

**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

In accordance with the requirements of the *Trial Court Financial 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

Date

Court

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Court

Fiscal Year and Ending Quarter

**FOOTNOTES**

**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup> Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

<sup>1</sup> Total 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								2022/23	
	Fiscal Year 2023/24							Total Funds (Info. Purposes Only)		Total Funds (Info. Purposes Only)
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Grant							
	Non-Grant	Grant								
<b>ASSETS</b>										
Operations	\$ (1,486,990)	\$ 1,390,365	\$ 36,655				\$ 17,156	\$ (42,814)	\$ (237,455)	
Payroll										
Jury										
Revolving										
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (12,972)	\$ (12,972)	\$ (34,013)	
Credit Card										
Cash on Hand	\$ 2,600							\$ 2,600	\$ 2,600	
Cash with County	\$ (474,422)		\$ (36,655)					\$ (511,077)	\$ (252,464)	
Cash Outside of the JCC										
Cash Held with the JCC	\$ 13,192							\$ 13,192		
Cash Equivalents	\$ 3,079,908						\$ 1,034,296	\$ 4,114,205	\$ 5,104,403	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,134,288</b>	<b>\$ 1,390,365</b>	<b>\$ 0</b>				<b>\$ 1,038,480</b>	<b>\$ 3,563,133</b>	<b>\$ 4,583,071</b>	
Short-Term Investment										
Investments										
<b>Total Investments</b>										
Accrued Revenue	\$ 796	\$ 1,469						\$ 2,264	\$ 1,767	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 174,777							\$ 174,777	\$ 170,071	
Due From Other Governments	\$ 189,124	\$ 949						\$ 190,073	\$ 64,531	
Due From Other Courts										
Due From State	\$ 493,586	\$ 9,110	\$ 173,452					\$ 676,147	\$ 682,374	
Trust Due To/From									\$ 0	
Distribution Due To/From										
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 52,824	
General Due To/From	\$ 639						\$ 0	\$ 639	\$ 181	
<b>Total Receivables</b>	<b>\$ 858,922</b>	<b>\$ 11,528</b>	<b>\$ 173,452</b>				<b>\$ 0</b>	<b>\$ 1,043,902</b>	<b>\$ 971,748</b>	
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0	
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>	
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>	<b>\$ 1,993,210</b>	<b>\$ 1,401,893</b>	<b>\$ 173,452</b>				<b>\$ 1,038,480</b>	<b>\$ 4,607,035</b>	<b>\$ 5,554,819</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 363,510	\$ 617,439						\$ 980,949	\$ 227,319	
Accounts Payable - General	\$ 7,330	\$ 0	\$ 35				\$ 0	\$ 7,366	\$ 34	
Due to Other Funds	\$ 0	\$ 1,361	\$ 173,416				\$ 639	\$ 175,417	\$ 223,076	
Due to Other Courts										
Due to State	\$ 115,128	\$ 275,238						\$ 390,366	\$ 742,282	
TC145 Liability							\$ 145,425	\$ 145,425	\$ 229,299	
Due to Other Governments	\$ 0						\$ 0	\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 0							\$ 0	\$ 0	
Interest							\$ 617	\$ 617	\$ 783	
Miscellaneous Accts. Pay. and Accrued Liab.										
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 485,969</b>	<b>\$ 894,038</b>	<b>\$ 173,452</b>				<b>\$ 146,681</b>	<b>\$ 1,700,139</b>	<b>\$ 1,422,793</b>	
Civil							\$ 513,127	\$ 513,127	\$ 1,440,730	
Criminal							\$ 151,695	\$ 151,695	\$ 43,151	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 136,371	\$ 136,371	\$ 141,515	
Miscellaneous Trust										
<b>Total Trust Deposits</b>							<b>\$ 801,193</b>	<b>\$ 801,193</b>	<b>\$ 1,625,396</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	\$ 740,060	\$ 3,637						\$ 743,697	\$ 670,089	
Liabilities For Deposits	\$ 17,736						\$ 90,607	\$ 108,342	\$ 120,051	
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0	
Fees - Partial Payment & Overpayment										
Uncleared Collections									\$ 0	
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>	<b>\$ 757,795</b>	<b>\$ 3,637</b>					<b>\$ 90,607</b>	<b>\$ 852,039</b>	<b>\$ 790,140</b>	
<b>Total Liabilities</b>	<b>\$ 1,243,764</b>	<b>\$ 897,676</b>	<b>\$ 173,452</b>				<b>\$ 1,038,480</b>	<b>\$ 3,353,372</b>	<b>\$ 3,838,329</b>	
<b>Total Fund Balance</b>	<b>\$ 749,446</b>	<b>\$ 504,217</b>	<b>\$ 0</b>					<b>\$ 1,253,663</b>	<b>\$ 1,716,491</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,993,210</b>	<b>\$ 1,401,893</b>	<b>\$ 173,452</b>				<b>\$ 1,038,480</b>	<b>\$ 4,607,035</b>	<b>\$ 5,554,819</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 2023/24										2022/23	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 11,927,367	\$ 53,677					\$ 11,981,044	\$ 12,193,159	\$ 12,720,426	\$ 12,575,505	
Improvement and Modernization Fund	\$ 96,068						\$ 96,068	\$ 29,437	\$ 105,130	\$ 826,620	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 869,725						\$ 869,725	\$ 717,478	\$ 915,361	\$ 651,292	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,296,561						\$ 1,296,561	\$ 1,503,600	\$ 1,181,035	\$ 1,113,030	
Other Miscellaneous	\$ 384,825	\$ 539,808					\$ 924,633	\$ 1,400,468	\$ 766,975	\$ 1,321,348	
	<b>\$ 14,574,546</b>	<b>\$ 593,485</b>					<b>\$ 15,168,031</b>	<b>\$ 15,844,142</b>	<b>\$ 15,688,927</b>	<b>\$ 16,487,795</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 398,083				\$ 398,083	\$ 397,427	\$ 396,290	\$ 394,743	
Other Judicial Council Grants			\$ 51,760				\$ 51,760	\$ 33,272	\$ 57,521	\$ 38,376	
Non-Judicial Council Grants											
			<b>\$ 449,843</b>				<b>\$ 449,843</b>	<b>\$ 430,699</b>	<b>\$ 453,811</b>	<b>\$ 433,119</b>	
Other Financing Sources											
Interest Income	\$ 185,535	\$ 105,571					\$ 291,105	\$ 138,000	\$ 137,737	\$ 8,370	
Investment Income											
Donations											
Local Fees	\$ 22,096	\$ 10,650					\$ 32,745	\$ 40,300	\$ 37,925	\$ 78,570	
Non-Fee Revenues											
Enhanced Collections											
Escheatment	\$ 19,463						\$ 19,463	\$ 19,300	\$ 10,061		
Prior Year Revenue	\$ (6,952)	\$ 984	\$ (129)				\$ (6,097)		\$ (181,584)		
County Program - Restricted		\$ 9,011					\$ 9,011	\$ 11,000	\$ 9,685	\$ 8,560	
Reimbursement Other	\$ 250,207						\$ 250,207	\$ 268,218	\$ 247,811	\$ 253,104	
Sale of Fixed Assets	\$ 7,300						\$ 7,300		\$ 22,330	\$ 20,000	
Other Miscellaneous	\$ 473						\$ 473	\$ 710	\$ 415	\$ 650	
	<b>\$ 478,120</b>	<b>\$ 126,215</b>	<b>\$ (129)</b>				<b>\$ 604,207</b>	<b>\$ 477,528</b>	<b>\$ 284,379</b>	<b>\$ 369,254</b>	
<b>Total Revenues</b>	<b>\$ 15,052,666</b>	<b>\$ 719,700</b>	<b>\$ 449,714</b>				<b>\$ 16,222,080</b>	<b>\$ 16,752,369</b>	<b>\$ 16,427,117</b>	<b>\$ 17,290,168</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 7,516,263	\$ 47,070	\$ 277,785				\$ 7,841,119	\$ 7,713,963	\$ 7,360,910	\$ 7,552,720	
Temp Help	\$ 84,120						\$ 84,120	\$ 62,000	\$ 16,134	\$ 48,000	
Overtime	\$ 8,254						\$ 8,254	\$ 15,000	\$ 11,836	\$ 20,000	
Staff Benefits	\$ 4,156,056	\$ 21,730	\$ 112,895				\$ 4,290,681	\$ 4,636,071	\$ 4,226,957	\$ 4,384,442	
	<b>\$ 11,764,694</b>	<b>\$ 68,800</b>	<b>\$ 390,680</b>				<b>\$ 12,224,174</b>	<b>\$ 12,427,034</b>	<b>\$ 11,615,837</b>	<b>\$ 12,005,162</b>	
Operating Expenses and Equipment											
General Expense	\$ 358,838	\$ 0	\$ 21,587				\$ 380,425	\$ 294,966	\$ 319,724	\$ 288,171	
Printing	\$ 25,927						\$ 25,927	\$ 46,000	\$ 14,102	\$ 59,631	
Telecommunications	\$ 78,418						\$ 78,418	\$ 90,400	\$ 99,448	\$ 101,541	
Postage	\$ 72,580						\$ 72,580	\$ 86,100	\$ 43,060	\$ 90,200	
Insurance	\$ 13,383						\$ 13,383	\$ 13,500	\$ 10,870	\$ 12,300	
In-State Travel	\$ 5,148		\$ 1,912				\$ 7,060	\$ 10,600	\$ 3,983	\$ 4,100	
Out-of-State Travel											
Training	\$ 3,922		\$ 1,475				\$ 5,397	\$ 12,500	\$ 2,885	\$ 12,500	
Security Services	\$ 537,678		\$ 40,360				\$ 578,038	\$ 619,000	\$ 575,510	\$ 599,856	
Facility Operations	\$ 70,498						\$ 70,498	\$ 49,597	\$ 38,581	\$ 36,344	
Utilities											
Contracted Services	\$ 1,422,941	\$ 617,439					\$ 2,040,380	\$ 2,412,495	\$ 1,857,408	\$ 2,224,982	
Consulting and Professional Services	\$ 49,649						\$ 49,649	\$ 38,100	\$ 34,125	\$ 39,620	
Information Technology	\$ 678,274	\$ 31,384	\$ 19,442				\$ 729,100	\$ 562,161	\$ 699,768	\$ 1,399,240	
Major Equipment	\$ 318,348						\$ 318,348		\$ 67,140	\$ 128,972	
Other Items of Expense	\$ 1,063						\$ 1,063	\$ 500	\$ 398	\$ 1,000	
	<b>\$ 3,636,668</b>	<b>\$ 648,823</b>	<b>\$ 84,776</b>				<b>\$ 4,370,267</b>	<b>\$ 4,235,919</b>	<b>\$ 3,767,003</b>	<b>\$ 4,998,457</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 91,493						\$ 91,493	\$ 143,000	\$ 137,201	\$ 134,665	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (74,558)		\$ 74,558				\$ 0	\$ 92,608	\$ 0	\$ 86,267	
Prior Year Expense Adjustment	\$ (897)		\$ (129)				\$ (1,026)		\$ 279		
	<b>\$ 16,037</b>		<b>\$ 74,430</b>				<b>\$ 90,467</b>	<b>\$ 235,608</b>	<b>\$ 137,480</b>	<b>\$ 220,932</b>	
<b>Total Expenditures</b>	<b>\$ 15,417,399</b>	<b>\$ 717,623</b>	<b>\$ 549,886</b>				<b>\$ 16,684,907</b>	<b>\$ 16,898,561</b>	<b>\$ 15,520,319</b>	<b>\$ 17,224,551</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (364,733)	\$ 2,077	\$ (100,172)				\$ (462,827)	\$ (146,192)	\$ 906,798	\$ 65,617	
Operating Transfers In (Out)	\$ (100,172)		\$ 100,172				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,214,351	\$ 502,140	\$ 0				\$ 1,716,491	\$ 1,716,491	\$ 809,693	\$ 809,693	
Ending Balance (Deficit)	\$ 749,446	\$ 504,217	\$ 0				\$ 1,253,663	\$ 1,570,299	\$ 1,716,491	\$ 875,310	

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

For the month ended June

Fiscal Year 2023/24

2022/23

	Personnel 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	\$ 4,222,611	\$ 357,852					\$ 4,580,462	\$ 4,445,724	\$ 4,493,633	\$ 4,705,534
Traffic & Other Infractions	\$ 424,377	\$ 16,857					\$ 441,234	\$ 747,991	\$ 358,543	\$ 709,649
Other Criminal Cases	\$ 1,008,754	\$ 627,561					\$ 1,636,315	\$ 939,740	\$ 1,354,795	\$ 911,879
Civil	\$ 1,328,919	\$ 5,828					\$ 1,334,747	\$ 1,278,407	\$ 987,967	\$ 1,104,882
Family & Children Services	\$ 1,458,343	\$ 86,569			\$ 0	\$ 0	\$ 1,544,912	\$ 1,618,087	\$ 1,605,269	\$ 1,548,854
Probate, Guardianship & Mental Health Services	\$ 16,920						\$ 16,920	\$ 20,968	\$ 21,031	\$ 24,174
Juvenile Dependency Services	\$ 222,023	\$ 845,673					\$ 1,067,696	\$ 1,069,489	\$ 871,864	\$ 995,764
Juvenile Delinquency Services	\$ 138,226	\$ 1,130					\$ 139,357	\$ 165,326	\$ 114,364	\$ 136,438
Other Court Operations	\$ 275,672						\$ 275,672	\$ 266,625	\$ 342,273	\$ 250,500
Court Interpreters	\$ 571,795	\$ 299,146					\$ 870,941	\$ 1,008,971	\$ 922,471	\$ 795,169
Jury Services	\$ 304,947	\$ 62,865	\$ 91,493				\$ 459,304	\$ 523,955	\$ 506,111	\$ 528,990
Security		\$ 537,678					\$ 537,678	\$ 619,000	\$ 563,201	\$ 622,801
Trial Court Operations Program	\$ 9,972,586	\$ 2,841,158	\$ 91,493		\$ 0	\$ 0	\$ 12,905,237	\$ 12,704,283	\$ 12,141,522	\$ 12,334,633
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 761,529	\$ 198,150					\$ 959,680	\$ 1,913,309	\$ 1,025,907	\$ 1,899,326
Fiscal Services	\$ 296,334	\$ 33,941				\$ (1,026)	\$ 329,249	\$ 416,303	\$ 298,759	\$ 319,072
Human Resources	\$ 313,346	\$ 43,319					\$ 356,665	\$ 336,152	\$ 351,702	\$ 274,760
Business & Facilities Services	\$ 392,976	\$ 84,513					\$ 477,489	\$ 435,522	\$ 407,385	\$ 426,777
Information Technology	\$ 487,403	\$ 1,169,185				\$ 0	\$ 1,656,587	\$ 1,092,992	\$ 1,295,045	\$ 1,969,983
Court Administration Program	\$ 2,251,587	\$ 1,529,108				\$ (1,026)	\$ 3,779,670	\$ 4,194,278	\$ 3,378,798	\$ 4,889,918
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 12,224,174	\$ 4,370,267	\$ 91,493		\$ 0	\$ (1,026)	\$ 16,684,907	\$ 16,898,561	\$ 15,520,319	\$ 17,224,551