\$ 11,688,479	\$ 11,024,123	\$ 11,514,801	
Excess (Deficit) of Revenues Over Expenditures	\$ (1,748)	\$ (70,453)	\$ (55,828)				\$ (128,030)	\$ (196,392)	\$ 155,372	\$ (416,558)	
Operating Transfers In (Out)	\$ (55,828)		\$ 55,828				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 312,340	\$ 559,589	\$ 0				\$ 871,929	\$ 871,929	\$ 716,557	\$ 716,557	
Ending Balance (Deficit)	\$ 254,763	\$ 489,136	\$ 0				\$ 743,900	\$ 675,537	\$ 671,929	\$ 299,999	

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

	For the month ended June									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 2,864,477	\$ 263,142					\$ 3,127,619	\$ 2,787,934	\$ 2,714,622	\$ 3,186,545
Traffic & Other Infractions	\$ 443,745	\$ 10,391					\$ 454,136	\$ 447,044	\$ 470,261	\$ 487,150
Other Criminal Cases	\$ 850,585	\$ 15,551					\$ 866,136	\$ 1,059,676	\$ 937,156	\$ 1,003,897
Civil	\$ 628,731	\$ 1,748					\$ 630,479	\$ 513,166	\$ 619,560	\$ 599,290
Family & Children Services	\$ 1,384,132	\$ 42,144			\$ 0		\$ 1,426,275	\$ 1,621,649	\$ 1,191,246	\$ 1,349,990
Probate, Guardianship & Mental Health Services	\$ 19,690	\$ 1,320					\$ 21,010	\$ 33,686	\$ 8,711	\$ 602,904
Juvenile Dependency Services	\$ 157,929	\$ 658,556					\$ 816,485	\$ 845,641	\$ 707,236	\$ 114,491
Juvenile Delinquency Services	\$ 106,669	\$ 637					\$ 107,305	\$ 93,685	\$ 133,089	\$ 98,421
Other Court Operations	\$ 264,050						\$ 264,050	\$ 283,897	\$ 256,351	\$ 281,326
Court Interpreters	\$ 495,472	\$ 85,452					\$ 580,924	\$ 653,128	\$ 594,470	\$ 564,402
Jury Services	\$ 251,106	\$ 44,952	\$ 45,918				\$ 341,976	\$ 366,960	\$ 378,010	\$ 379,559
Security		\$ 325,262					\$ 325,262	\$ 396,150	\$ 359,249	\$ 408,150
Trial Court Operations Program	\$ 7,466,584	\$ 1,449,155	\$ 45,918		\$ 0		\$ 8,961,658	\$ 9,102,616	\$ 8,369,961	\$ 9,076,125
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 405,127	\$ 114,187					\$ 519,314	\$ 882,153	\$ 815,220	\$ 825,911
Fiscal Services	\$ 303,405	\$ 25,028					\$ 328,433	\$ 344,410	\$ 313,882	\$ 332,566
Human Resources	\$ 364,589	\$ 9,363					\$ 373,952	\$ 211,114	\$ 333,896	\$ 205,718
Business & Facilities Services	\$ 303,152	\$ 50,657					\$ 353,809	\$ 360,891	\$ 363,750	\$ 297,897
Information Technology	\$ 216,918	\$ 869,132					\$ 1,086,049	\$ 787,295	\$ 827,413	\$ 776,584
Court Administration Program	\$ 1,593,190	\$ 1,068,367					\$ 2,661,557	\$ 2,585,863	\$ 2,654,161	\$ 2,438,676
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 9,059,775	\$ 2,517,522	\$ 45,918		\$ 0		\$ 11,623,215	\$ 11,688,479	\$ 11,024,123	\$ 11,514,801

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	1,231	-	1,231	-	-	-	-	-	1,231	
Restricted	61,339	-	61,339	354,136	-	-	-	-	415,475	
Committed	21,950	-	21,950	135,000	-	-	-	-	156,950	
Assigned	170,243	-	170,243	-	-	-	-	-	170,243	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 254,763	\$ -	\$ 254,763	\$ 489,136	\$ -	\$ -	\$ -	\$ -	\$ 743,900	