

**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

04/13/2022

\_\_\_\_\_  
Date

Madera Superior Court

\_\_\_\_\_  
Court

FY2021-22 Q3

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Madera Superior Court

Court

FY2021-22 Q3

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
2	
3	
4	
5	
6	
7	
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9	
10	
11	
12	

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

Madera Superior Court

Court

FY2021-22 Q3

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	94.46	94.66	

<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 March								
	Fiscal Year 2021/22							2020/21	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (907,458)	\$ 1,141,828	\$ (121,617)				\$ 12,654	\$ 125,408	\$ 18,196
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (8,936)	\$ (8,936)	\$ (5,468)
Credit Card									
Cash on Hand	\$ 2,601							\$ 2,601	\$ 2,601
Cash with County	\$ (46,385)		\$ (33,927)					\$ (80,312)	\$ (24,997)
Cash Outside of the JCC									
Cash Equivalents	\$ 2,641,994						\$ 2,150,592	\$ 4,792,586	\$ 2,675,237
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,690,753</b>	<b>\$ 1,141,828</b>	<b>\$ (155,544)</b>				<b>\$ 2,154,310</b>	<b>\$ 4,831,347</b>	<b>\$ 2,665,570</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	\$ 62,521					\$ 62,521	\$ 30
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 34
<b>Total Receivables</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 62,521</b>					<b>\$ 62,521</b>	<b>\$ 65</b>
Prepaid Expenses - General	\$ 1,438		\$ 168					\$ 1,606	\$ 5,843
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 1,438</b>		<b>\$ 168</b>					<b>\$ 1,606</b>	<b>\$ 5,843</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,692,191</b>	<b>\$ 1,141,828</b>	<b>\$ (92,855)</b>				<b>\$ 2,154,310</b>	<b>\$ 4,895,474</b>	<b>\$ 2,671,477</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 8,868	\$ 0	\$ 14				\$ 0	\$ 8,882	\$ 7,106
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 34
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 73,616		\$ 300				\$ 425,900	\$ 499,815	\$ 73,616
TC145 Liability							\$ 89,917	\$ 89,917	\$ 114,405
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)							\$ (1)	\$ 1,832
Interest							\$ 201	\$ 201	\$ 27
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 82,483</b>	<b>\$ 0</b>	<b>\$ 313</b>				<b>\$ 516,018</b>	<b>\$ 598,814</b>	<b>\$ 718,039</b>
Civil							\$ 1,386,373	\$ 1,386,373	\$ 374,635
Criminal							\$ 69,786	\$ 69,786	\$ 57,152
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 81,463	\$ 81,463	\$ 81,404
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 1,537,621</b>	<b>\$ 1,537,621</b>	<b>\$ 513,190</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	\$ 33,591						\$ 88,693	\$ 122,284	\$ 115,641
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>\$ 33,591</b>						<b>\$ 100,670</b>	<b>\$ 134,262</b>	<b>\$ 127,619</b>
<b>Total Liabilities</b>	<b>\$ 116,074</b>	<b>\$ 0</b>	<b>\$ 313</b>				<b>\$ 2,154,310</b>	<b>\$ 2,270,697</b>	<b>\$ 1,358,848</b>
<b>Total Fund Balance</b>	<b>\$ 1,576,117</b>	<b>\$ 1,141,828</b>	<b>\$ (93,168)</b>					<b>\$ 2,624,777</b>	<b>\$ 1,312,629</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,692,191</b>	<b>\$ 1,141,828</b>	<b>\$ (92,855)</b>				<b>\$ 2,154,310</b>	<b>\$ 4,895,474</b>	<b>\$ 2,671,477</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 March									
	Fiscal Year 2021/22							2020/21		
	Governmental Funds			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue									
		Non-Grant	Grant							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 8,027,653	\$ 31,802					\$ 8,059,455	\$ 9,698,615	\$ 6,987,343	\$ 8,599,079
Improvement and Modernization Fund	\$ 95,120						\$ 95,120	\$ 19,937	\$ (45,462)	\$ 154,797
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 583,310						\$ 583,310	\$ 858,262	\$ 611,876	\$ 777,900
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 667,199		\$ 0				\$ 667,199	\$ 1,027,601	\$ 558,009	\$ 973,163
Other Miscellaneous	\$ 384,825	\$ 737,200					\$ 1,122,025	\$ 384,825	\$ 384,825	\$ 384,825
	<b>\$ 9,758,107</b>	<b>\$ 769,002</b>					<b>\$ 10,527,109</b>	<b>\$ 11,989,240</b>	<b>\$ 8,496,591</b>	<b>\$ 10,889,764</b>
Grants										
AB 1058 Commissioner/Facilitator			\$ 228,383				\$ 228,383	\$ 361,648	\$ 3,250	\$ 310,062
Other Judicial Council Grants			\$ 8,541				\$ 8,541	\$ 46,465	\$ 0	\$ 78,306
Non-Judicial Council Grants										
			<b>\$ 236,924</b>				<b>\$ 236,924</b>	<b>\$ 408,113</b>	<b>\$ 3,250</b>	<b>\$ 388,368</b>
Other Financing Sources										
Interest Income	\$ 1,982	\$ 636					\$ 2,598	\$ 9,000	\$ 6,113	\$ 50,000
Investment Income										
Donations										
Local Fees	\$ 58,525	\$ 4,950					\$ 63,475	\$ 180,300	\$ 67,547	\$ 190,300
Non-Fee Revenues										
Enhanced Collections										
Escheatment										
Prior Year Revenue	\$ 33,980	\$ 2,154					\$ 36,134		\$ 60,066	
County Program - Restricted			\$ 4,260				\$ 4,260	\$ 12,000	\$ 5,271	\$ 12,000
Reimbursement Other	\$ 35,804						\$ 35,804	\$ 141,393	\$ 95,315	\$ 143,008
Sale of Fixed Assets									\$ 2,500	
Other Miscellaneous	\$ 287						\$ 287	\$ 668	\$ 326	\$ 668
	<b>\$ 130,558</b>	<b>\$ 12,000</b>					<b>\$ 142,558</b>	<b>\$ 353,361</b>	<b>\$ 237,138</b>	<b>\$ 395,976</b>
<b>Total Revenues</b>	<b>\$ 9,888,665</b>	<b>\$ 781,002</b>	<b>\$ 236,924</b>				<b>\$ 10,906,590</b>	<b>\$ 12,750,714</b>	<b>\$ 8,736,979</b>	<b>\$ 11,674,108</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 4,279,477		\$ 178,180				\$ 4,457,657	\$ 6,243,138	\$ 4,257,416	\$ 5,773,897
Temp Help	\$ 19,772		\$ 4,448				\$ 24,220			
Overtime	\$ 6,630						\$ 6,630	\$ 7,500	\$ 243	\$ 5,000
Staff Benefits	\$ 2,569,528		\$ 77,102				\$ 2,646,630	\$ 3,754,854	\$ 2,522,289	\$ 3,438,129
	<b>\$ 6,875,408</b>		<b>\$ 259,730</b>				<b>\$ 7,135,138</b>	<b>\$ 10,005,492</b>	<b>\$ 6,779,949</b>	<b>\$ 9,217,026</b>
Operating Expenses and Equipment										
General Expense	\$ 163,621		\$ 6,676				\$ 170,298	\$ 187,073	\$ 138,356	\$ 194,118
Printing	\$ 1,403						\$ 1,403	\$ 30,000	\$ 385	\$ 30,100
Telecommunications	\$ 59,393		\$ 0				\$ 59,393	\$ 68,210	\$ 48,129	\$ 64,264
Postage	\$ 117						\$ 117	\$ 53,200	\$ 107	\$ 53,150
Insurance	\$ 9,853						\$ 9,853	\$ 9,000	\$ 14,032	\$ 9,000
In-State Travel								\$ 4,000		\$ 4,000
Out-of-State Travel										
Training	\$ 248						\$ 248	\$ 3,712	\$ 124	\$ 3,712
Security Services	\$ 288,800		\$ 12,851				\$ 301,651	\$ 464,969	\$ 282,489	\$ 407,191
Facility Operations	\$ 25,226						\$ 25,226	\$ 36,709	\$ 22,292	\$ 36,382
Utilities										
Contracted Services	\$ 635,429						\$ 635,429	\$ 1,017,924	\$ 531,466	\$ 1,039,778
Consulting and Professional Services	\$ 3,020						\$ 3,020	\$ 34,222	\$ 29,113	\$ 34,222
Information Technology	\$ 355,044	\$ 553	\$ 15,591				\$ 371,189	\$ 641,335	\$ 278,361	\$ 748,065
Major Equipment										
Other Items of Expense	\$ 31						\$ 31	\$ 1,300	\$ 77	\$ 2,000
	<b>\$ 1,542,185</b>	<b>\$ 553</b>	<b>\$ 35,118</b>				<b>\$ 1,577,856</b>	<b>\$ 2,551,654</b>	<b>\$ 1,344,933</b>	<b>\$ 2,625,982</b>
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 46,351						\$ 46,351	\$ 72,340	\$ 43,367	\$ 75,000
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (35,244)		\$ 35,244				\$ 0	\$ 0		\$ 0
Prior Year Expense Adjustment	\$ (1,109)						\$ (1,109)			
	<b>\$ 9,998</b>		<b>\$ 35,244</b>				<b>\$ 45,242</b>	<b>\$ 72,340</b>	<b>\$ 43,367</b>	<b>\$ 75,000</b>
<b>Total Expenditures</b>	<b>\$ 8,427,590</b>	<b>\$ 553</b>	<b>\$ 330,093</b>				<b>\$ 8,758,236</b>	<b>\$ 12,629,486</b>	<b>\$ 8,168,249</b>	<b>\$ 11,918,008</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 1,461,074	\$ 780,448	\$ (93,168)				\$ 2,148,354	\$ 121,228	\$ 568,729	\$ (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>\$ 1,576,117</b>	<b>\$ 1,141,828</b>	<b>\$ (93,168)</b>				<b>\$ 2,624,777</b>	<b>\$ 597,650</b>	<b>\$ 1,312,629</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 March									
	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	\$ 2,520,132	\$ 232,692					\$ 2,752,823	\$ 2,855,800	\$ 2,812,590	\$ 2,963,179
Traffic & Other Infractions	\$ 233,976	\$ 1,053				\$ 235,158	\$ 639,857	\$ 196,122	\$ 414,651	
Other Criminal Cases	\$ 682,073	\$ 2,096				\$ 684,665	\$ 1,128,816	\$ 596,013	\$ 1,118,843	
Civil	\$ 484,264	\$ 1,521				\$ 485,785	\$ 806,249	\$ 372,484	\$ 488,601	
Family & Children Services	\$ 899,317	\$ 26,500			\$ 0	\$ 925,817	\$ 1,347,279	\$ 957,730	\$ 1,420,386	
Probate, Guardianship & Mental Health Services	\$ 13,593	\$ 358				\$ 13,950	\$ 36,078	\$ 11,928	\$ 33,621	
Juvenile Dependency Services	\$ 92,449	\$ 303,209				\$ 394,791	\$ 796,053	\$ 419,253	\$ 805,434	
Juvenile Delinquency Services	\$ 81,891	\$ 737				\$ 81,761	\$ 185,347	\$ 98,308	\$ 178,169	
Other Court Operations	\$ 218,740	\$ 699				\$ 219,439	\$ 235,141	\$ 178,593	\$ 212,371	
Court Interpreters	\$ 369,133	\$ 135,220				\$ 504,353	\$ 949,306	\$ 466,932	\$ 777,900	
Jury Services	\$ 187,815	\$ 5,293	\$ 46,351			\$ 239,458	\$ 388,239	\$ 218,961	\$ 361,420	
Security		\$ 349,806				\$ 349,806	\$ 423,885	\$ 273,013	\$ 415,196	
Trial Court Operations Program	\$ 5,783,381	\$ 1,059,183	\$ 46,351		\$ 0	\$ (1,109)	\$ 8,887,807	\$ 9,792,050	\$ 6,401,928	\$ 9,189,771
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 486,381	\$ 61,952				\$ 548,333	\$ 820,729	\$ 511,137	\$ 753,650	
Fiscal Services	\$ 238,165	\$ 14,324				\$ 252,490	\$ 372,036	\$ 232,414	\$ 314,713	
Human Resources	\$ 176,153	\$ 7,506				\$ 183,659	\$ 272,162	\$ 266,038	\$ 231,948	
Business & Facilities Services	\$ 236,716	\$ 28,469				\$ 265,185	\$ 394,406	\$ 258,181	\$ 380,196	
Information Technology	\$ 214,341	\$ 406,422				\$ 620,763	\$ 978,103	\$ 498,551	\$ 1,047,730	
Court Administration Program	\$ 1,351,756	\$ 518,673				\$ 0	\$ 1,070,429	\$ 2,837,436	\$ 1,766,321	\$ 2,728,237
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,135,138	\$ 1,577,856	\$ 46,351		\$ 0	\$ (1,109)	\$ 8,758,236	\$ 12,629,486	\$ 8,168,249	\$ 11,918,008