

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

02/02/2021

Date

Madera Superior Court

Court

FY 2020-21 Quarter 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Madera Superior Court

Court

FY 2020-21 Quarter 2

Fiscal Year and Ending Quarter

FOOTNOTES

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

Madera Superior Court

Court

FY 2020-21 Quarter 2

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)	107.66	97	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 December									
Fiscal Year 2020/21									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
ASSETS									
Operations Payroll	\$ (352,843)	\$ 495,152	\$ (157,090)				\$ 8,048	\$ (6,733)	\$ 3,509
Jury Revolving Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (18,055)	\$ (18,055)	\$ (6,620)
Cash on Hand	\$ 2,601							\$ 2,601	\$ 2,601
Cash with County	\$ (11,662)		\$ (16,900)					\$ (28,561)	\$ (44,187)
Cash Outside of the JCC									
Cash Equivalents	\$ 2,256,011						\$ 1,230,737	\$ 3,486,748	\$ 3,979,732
Total Cash and Cash Equivalents	\$ 1,894,107	\$ 495,152	\$ (173,990)				\$ 1,220,731	\$ 3,436,000	\$ 3,935,035
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 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
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 30					\$ 30	\$ 114,672
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 56							\$ 56	\$ 0
Total Receivables	\$ 56	\$ 0	\$ 30				\$ 0	\$ 86	\$ 114,672
Prepaid Expenses - General	\$ 1,231							\$ 1,231	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 1,231							\$ 1,231	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,895,393	\$ 495,152	\$ (173,960)				\$ 1,220,731	\$ 3,437,317	\$ 4,049,707
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ 42,795	\$ 0	\$ 3,403				\$ 0	\$ 46,197	\$ 10,190
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 56	\$ 56	\$ 0
Due to Other Courts									
Due to State	\$ 73,616							\$ 73,616	\$ 73,616
TC145 Liability							\$ 80,700	\$ 80,700	\$ 140,386
Due to Other Governments	\$ 0						\$ 521,020	\$ 521,020	\$ 748,010
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,832							\$ 1,832	\$ 1,832
Interest							\$ 28	\$ 28	\$ 1,891
Miscellaneous Accts, Pay, and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 118,242	\$ 0	\$ 3,403				\$ 601,804	\$ 723,446	\$ 975,924
Civil									
Criminal							\$ 363,817	\$ 363,817	\$ 331,426
Unreconciled - Civil and Criminal							\$ 73,063	\$ 73,063	\$ 68,560
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 81,377	\$ 81,377	\$ 79,215
Miscellaneous Trust									
Total Trust Deposits							\$ 518,257	\$ 518,257	\$ 479,201
Accrued Payroll									\$ 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
Liabilities For Deposits	\$ 26,653						\$ 88,693	\$ 115,346	\$ 107,821
Jury Fees - Non-Interest							\$ 11,978	\$ 11,978	\$ 11,978
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 26,653						\$ 100,670	\$ 127,324	\$ 136,164
Total Liabilities	\$ 144,895	\$ 0	\$ 3,403				\$ 1,220,731	\$ 1,369,026	\$ 1,591,289
Total Fund Balance	\$ 1,750,498	\$ 495,152	\$ (177,362)					\$ 2,068,288	\$ 2,458,417
Total Liabilities and Fund Balance	\$ 1,895,393	\$ 495,152	\$ (173,960)				\$ 1,220,731	\$ 3,437,317	\$ 4,049,707

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 2020/21										2019/20	
	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	\$ 5,643,876	\$ 17,502					\$ 5,661,378	\$ 8,638,194	\$ 5,927,495	\$ 8,653,014	
Improvement and Modernization Fund	\$ (45,462)						\$ (45,462)	\$ 154,797	\$ 11,884	\$ 95,647	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 367,402						\$ 367,402	\$ 777,900	\$ 190,654	\$ 640,000	
Civil Coordination Reimbursement (0150091)	\$ 254,979	\$ (4,973)					\$ 250,006	\$ 973,163	\$ 221,841	\$ 1,035,913	
MOU Reimbursements (0150010 and General)	\$ 384,825						\$ 384,825	\$ 384,825	\$ 384,825	\$ 384,825	
Other Miscellaneous											
	\$ 6,605,420	\$ 12,529					\$ 6,617,949	\$ 10,928,879	\$ 6,736,700	\$ 10,809,399	
Grants											
AB 1058 Commissioner/Facilitator			\$ 3,250				\$ 3,250	\$ 310,062	\$ 114,671	\$ 358,319	
Other Judicial Council Grants			\$ (8,214)				\$ (8,214)	\$ 78,306	\$ 0	\$ 20,634	
Non-Judicial Council Grants											
			\$ (4,964)				\$ (4,964)	\$ 388,368	\$ 114,671	\$ 378,953	
Other Financing Sources											
Interest Income	\$ 1,757	\$ 882					\$ 2,639	\$ 50,000	\$ 17,748	\$ 40,000	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues	\$ 32,749	\$ 3,780					\$ 36,529	\$ 190,300	\$ 46,675	\$ 190,300	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 60,066						\$ 60,066				
County Program - Restricted		\$ 3,891					\$ 3,891	\$ 12,000	\$ 7,279	\$ 12,000	
Reimbursement Other	\$ 34,560						\$ 34,560	\$ 103,893	\$ 23,234	\$ 60,017	
Sale of Fixed Assets	\$ 2,500						\$ 2,500		\$ 2,000	\$ 750	
Other Miscellaneous	\$ 151						\$ 151	\$ 668	\$ 183	\$ 668	
	\$ 131,782	\$ 8,553					\$ 140,335	\$ 356,851	\$ 97,119	\$ 305,735	
Total Revenues	\$ 6,737,202	\$ 21,082	\$ (4,964)				\$ 6,753,320	\$ 11,674,108	\$ 6,948,491	\$ 11,492,087	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,772,462		\$ 92,317				\$ 2,864,779	\$ 5,773,897	\$ 2,842,855	\$ 5,277,599	
Temp Help										\$ 76,975	
Overtime	\$ 196						\$ 196	\$ 5,000	\$ 3,209	\$ 8,500	
Staff Benefits	\$ 1,680,900		\$ 38,026				\$ 1,718,926	\$ 3,438,129	\$ 1,559,393	\$ 3,644,258	
	\$ 4,453,558		\$ 130,343				\$ 4,583,901	\$ 9,217,026	\$ 4,405,458	\$ 9,007,332	
Operating Expenses and Equipment											
General Expense	\$ 75,150	\$ 5,100	\$ 1,912				\$ 82,162	\$ 194,118	\$ 71,789	\$ 337,737	
Printing	\$ 386						\$ 386	\$ 30,100	\$ 67	\$ 30,561	
Telecommunications	\$ 31,393						\$ 31,393	\$ 64,264	\$ 15,511	\$ 28,902	
Postage	\$ 65						\$ 65	\$ 53,150	\$ 88	\$ 78,400	
Insurance	\$ 13,372						\$ 13,372	\$ 9,000	\$ 7,901	\$ 9,000	
In-State Travel								\$ 4,000	\$ 3,897	\$ 8,200	
Out-of-State Travel											
Training	\$ 124						\$ 124	\$ 3,712	\$ 1,798	\$ 4,500	
Security Services	\$ 200,411		\$ 17,620				\$ 218,032	\$ 407,191	\$ 135,088	\$ 396,000	
Facility Operations	\$ 18,118						\$ 18,118	\$ 36,382	\$ 20,650	\$ 30,932	
Utilities											
Contracted Services	\$ 300,054						\$ 300,054	\$ 1,039,778	\$ 390,526	\$ 1,225,832	
Consulting and Professional Services	\$ 3,160						\$ 3,160	\$ 34,222	\$ 770	\$ 34,222	
Information Technology	\$ 109,331	\$ 9,967	\$ 22,523				\$ 141,821	\$ 748,065	\$ 283,518	\$ 408,661	
Major Equipment									\$ 5,648		
Other Items of Expense	\$ 77						\$ 77	\$ 2,000	\$ (810)	\$ 3,200	
	\$ 751,643	\$ 15,066	\$ 42,055				\$ 808,765	\$ 2,825,982	\$ 938,443	\$ 2,598,147	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 36,266						\$ 36,266	\$ 75,000	\$ 20,102	\$ 85,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 36,266						\$ 36,266	\$ 75,000	\$ 20,102	\$ 85,000	
Total Expenditures	\$ 5,241,467	\$ 15,066	\$ 172,398				\$ 5,428,931	\$ 11,918,008	\$ 5,362,003	\$ 11,688,479	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,495,735	\$ 6,016	\$ (177,362)				\$ 1,324,389	\$ (243,900)	\$ 1,586,488	\$ (196,392)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 254,763	\$ 489,136	\$ 0				\$ 743,900	\$ 743,900	\$ 871,929	\$ 871,929	
Ending Balance (Deficit)	\$ 1,750,498	\$ 495,152	\$ (177,362)				\$ 2,068,268	\$ 500,000	\$ 2,458,417	\$ 875,537	

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

	For the month ended December									
	Fiscal Year 2020/21							2019/20		
	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	\$ 1,703,656	\$ 99,966					\$ 1,803,622	\$ 2,963,179	\$ 1,460,513	\$ 2,787,934
Traffic & Other Infractions	\$ 124,747	\$ 168					\$ 124,915	\$ 414,651	\$ 213,568	\$ 447,044
Other Criminal Cases	\$ 400,169	\$ 489					\$ 400,658	\$ 1,118,843	\$ 469,790	\$ 1,059,676
Civil	\$ 236,809	\$ 358					\$ 237,167	\$ 488,601	\$ 281,424	\$ 513,166
Family & Children Services	\$ 607,018	\$ 19,685					\$ 626,703	\$ 1,420,386	\$ 723,412	\$ 1,621,649
Probate, Guardianship & Mental Health Services	\$ 7,611	\$ 43					\$ 7,653	\$ 33,621	\$ 11,795	\$ 33,686
Juvenile Dependency Services	\$ 73,619	\$ 158,069					\$ 231,688	\$ 805,434	\$ 210,952	\$ 845,641
Juvenile Delinquency Services	\$ 64,159	\$ 120					\$ 64,279	\$ 178,169	\$ 59,077	\$ 93,685
Other Court Operations	\$ 114,269						\$ 114,269	\$ 212,371	\$ 131,175	\$ 283,897
Court Interpreters	\$ 260,098	\$ 52,981					\$ 313,078	\$ 777,900	\$ 289,545	\$ 653,128
Jury Services	\$ 112,706	\$ 1,740	\$ 36,266				\$ 150,713	\$ 361,420	\$ 163,990	\$ 366,960
Security		\$ 210,594					\$ 210,594	\$ 415,196	\$ 128,135	\$ 396,150
Trial Court Operations Program	\$ 3,704,862	\$ 544,213	\$ 36,266				\$ 4,285,340	\$ 9,189,771	\$ 4,143,375	\$ 9,102,616
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 289,521	\$ 65,587					\$ 355,108	\$ 753,650	\$ 256,544	\$ 882,153
Fiscal Services	\$ 145,264	\$ 8,304					\$ 153,568	\$ 314,713	\$ 157,822	\$ 344,410
Human Resources	\$ 183,262	\$ 5,847					\$ 189,110	\$ 231,948	\$ 154,508	\$ 211,114
Business & Facilities Services	\$ 144,471	\$ 29,214					\$ 173,685	\$ 380,196	\$ 173,991	\$ 360,891
Information Technology	\$ 116,521	\$ 155,600					\$ 272,121	\$ 1,047,730	\$ 475,762	\$ 787,295
Court Administration Program	\$ 879,039	\$ 264,552					\$ 1,143,591	\$ 2,728,237	\$ 1,218,627	\$ 2,585,863
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,583,901	\$ 808,765	\$ 36,266				\$ 5,428,931	\$ 11,918,008	\$ 5,362,003	\$ 11,688,479