

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

01/11/2022

Date

Madera Superior Court

Court

FY2021-22 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Madera Superior Court

Court

FY2021-22 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Madera Superior Court

Court

FY2021-22 Q2

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	93.46	94.46		

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							2020/21	
	Fiscal Year 2021/22								
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
General	Special Revenue								
	Non-Grant	Grant							
ASSETS									
Operations	\$ (969,364)	\$ 1,129,172	\$ (155,807)				\$ 9,141	\$ 13,142	\$ (6,733)
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (11,638)	\$ (11,638)	\$ (18,055)
Credit Card									
Cash on Hand	\$ 2,601							\$ 2,601	\$ 2,601
Cash with County	\$ (72,089)		\$ (29,593)					\$ (101,681)	\$ (28,561)
Cash Outside of the JCC									
Cash Equivalents	\$ 3,176,371						\$ 2,270,485	\$ 5,446,856	\$ 3,486,748
Total Cash and Cash Equivalents	\$ 2,137,520	\$ 1,129,172	\$ (185,400)				\$ 2,267,988	\$ 5,348,279	\$ 3,436,000
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									
Due From State	\$ 0	\$ 0	\$ 2,899					\$ 2,899	\$ 30
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 56
Total Receivables	\$ 0	\$ 0	\$ 2,899					\$ 2,899	\$ 86
Prepaid Expenses - General	\$ 1,438		\$ 168					\$ 1,606	\$ 1,231
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 1,438		\$ 168					\$ 1,606	\$ 1,231
Other Assets									
Total Other Assets									
Total Assets	\$ 2,138,958	\$ 1,129,172	\$ (182,334)				\$ 2,267,988	\$ 5,353,784	\$ 3,437,317
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 8,534	\$ 0	\$ 141				\$ 0	\$ 8,675	\$ 46,197
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 56
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 73,616		\$ 300				\$ 521,020	\$ 594,935	\$ 73,616
TC145 Liability							\$ 104,010	\$ 104,010	\$ 80,700
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							\$ 7	\$ 7	\$ 28
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 83,981	\$ 0	\$ 440				\$ 625,036	\$ 709,458	\$ 723,448
Civil							\$ 1,381,904	\$ 1,381,904	\$ 363,817
Criminal							\$ 78,932	\$ 78,932	\$ 73,063
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 81,445	\$ 81,445	\$ 81,377
Miscellaneous Trust									
Total Trust Deposits							\$ 1,542,281	\$ 1,542,281	\$ 518,257
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 32,917						\$ 88,693	\$ 121,610	\$ 115,346
Jury Fees - Non-Interest							\$ 11,978	\$ 11,978	\$ 11,978
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 32,917						\$ 100,670	\$ 133,587	\$ 127,324
Total Liabilities	\$ 116,898	\$ 0	\$ 440				\$ 2,267,988	\$ 2,385,327	\$ 1,369,028
Total Fund Balance	\$ 2,022,060	\$ 1,129,172	\$ (182,774)					\$ 2,968,457	\$ 2,068,288
Total Liabilities and Fund Balance	\$ 2,138,958	\$ 1,129,172	\$ (182,334)				\$ 2,267,988	\$ 5,353,784	\$ 3,437,317

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 2021/22										2020/21	
	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											
State Financing Sources											
Trial Court Trust Fund	\$ 6,057,971	\$ 17,502					\$ 6,075,473	\$ 9,698,615	\$ 5,661,178	\$ 8,599,079	
Improvement and Modernization Fund								\$ 19,937	\$ (45,462)	\$ 154,797	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 368,744						\$ 368,744	\$ 858,262	\$ 367,402	\$ 777,900	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 442,453		\$ 9,291				\$ 451,744	\$ 1,027,601	\$ 250,006	\$ 973,163	
Other Miscellaneous	\$ 384,825	\$ 737,200					\$ 1,122,025	\$ 384,825	\$ 384,825	\$ 384,825	
	\$ 7,253,994	\$ 763,993					\$ 8,017,986	\$ 11,989,240	\$ 6,617,949	\$ 10,889,764	
Grants											
AB 1058 Commissioner/Facilitator			\$ 2,869				\$ 2,869	\$ 361,648	\$ 3,250	\$ 310,062	
Other Judicial Council Grants			\$ 8,541				\$ 8,541	\$ 46,465	\$ (8,214)	\$ 78,306	
Non-Judicial Council Grants											
			\$ 11,410				\$ 11,410	\$ 408,113	\$ (4,964)	\$ 388,368	
Other Financing Sources											
Interest Income	\$ 672	\$ 216					\$ 888	\$ 9,000	\$ 2,639	\$ 50,000	
Investment Income											
Donations											
Local Fees	\$ 46,868	\$ 0					\$ 46,868	\$ 190,300	\$ 36,529	\$ 190,300	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 22,767						\$ 22,767		\$ 60,066		
County Program - Restricted			\$ 3,799				\$ 3,799	\$ 12,000	\$ 3,891	\$ 12,000	
Reimbursement Other	\$ 37,494						\$ 37,494	\$ 141,393	\$ 34,560	\$ 143,008	
Sale of Fixed Assets									\$ 2,500		
Other Miscellaneous	\$ 103						\$ 103	\$ 668	\$ 151	\$ 668	
	\$ 107,903	\$ 4,015					\$ 111,918	\$ 353,361	\$ 140,335	\$ 395,976	
Total Revenues	\$ 7,361,897	\$ 768,008	\$ 11,410				\$ 8,141,314	\$ 12,750,714	\$ 6,753,320	\$ 11,674,108	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,826,530		\$ 111,316				\$ 2,937,846	\$ 6,243,138	\$ 2,864,779	\$ 5,773,897	
Temp Help	\$ 7,765		\$ 3,087				\$ 10,852		\$ 3,891		
Overtime	\$ 4,866						\$ 4,866	\$ 7,500	\$ 198	\$ 5,000	
Staff Benefits	\$ 1,717,266		\$ 46,527				\$ 1,763,794	\$ 3,754,854	\$ 1,718,926	\$ 3,438,129	
	\$ 4,556,427		\$ 160,930				\$ 4,717,357	\$ 10,005,492	\$ 4,583,901	\$ 9,217,026	
Operating Expenses and Equipment											
General Expense	\$ 57,938		\$ 5,582				\$ 63,520	\$ 187,073	\$ 82,162	\$ 194,118	
Printing	\$ 134						\$ 134	\$ 30,000	\$ 386	\$ 30,100	
Telecommunications	\$ 40,008	\$ 0					\$ 40,008	\$ 68,210	\$ 31,393	\$ 64,264	
Postage	\$ 77						\$ 77	\$ 53,200	\$ 65	\$ 53,150	
Insurance	\$ 9,853						\$ 9,853	\$ 9,000	\$ 13,372	\$ 9,000	
In-State Travel								\$ 4,000		\$ 4,000	
Out-of-State Travel											
Training	\$ 248						\$ 248	\$ 3,712	\$ 124	\$ 3,712	
Security Services	\$ 173,456		\$ 12,851				\$ 186,307	\$ 464,969	\$ 218,032	\$ 407,191	
Facility Operations	\$ 18,221						\$ 18,221	\$ 36,709	\$ 18,118	\$ 36,382	
Utilities											
Contracted Services	\$ 347,020						\$ 347,020	\$ 1,017,924	\$ 300,054	\$ 1,039,778	
Consulting and Professional Services	\$ 2,980						\$ 2,980	\$ 34,222	\$ 3,160	\$ 34,222	
Information Technology	\$ 218,007	\$ 216	\$ 14,820				\$ 233,043	\$ 641,335	\$ 141,821	\$ 748,065	
Major Equipment											
Other Items of Expense								\$ 1,300	\$ 77	\$ 2,000	
	\$ 867,941	\$ 216	\$ 33,253				\$ 901,410	\$ 2,551,654	\$ 808,765	\$ 2,625,982	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 30,511						\$ 30,511	\$ 72,340	\$ 36,266	\$ 75,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ 30,511						\$ 30,511	\$ 72,340	\$ 36,266	\$ 75,000	
Total Expenditures	\$ 5,454,880	\$ 216	\$ 194,184				\$ 5,649,279	\$ 12,629,486	\$ 5,428,931	\$ 11,918,008	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,907,017	\$ 767,792	\$ (182,774)				\$ 2,492,035	\$ 121,228	\$ 1,324,389	\$ (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)	\$ 2,022,060	\$ 1,129,172	\$ (182,774)				\$ 2,968,457	\$ 597,650	\$ 2,068,288	\$ 500,000	

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

	For the month ended December									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 1,666,086	\$ 140,887					\$ 1,806,975	\$ 2,855,800	\$ 1,803,622	\$ 2,963,179
Traffic & Other Infractions	\$ 153,677	\$ 534					\$ 154,211	\$ 639,857	\$ 124,915	\$ 414,651
Other Criminal Cases	\$ 459,197	\$ 1,762					\$ 460,960	\$ 1,128,816	\$ 400,658	\$ 1,118,843
Civil	\$ 309,641	\$ 768					\$ 310,409	\$ 806,249	\$ 237,167	\$ 488,601
Family & Children Services	\$ 565,800	\$ 23,411					\$ 589,211	\$ 1,347,279	\$ 626,703	\$ 1,420,386
Probate, Guardianship & Mental Health Services	\$ 8,936	\$ 104					\$ 9,043	\$ 36,078	\$ 7,653	\$ 33,621
Juvenile Dependency Services	\$ 62,015	\$ 150,885					\$ 212,901	\$ 796,053	\$ 231,688	\$ 805,434
Juvenile Delinquency Services	\$ 55,347	\$ (351)					\$ 54,996	\$ 185,347	\$ 64,279	\$ 178,169
Other Court Operations	\$ 143,277	\$ 699					\$ 143,977	\$ 235,141	\$ 114,269	\$ 212,371
Court Interpreters	\$ 261,893	\$ 70,737					\$ 332,630	\$ 949,306	\$ 313,078	\$ 777,900
Jury Services	\$ 135,135	\$ 3,345	\$ 30,511				\$ 168,992	\$ 388,239	\$ 150,713	\$ 361,420
Security		\$ 173,456					\$ 173,456	\$ 423,885	\$ 210,594	\$ 415,196
Trial Court Operations Program	\$ 3,821,009	\$ 566,240	\$ 30,511				\$ 4,417,760	\$ 9,792,050	\$ 4,285,340	\$ 9,189,771
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 319,567	\$ 41,621					\$ 361,188	\$ 820,729	\$ 355,108	\$ 753,650
Fiscal Services	\$ 165,952	\$ 9,478					\$ 175,430	\$ 372,036	\$ 153,568	\$ 314,713
Human Resources	\$ 116,394	\$ 1,039					\$ 117,433	\$ 272,162	\$ 189,110	\$ 231,948
Business & Facilities Services	\$ 153,120	\$ 21,266					\$ 174,386	\$ 394,406	\$ 173,685	\$ 380,196
Information Technology	\$ 141,315	\$ 261,767					\$ 403,083	\$ 978,103	\$ 272,121	\$ 1,047,730
Court Administration Program	\$ 896,348	\$ 335,171					\$ 1,231,519	\$ 2,837,436	\$ 1,143,591	\$ 2,728,237
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,717,357	\$ 901,410	\$ 30,511				\$ 5,649,279	\$ 12,629,486	\$ 5,428,931	\$ 11,918,008