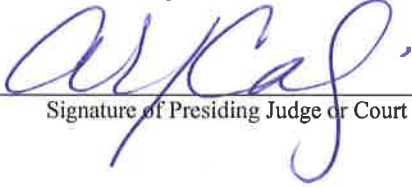


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

10/27/2021

\_\_\_\_\_  
Date

Madera Superior Court

\_\_\_\_\_  
Court

FY2021-22 Q1

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Madera Superior Court

Court

FY2021-22 Q1

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Madera Superior Court

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Court

FY2021-22 Q1

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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	93.46			

<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								2020/21
	Fiscal Year 2021/22								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$(186,057)	\$ 377,792	\$(191,619)				\$ 7,006	\$ 7,123	\$ 73,648
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$(4,020)	\$(4,020)	\$(4,270)
Credit Card									
Cash on Hand	\$ 2,601							\$ 2,601	\$ 2,601
Cash with County	\$(18,089)		\$(25,835)					\$(43,924)	\$(35,232)
Cash Outside of the JCC									
Cash Equivalents	\$ 2,177,940						\$ 1,350,485	\$ 3,528,425	\$ 3,083,983
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,976,395</b>	<b>\$ 377,792</b>	<b>\$(217,454)</b>				<b>\$ 1,353,471</b>	<b>\$ 3,490,205</b>	<b>\$ 3,120,731</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
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									
Due From State	\$ 0	\$ 0	\$ 84,563					\$ 84,563	\$ 30
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 8							\$ 8	\$ 135
<b>Total Receivables</b>	<b>\$ 8</b>	<b>\$ 0</b>	<b>\$ 84,563</b>					<b>\$ 84,571</b>	<b>\$ 165</b>
Prepaid Expenses - General	\$ 1,438		\$ 168					\$ 1,606	\$ 1,231
Salary and Travel Advances									
Counties									
<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>\$ 1,977,841</b>	<b>\$ 377,792</b>	<b>\$(132,723)</b>				<b>\$ 1,353,471</b>	<b>\$ 3,576,381</b>	<b>\$ 3,122,127</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 8,400	\$ 0	\$ 275				\$ 3,352	\$ 12,027	\$ 5,089
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 8	\$ 8	\$ 135
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 73,616		\$ 300				\$ 521,020	\$ 594,935	\$ 73,616
TC145 Liability							\$ 160,744	\$ 160,744	\$ 118,431
Due to Other Governments	\$ 0						\$ 0	\$ 0	\$ 521,020
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,832							\$ 1,832	\$ 1,832
Interest							\$ 6	\$ 6	\$ 49
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 83,847</b>	<b>\$ 0</b>	<b>\$ 575</b>				<b>\$ 685,129</b>	<b>\$ 769,551</b>	<b>\$ 720,151</b>
Civil									
Criminal							\$ 364,374	\$ 364,374	\$ 362,945
Unreconciled - Civil and Criminal							\$ 121,860	\$ 121,860	\$ 55,546
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 81,438	\$ 81,438	\$ 81,325
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 567,672</b>	<b>\$ 567,672</b>	<b>\$ 499,816</b>
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 31,511						\$ 88,693	\$ 120,203	\$ 107,815
Jury Fees - Non-Interest							\$ 11,978	\$ 11,978	\$ 11,978
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 31,511</b>						<b>\$ 100,670</b>	<b>\$ 132,181</b>	<b>\$ 119,792</b>
<b>Total Liabilities</b>	<b>\$ 115,358</b>	<b>\$ 0</b>	<b>\$ 575</b>				<b>\$ 1,353,471</b>	<b>\$ 1,489,404</b>	<b>\$ 1,339,759</b>
<b>Total Fund Balance</b>	<b>\$ 1,862,483</b>	<b>\$ 377,792</b>	<b>\$(133,298)</b>					<b>\$ 2,106,975</b>	<b>\$ 1,782,368</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,977,841</b>	<b>\$ 377,792</b>	<b>\$(132,723)</b>				<b>\$ 1,353,471</b>	<b>\$ 3,576,381</b>	<b>\$ 3,122,127</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 September											
Fiscal Year 2021/22											
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 3,956,388	\$ 4,377						\$ 3,960,765	\$ 9,303,151	\$ 3,615,933	\$ 8,599,079
Improvement and Modernization Fund									\$ 19,937	\$ (45,462)	\$ 154,797
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 154,179							\$ 154,179	\$ 858,262	\$ 123,886	\$ 777,900
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 20,980	\$ 9,291						\$ 30,270	\$ 1,027,601	\$ (31,125)	\$ 973,163
Other Miscellaneous									\$ 384,825		\$ 384,825
	<b>\$ 4,131,547</b>	<b>\$ 13,668</b>						<b>\$ 4,145,214</b>	<b>\$ 11,593,776</b>	<b>\$ 3,663,233</b>	<b>\$ 10,889,764</b>
Grants											
AB 1058 Commissioner/Facilitator			\$ 2,869					\$ 2,869	\$ 361,648	\$ (90,556)	\$ 310,062
Other Judicial Council Grants			\$ (49,913)					\$ (49,913)	\$ 46,465	\$ (8,214)	\$ 78,306
Non-Judicial Council Grants											
			<b>\$ (47,044)</b>					<b>\$ (47,044)</b>	<b>\$ 408,113</b>	<b>\$ (98,770)</b>	<b>\$ 388,368</b>
Other Financing Sources											
Interest Income	\$ 9	\$ 5						\$ 14	\$ 9,000	\$ 114	\$ 50,000
Investment Income											
Donations											
Local Fees	\$ 18,146	\$ 0						\$ 18,146	\$ 190,300	\$ 20,018	\$ 190,300
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 7,008							\$ 7,008		\$ 60,066	
County Program - Restricted		\$ 2,740						\$ 2,740	\$ 12,000	\$ 1,890	\$ 12,000
Reimbursement Other	\$ 127							\$ 127	\$ 141,393	\$ 10,593	\$ 143,008
Sale of Fixed Assets											
Other Miscellaneous	\$ 9							\$ 9	\$ 668	\$ 50	\$ 668
	<b>\$ 25,299</b>	<b>\$ 2,745</b>						<b>\$ 28,044</b>	<b>\$ 353,381</b>	<b>\$ 92,731</b>	<b>\$ 395,976</b>
<b>Total Revenues</b>	<b>\$ 4,156,846</b>	<b>\$ 16,413</b>	<b>\$ (47,044)</b>					<b>\$ 4,126,215</b>	<b>\$ 12,355,250</b>	<b>\$ 3,657,194</b>	<b>\$ 11,674,108</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,382,133		\$ 51,598					\$ 1,433,731	\$ 6,048,625	\$ 1,472,382	\$ 5,773,897
Temp Help											
Overtime	\$ 4,825							\$ 4,825	\$ 7,500	\$ 109	\$ 5,000
Staff Benefits	\$ 866,049		\$ 19,784					\$ 885,833	\$ 3,604,120	\$ 906,829	\$ 3,438,129
	<b>\$ 2,253,007</b>		<b>\$ 71,382</b>					<b>\$ 2,324,389</b>	<b>\$ 9,660,245</b>	<b>\$ 2,379,319</b>	<b>\$ 9,217,026</b>
Operating Expenses and Equipment											
General Expense	\$ 3,281		\$ 790					\$ 4,071	\$ 187,073	\$ 33,429	\$ 194,118
Printing	\$ 67							\$ 67	\$ 30,000	\$ 67	\$ 30,100
Telecommunications	\$ 7,525	\$ 0						\$ 7,525	\$ 88,210	\$ 11,348	\$ 64,264
Postage	\$ 0							\$ 0	\$ 53,200	\$ 0	\$ 53,150
Insurance									\$ 9,000	\$ 3,098	\$ 9,000
In-State Travel									\$ 4,000		\$ 4,000
Out-of-State Travel											
Training									\$ 3,712		\$ 3,712
Security Services	\$ 72,880		\$ 6,672					\$ 79,552	\$ 464,969	\$ 75,594	\$ 407,191
Facility Operations	\$ 2,387							\$ 2,387	\$ 36,709	\$ 4,559	\$ 36,382
Utilities											
Contracted Services	\$ 43,969							\$ 43,969	\$ 1,017,924	\$ 64,181	\$ 1,039,778
Consulting and Professional Services	\$ 0							\$ 0	\$ 34,222	\$ 120	\$ 34,222
Information Technology	\$ 14,795	\$ 0	\$ 7,410					\$ 22,206	\$ 641,335	\$ 33,307	\$ 748,065
Major Equipment											
Other Items of Expense									\$ 1,300		\$ 2,000
	<b>\$ 144,904</b>	<b>\$ 0</b>	<b>\$ 14,872</b>					<b>\$ 159,776</b>	<b>\$ 2,551,654</b>	<b>\$ 225,703</b>	<b>\$ 2,625,962</b>
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 11,494							\$ 11,494	\$ 72,340	\$ 13,703	\$ 75,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery									\$ 117,046		\$ 0
Prior Year Expense Adjustment											
	<b>\$ 11,494</b>							<b>\$ 11,494</b>	<b>\$ 189,386</b>	<b>\$ 13,703</b>	<b>\$ 75,000</b>
<b>Total Expenditures</b>	<b>\$ 2,409,405</b>	<b>\$ 0</b>	<b>\$ 86,254</b>					<b>\$ 2,495,659</b>	<b>\$ 12,401,285</b>	<b>\$ 2,618,725</b>	<b>\$ 11,918,008</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 1,747,441	\$ 16,413	\$ (133,298)					\$ 1,630,556	\$ (46,035)	\$ 1,038,469	\$ (243,900)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 115,043	\$ 361,380	\$ 0					\$ 476,422	\$ 476,422	\$ 743,900	\$ 743,900
Ending Balance (Deficit)	<b>\$ 1,862,483</b>	<b>\$ 377,792</b>	<b>\$ (133,298)</b>					<b>\$ 2,106,978</b>	<b>\$ 430,387</b>	<b>\$ 1,782,369</b>	<b>\$ 500,000</b>

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

	For the month ended September									
	Fiscal Year 2021/22							2020/21		
	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	\$ 852,028	\$ 27,412					\$ 879,440	\$ 2,650,758	\$ 1,044,365	\$ 2,963,179
Traffic & Other Infractions	\$ 75,126	\$ (1,528)					\$ 73,597	\$ 639,857	\$ 53,930	\$ 414,651
Other Criminal Cases	\$ 220,999	\$ (5,920)					\$ 215,079	\$ 1,128,503	\$ 190,127	\$ 1,118,843
Civil	\$ 155,291	\$ 346					\$ 155,637	\$ 808,249	\$ 118,688	\$ 488,601
Family & Children Services	\$ 266,971	\$ 7,981					\$ 274,932	\$ 1,464,325	\$ 284,751	\$ 1,420,386
Probate, Guardianship & Mental Health Services	\$ 4,323	\$ 29					\$ 4,352	\$ 36,078	\$ 3,528	\$ 33,621
Juvenile Dependency Services	\$ 32,338	\$ (1,538)					\$ 30,800	\$ 796,053	\$ 35,484	\$ 805,434
Juvenile Delinquency Services	\$ 29,448	\$ (1,538)					\$ 27,911	\$ 185,347	\$ 33,657	\$ 178,169
Other Court Operations	\$ 69,409						\$ 69,409	\$ 235,141	\$ 49,723	\$ 212,371
Court Interpreters	\$ 132,615	\$ 23,257					\$ 155,772	\$ 949,306	\$ 140,689	\$ 777,900
Jury Services	\$ 58,784	\$ 892	\$ 11,494				\$ 71,171	\$ 388,239	\$ 67,440	\$ 361,420
Security		\$ 72,880					\$ 72,880	\$ 423,885	\$ 69,600	\$ 415,196
Trial Court Operations Program	\$ 1,897,231	\$ 122,254	\$ 11,494				\$ 2,030,680	\$ 9,703,741	\$ 2,091,883	\$ 9,189,771
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 136,447	\$ 6,158					\$ 142,605	\$ 682,056	\$ 152,631	\$ 753,650
Fiscal Services	\$ 80,805	\$ 321					\$ 81,126	\$ 372,036	\$ 71,502	\$ 314,713
Human Resources	\$ 56,581	\$ 51					\$ 56,632	\$ 270,943	\$ 131,311	\$ 231,048
Business & Facilities Services	\$ 84,499	\$ 5,532					\$ 90,031	\$ 394,406	\$ 72,420	\$ 380,196
Information Technology	\$ 68,825	\$ 25,461					\$ 94,286	\$ 978,103	\$ 99,079	\$ 1,047,730
Court Administration Program	\$ 427,157	\$ 37,522					\$ 464,679	\$ 2,697,644	\$ 526,843	\$ 2,728,237
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 2,324,389</b>	<b>\$ 159,776</b>	<b>\$ 11,494</b>				<b>\$ 2,495,659</b>	<b>\$ 12,401,285</b>	<b>\$ 2,618,725</b>	<b>\$ 11,918,008</b>