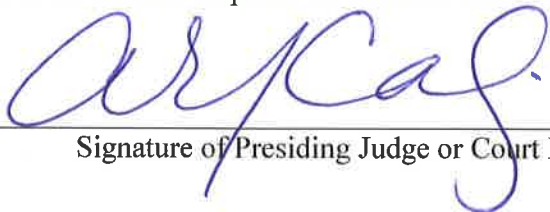


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

08/27/2021

---

Date

Madera Superior Court

---

Court

FY 2020-21 Quarter 4

---

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Madera Superior Court

---

Court

FY 2020-21 Quarter 4

---

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 2020-21 Quarter 4

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)	107.66	97	96	96	94

<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 June									
Fiscal Year 2020/21									
	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						
<b>ASSETS</b>									
Operations	\$ (362,330)	\$ 368,470	\$ 0				\$ 6,903	\$ 13,043	\$ 34,754
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (8,362)	\$ (8,362)	\$ (23,176)
Credit Card									
Cash on Hand	\$ 2,601							\$ 2,601	\$ 2,601
Cash with County	\$ 700,000		\$ 0					\$ 700,000	\$ 700,000
Cash Outside of the JCC									
Cash Equivalents	\$ 461,807						\$ 1,353,348	\$ 1,815,155	\$ 1,873,212
<b>Total Cash and Cash Equivalents</b>	<b>\$ 802,078</b>	<b>\$ 368,470</b>	<b>\$ 0</b>				<b>\$ 1,351,888</b>	<b>\$ 2,522,438</b>	<b>\$ 2,587,391</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 647	\$ 353						\$ 1,000	\$ 52,409
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 117,084							\$ 117,084	\$ 121,030
Due From Other Governments	\$ 32,557							\$ 32,557	\$ 23,174
Due From Other Courts									
Due From State	\$ 398,778	\$ 9,812	\$ 142,748					\$ 551,338	\$ 616,184
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 3							\$ 3	\$ 53
<b>Total Receivables</b>	<b>\$ 549,069</b>	<b>\$ 10,165</b>	<b>\$ 142,748</b>					<b>\$ 701,982</b>	<b>\$ 812,849</b>
Prepaid Expenses - General	\$ 1,438		\$ 168					\$ 1,606	\$ 1,231
Salary and Travel Advances									
Counties									\$ 0
<b>Total Prepaid Expenses</b>	<b>\$ 1,438</b>		<b>\$ 168</b>					<b>\$ 1,606</b>	<b>\$ 1,231</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,352,585</b>	<b>\$ 378,635</b>	<b>\$ 142,915</b>				<b>\$ 1,351,888</b>	<b>\$ 3,228,024</b>	<b>\$ 3,401,471</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 132,915	\$ 16,187	\$ 3,980					\$ 153,082	\$ 77,025
Accounts Payable - General	\$ 38,021	\$ 0	\$ 282				\$ 32	\$ 38,334	\$ 49,554
Due to Other Funds	\$ 0	\$ 1,068	\$ 116,016				\$ 3	\$ 117,086	\$ 121,082
Due to Other Courts	\$ 319							\$ 319	\$ 0
Due to State	\$ 73,648		\$ 300				\$ 521,020	\$ 594,967	\$ 73,759
TC145 Liability							\$ 206,540	\$ 206,540	\$ 71,417
Due to Other Governments	\$ 163,097						\$ 0	\$ 163,097	\$ 876,157
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,832							\$ 1,832	\$ 1,832
Interest							\$ 1	\$ 1	\$ 7
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 409,831</b>	<b>\$ 17,255</b>	<b>\$ 120,577</b>				<b>\$ 727,595</b>	<b>\$ 1,275,258</b>	<b>\$ 1,270,833</b>
Civil									
Criminal							\$ 372,574	\$ 372,574	\$ 348,061
Unreconciled - Civil and Criminal							\$ 69,615	\$ 69,615	\$ 63,632
Trust Held Outside of the JCC									\$ 0
Trust Interest Payable									
Miscellaneous Trust							\$ 81,434	\$ 81,434	\$ 81,463
<b>Total Trust Deposits</b>							<b>\$ 523,623</b>	<b>\$ 523,623</b>	<b>\$ 493,156</b>
Accrued Payroll									\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 752,950		\$ 22,339					\$ 775,289	\$ 773,785
<b>Total Payroll Liabilities</b>	<b>\$ 752,950</b>		<b>\$ 22,339</b>					<b>\$ 775,289</b>	<b>\$ 773,785</b>
Revenue Collected in Advance	\$ 47,141							\$ 47,141	\$ 0
Liabilities For Deposits	\$ 27,620						\$ 88,693	\$ 116,313	\$ 107,821
Jury Fees - Non-Interest							\$ 11,978	\$ 11,978	\$ 11,978
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 74,762</b>						<b>\$ 100,670</b>	<b>\$ 175,432</b>	<b>\$ 119,798</b>
<b>Total Liabilities</b>	<b>\$ 1,237,543</b>	<b>\$ 17,255</b>	<b>\$ 142,915</b>				<b>\$ 1,351,888</b>	<b>\$ 2,749,802</b>	<b>\$ 2,657,572</b>
<b>Total Fund Balance</b>	<b>\$ 115,043</b>	<b>\$ 361,380</b>	<b>\$ 0</b>					<b>\$ 476,422</b>	<b>\$ 743,900</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,352,585</b>	<b>\$ 378,635</b>	<b>\$ 142,915</b>				<b>\$ 1,351,888</b>	<b>\$ 3,228,024</b>	<b>\$ 3,401,471</b>

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 2020/21								2019/20		
	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				
		Non-Grant	Grant							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 9,386,253	\$ 52,502					\$ 8,438,755	\$ 8,599,079	\$ 8,763,847	\$ 8,653,014
Improvement and Modernization Fund	\$ 22,655						\$ 22,655	\$ 154,797	\$ 105,551	\$ 95,647
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 761,108						\$ 761,108	\$ 777,900	\$ 443,699	\$ 640,000
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 953,591	\$ 0					\$ 953,591	\$ 973,163	\$ 1,089,397	\$ 1,035,813
Other Miscellaneous	\$ 384,825						\$ 384,825	\$ 384,825	\$ 384,825	\$ 384,825
	\$ 10,508,432	\$ 52,502					\$ 10,560,934	\$ 10,889,764	\$ 10,787,319	\$ 10,809,398
Grants										
AB 1058 Commissioner/Facilitator			\$ 295,264				\$ 295,264	\$ 310,062	\$ 388,251	\$ 358,319
Other Judicial Council Grants			\$ 75,501				\$ 75,501	\$ 78,306	\$ 32,794	\$ 20,634
Non-Judicial Council Grants										
			\$ 370,765				\$ 370,765	\$ 388,368	\$ 421,045	\$ 378,953
Other Financing Sources										
Interest Income	\$ 6,302	\$ 2,553					\$ 8,855	\$ 50,000	\$ 50,945	\$ 40,000
Investment Income										
Donations										
Local Fees	\$ 98,853	\$ 11,100					\$ 109,953	\$ 190,300	\$ 142,104	\$ 190,300
Non-Fee Revenues										
Enhanced Collections										
Escheatment										
Prior Year Revenue	\$ 92,710	\$ 970					\$ 93,680			
County Program - Restricted		\$ 6,434					\$ 6,434	\$ 12,000	\$ 14,805	\$ 12,000
Reimbursement Other	\$ 158,947						\$ 158,947	\$ 143,008	\$ 76,302	\$ 60,017
Sale of Fixed Assets	\$ 2,500						\$ 2,500		\$ 2,000	\$ 750
Other Miscellaneous	\$ 1,404						\$ 1,404	\$ 668	\$ 864	\$ 668
	\$ 360,716	\$ 21,057					\$ 381,773	\$ 395,975	\$ 286,821	\$ 303,735
<b>Total Revenues</b>	<b>\$ 10,869,148</b>	<b>\$ 73,559</b>	<b>\$ 370,765</b>				<b>\$ 11,313,472</b>	<b>\$ 11,874,108</b>	<b>\$ 11,495,185</b>	<b>\$ 11,492,087</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 5,498,609	\$ 6,951	\$ 205,529				\$ 5,711,089	\$ 5,773,897	\$ 5,809,745	\$ 5,277,599
Temp Help										\$ 76,975
Overtime	\$ 2,166						\$ 2,166	\$ 5,000	\$ 3,914	\$ 8,500
Staff Benefits	\$ 3,276,637	\$ 4,149	\$ 79,892				\$ 3,360,677	\$ 3,438,129	\$ 3,246,115	\$ 3,844,256
	\$ 8,777,411	\$ 11,100	\$ 285,420				\$ 9,073,932	\$ 9,217,026	\$ 9,059,775	\$ 9,007,332
Operating Expenses and Equipment										
General Expense	\$ 175,049	\$ 25,492	\$ 20,758				\$ 221,298	\$ 194,118	\$ 255,405	\$ 337,737
Printing	\$ 15,738						\$ 15,738	\$ 30,100	\$ 30,134	\$ 30,581
Telecommunications	\$ 68,488	\$ 6,031					\$ 74,519	\$ 64,264	\$ 39,433	\$ 28,902
Postage	\$ 39,240						\$ 39,240	\$ 53,150	\$ 53,147	\$ 78,400
Insurance	\$ 14,409						\$ 14,409	\$ 9,000	\$ 7,901	\$ 9,000
In-State Travel								\$ 4,000	\$ 4,480	\$ 8,200
Out-of-State Travel										
Training	\$ 124						\$ 124	\$ 3,712	\$ 4,208	\$ 4,500
Security Services	\$ 390,989		\$ 33,980				\$ 424,969	\$ 407,191	\$ 337,270	\$ 396,000
Facility Operations	\$ 33,808						\$ 33,808	\$ 38,382	\$ 38,223	\$ 30,932
Utilities										
Contracted Services	\$ 971,903						\$ 971,903	\$ 1,039,778	\$ 1,109,796	\$ 1,225,832
Consulting and Professional Services	\$ 30,436						\$ 30,436	\$ 34,222	\$ 4,225	\$ 34,222
Information Technology	\$ 407,364	\$ 158,693	\$ 48,238				\$ 614,295	\$ 748,065	\$ 627,038	\$ 408,861
Major Equipment									\$ 5,848	
Other Items of Expense	\$ 81						\$ 81	\$ 2,000	\$ 16	\$ 3,200
	\$ 2,147,630	\$ 190,216	\$ 102,977				\$ 2,440,823	\$ 2,825,982	\$ 2,517,522	\$ 2,598,147
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 65,936						\$ 65,936	\$ 75,000	\$ 45,918	\$ 85,000
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (53,917)		\$ 53,917				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (3,628)		\$ 3,886				\$ 259			
	\$ 8,392		\$ 57,803				\$ 66,195	\$ 75,000	\$ 45,918	\$ 85,000
<b>Total Expenditures</b>	<b>\$ 10,933,433</b>	<b>\$ 201,316</b>	<b>\$ 448,201</b>				<b>\$ 11,580,949</b>	<b>\$ 11,918,008</b>	<b>\$ 11,823,215</b>	<b>\$ 11,688,479</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (64,285)	\$ (127,757)	\$ (75,436)				\$ (267,477)	\$ (243,900)	\$ (128,030)	\$ (196,392)
Operating Transfers In (Out)	\$ (75,436)		\$ 75,436				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 254,763	\$ 489,136	\$ 0				\$ 743,900	\$ 743,900	\$ 871,929	\$ 871,929
Ending Balance (Deficit)	\$ 115,043	\$ 381,380	\$ 0				\$ 476,422	\$ 500,000	\$ 743,900	\$ 875,537

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

	For the month ended June									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 3,213,255	\$ 262,049					\$ 3,475,304	\$ 2,963,179	\$ 3,127,619	\$ 2,787,934
Traffic & Other Infractions	\$ 278,108	\$ 7,078					\$ 285,186	\$ 414,651	\$ 454,136	\$ 447,044
Other Criminal Cases	\$ 757,051	\$ 22,068					\$ 779,118	\$ 1,118,843	\$ 866,136	\$ 1,059,676
Civil	\$ 517,740	\$ 4,851					\$ 522,591	\$ 488,601	\$ 630,479	\$ 513,166
Family & Children Services	\$ 1,264,715	\$ 50,960			\$ 0	\$ 0	\$ 1,315,676	\$ 1,420,386	\$ 1,426,275	\$ 1,621,649
Probate, Guardianship & Mental Health Services	\$ 15,893	\$ 455					\$ 16,347	\$ 33,621	\$ 21,010	\$ 33,688
Juvenile Dependency Services	\$ 135,027	\$ 634,453					\$ 769,480	\$ 805,434	\$ 816,485	\$ 845,641
Juvenile Delinquency Services	\$ 126,890	\$ 2,625					\$ 129,514	\$ 178,169	\$ 107,305	\$ 93,685
Other Court Operations	\$ 244,904						\$ 244,904	\$ 212,371	\$ 264,050	\$ 283,897
Court Interpreters	\$ 541,947	\$ 109,415					\$ 651,362	\$ 777,900	\$ 580,924	\$ 653,128
Jury Services	\$ 233,759	\$ 25,845	\$ 65,936				\$ 325,540	\$ 361,420	\$ 341,976	\$ 366,960
Security		\$ 422,715					\$ 422,715	\$ 415,196	\$ 325,262	\$ 396,150
Trial Court Operations Program	\$ 7,329,289	\$ 1,542,514	\$ 65,936		\$ 0	\$ 0	\$ 8,937,739	\$ 9,189,771	\$ 8,961,658	\$ 9,102,616
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 579,619	\$ 128,342				\$ 259	\$ 708,219	\$ 753,650	\$ 519,314	\$ 882,153
Fiscal Services	\$ 298,202	\$ 20,550					\$ 318,752	\$ 314,713	\$ 328,433	\$ 344,410
Human Resources	\$ 317,672	\$ 31,877					\$ 349,549	\$ 231,948	\$ 373,952	\$ 211,114
Business & Facilities Services	\$ 304,665	\$ 46,913					\$ 351,579	\$ 380,196	\$ 353,809	\$ 360,891
Information Technology	\$ 244,484	\$ 670,627					\$ 915,111	\$ 1,047,730	\$ 1,086,049	\$ 787,295
Court Administration Program	\$ 1,744,643	\$ 898,309				\$ 259	\$ 2,643,210	\$ 2,728,237	\$ 2,661,557	\$ 2,585,863
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 9,073,932</b>	<b>\$ 2,440,823</b>	<b>\$ 65,936</b>		<b>\$ 0</b>	<b>\$ 259</b>	<b>\$ 11,580,949</b>	<b>\$ 11,918,008</b>	<b>\$ 11,623,215</b>	<b>\$ 11,688,479</b>

### Constraints on Fiscal Year-End Fund Balance - Summary

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	1,606	-	1,606	-	-	-	-	-	<b>1,606</b>	
Restricted	74,263	-	74,263	360,114	-	-	-	-	<b>434,377</b>	
Committed	3,815	-	3,815	1,265	-	-	-	-	<b>5,080</b>	
Assigned	35,359	-	35,359	-	-	-	-	-	<b>35,359</b>	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 115,043</b>	<b>\$ -</b>	<b>\$ 115,043</b>	<b>\$ 361,379</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 476,422</b>	