

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

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ 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 March									
Fiscal Year 2022/23									2021/22
	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						
ASSETS									
Operations	\$ (1,442,797)	\$ 1,185,844	\$ (147,930)				\$ 6,826	\$ (398,057)	\$ 125,408
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (25,439)	\$ (25,439)	\$ (8,936)
Credit Card									
Cash on Hand	\$ 2,601							\$ 2,601	\$ 2,601
Cash with County	\$ (1,086,642)		\$ (66,326)					\$ (1,152,967)	\$ (80,312)
Cash Outside of the JCC									
Cash Equivalents	\$ 4,803,950						\$ 1,882,704	\$ 6,686,654	\$ 4,792,586
Total Cash and Cash Equivalents	\$ 2,277,113	\$ 1,185,844	\$ (214,256)				\$ 1,864,090	\$ 5,112,791	\$ 4,831,347
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	\$ 131,359					\$ 131,359	\$ 62,521
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 11							\$ 11	\$ 0
Total Receivables	\$ 11	\$ 0	\$ 131,359				\$ 0	\$ 131,370	\$ 62,521
Prepaid Expenses - General	\$ 1,525		\$ 0					\$ 1,525	\$ 1,606
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 1,525		\$ 0					\$ 1,525	\$ 1,606
Other Assets									
Total Other Assets									
Total Assets	\$ 2,278,649	\$ 1,185,844	\$ (82,898)				\$ 1,864,090	\$ 5,245,686	\$ 4,895,474
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 11,130	\$ 0	\$ 0				\$ 42,378	\$ 53,508	\$ 8,882
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 11	\$ 11	\$ 0
Due to Other Courts									
Due to State	\$ 136,961		\$ 300					\$ 137,260	\$ 499,815
TC145 Liability							\$ 132,134	\$ 132,134	\$ 89,917
Due to Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ (1)
Interest							\$ 7,053	\$ 7,053	\$ 201
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 148,091	\$ 0	\$ 300				\$ 181,576	\$ 329,966	\$ 598,814
Civil							\$ 1,439,222	\$ 1,439,222	\$ 1,386,373
Criminal							\$ 27,836	\$ 27,836	\$ 69,786
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 114,583	\$ 114,583	\$ 81,463
Miscellaneous Trust									
Total Trust Deposits							\$ 1,581,641	\$ 1,581,641	\$ 1,537,621
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					\$ 0	\$ 0
Liabilities For Deposits	\$ 28,409						\$ 90,272	\$ 118,682	\$ 122,284
Jury Fees - Non-Interest							\$ 10,601	\$ 10,601	\$ 11,978
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 28,409	\$ 0	\$ 0				\$ 100,873	\$ 129,283	\$ 134,262
Total Liabilities	\$ 176,500	\$ 0	\$ 300				\$ 1,864,090	\$ 2,040,890	\$ 2,270,697
Total Fund Balance	\$ 2,102,149	\$ 1,185,844	\$ (83,197)					\$ 3,204,796	\$ 2,624,777
Total Liabilities and Fund Balance	\$ 2,278,649	\$ 1,185,844	\$ (82,898)				\$ 1,864,090	\$ 5,245,686	\$ 4,895,474

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 2022/23										2021/22	
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 9,683,473	\$ 31,350					\$ 9,714,823	\$ 12,575,505	\$ 8,059,455	\$ 9,698,615	
Improvement and Modernization Fund	\$ 806,683						\$ 806,683	\$ 826,620	\$ 95,120	\$ 19,937	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 489,177						\$ 489,177	\$ 651,292	\$ 583,310	\$ 858,262	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 787,286	\$ 1,295					\$ 788,581	\$ 1,113,030	\$ 667,199	\$ 1,027,601	
Other Miscellaneous	\$ 384,825	\$ 936,523					\$ 1,321,348	\$ 1,321,348	\$ 1,122,025	\$ 384,825	
	\$ 12,151,444	\$ 969,168					\$ 13,120,612	\$ 16,487,795	\$ 10,527,109	\$ 11,989,240	
Grants											
AB 1058 Commissioner/Facilitator			\$ 210,309				\$ 210,309	\$ 394,743	\$ 228,383	\$ 361,648	
Other Judicial Council Grants	\$ 0		\$ 55,461				\$ 55,461	\$ 38,376	\$ 8,541	\$ 46,465	
Non-Judicial Council Grants											
	\$ 0		\$ 265,770				\$ 265,770	\$ 433,119	\$ 236,924	\$ 408,113	
Other Financing Sources											
Interest Income	\$ 93,050	\$ 32,407					\$ 125,457	\$ 8,370	\$ 2,598	\$ 9,000	
Investment Income											
Donations											
Local Fees	\$ 18,232	\$ 4,683					\$ 22,915	\$ 78,570	\$ 63,475	\$ 190,300	
Non-Fee Revenues											
Enhanced Collections											
Escheatment	\$ 9,361						\$ 9,361				
Prior Year Revenue	\$ (182,067)	\$ 525					\$ (181,543)		\$ 36,134		
County Program - Restricted		\$ 5,526					\$ 5,526	\$ 8,560	\$ 4,260	\$ 12,000	
Reimbursement Other	\$ 109,726						\$ 109,726	\$ 253,104	\$ 35,804	\$ 141,393	
Sale of Fixed Assets	\$ 22,330						\$ 22,330	\$ 20,000			
Other Miscellaneous	\$ 51						\$ 51	\$ 650	\$ 287	\$ 668	
	\$ 70,682	\$ 43,142					\$ 113,824	\$ 369,254	\$ 142,558	\$ 353,361	
Total Revenues	\$ 12,222,126	\$ 1,012,310	\$ 265,770				\$ 13,500,205	\$ 17,290,168	\$ 10,906,590	\$ 12,750,714	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 5,346,768	\$ 0	\$ 207,613				\$ 5,554,382	\$ 7,552,720	\$ 4,457,657	\$ 6,243,138	
Temp Help	\$ 4,540						\$ 4,540	\$ 48,000	\$ 24,220		
Overtime	\$ 7,742						\$ 7,742	\$ 20,000	\$ 6,630	\$ 7,500	
Staff Benefits	\$ 2,993,847	\$ 0	\$ 90,538				\$ 3,084,384	\$ 4,384,442	\$ 2,646,630	\$ 3,754,854	
	\$ 8,352,897	\$ 0	\$ 298,151				\$ 8,651,048	\$ 12,005,162	\$ 7,135,138	\$ 10,005,492	
Operating Expenses and Equipment											
General Expense	\$ 247,877	\$ 1,548	\$ 324				\$ 249,749	\$ 288,171	\$ 170,298	\$ 187,073	
Printing	\$ 14,075		\$ 27				\$ 14,102	\$ 59,631	\$ 1,403	\$ 30,000	
Telecommunications	\$ 68,119						\$ 68,119	\$ 101,541	\$ 59,393	\$ 68,210	
Postage	\$ 42,072						\$ 42,072	\$ 90,200	\$ 117	\$ 53,200	
Insurance	\$ 10,742						\$ 10,742	\$ 12,300	\$ 9,853	\$ 9,000	
In-State Travel	\$ 979						\$ 979	\$ 4,100		\$ 4,000	
Out-of-State Travel											
Training	\$ 1,895						\$ 1,895	\$ 12,500	\$ 248	\$ 3,712	
Security Services	\$ 374,015		\$ 0				\$ 374,015	\$ 599,856	\$ 301,651	\$ 464,969	
Facility Operations	\$ 28,144						\$ 28,144	\$ 36,344	\$ 25,226	\$ 36,709	
Utilities											
Contracted Services	\$ 913,951	\$ 248,295					\$ 1,162,246	\$ 2,224,982	\$ 635,429	\$ 1,017,924	
Consulting and Professional Services	\$ 795						\$ 795	\$ 39,620	\$ 3,020	\$ 34,222	
Information Technology	\$ 329,892	\$ 86	\$ 18,194				\$ 348,171	\$ 1,399,240	\$ 371,189	\$ 641,335	
Major Equipment	\$ 67,140						\$ 67,140	\$ 128,972			
Other Items of Expense	\$ 253						\$ 253	\$ 1,000	\$ 31	\$ 1,300	
	\$ 2,099,950	\$ 249,928	\$ 18,545				\$ 2,368,423	\$ 4,998,457	\$ 1,577,856	\$ 2,551,654	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 85,212						\$ 85,212	\$ 134,665	\$ 46,351	\$ 72,340	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (32,271)		\$ 32,271				\$ 0	\$ 86,267	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 420	\$ 0					\$ 420		\$ (1,109)		
	\$ 53,361	\$ 0	\$ 32,271				\$ 85,632	\$ 220,932	\$ 45,242	\$ 72,340	
Total Expenditures	\$ 10,506,208	\$ 249,928	\$ 348,967				\$ 11,105,103	\$ 17,224,551	\$ 8,758,236	\$ 12,629,486	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,715,918	\$ 762,381	\$ (83,197)				\$ 2,395,102	\$ 65,617	\$ 2,148,354	\$ 121,228	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 386,230	\$ 423,463	\$ 0				\$ 809,693	\$ 809,693	\$ 476,422	\$ 476,422	
Ending Balance (Deficit)	\$ 2,102,149	\$ 1,185,844	\$ (83,197)				\$ 3,204,796	\$ 875,310	\$ 2,624,777	\$ 597,650	

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

For the month ended March

Fiscal Year 2022/23

2021/22

	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 3,186.563	\$ 193.515				\$ (40)	\$ 3,380.038	\$ 4,705.534	\$ 2,752.823	\$ 2,855.800
Traffic & Other Infractions	\$ 277.644	\$ 2.003				\$ 0	\$ 279.647	\$ 709.649	\$ 235.158	\$ 639.857
Other Criminal Cases	\$ 793.932	\$ 153.516					\$ 947.448	\$ 911.879	\$ 684.665	\$ 1,128.816
Civil	\$ 697.776	\$ 1.254					\$ 699.030	\$ 1,104.882	\$ 485.785	\$ 806.249
Family & Children Services	\$ 1,150.272	\$ 2.477			\$ 0		\$ 1,152.750	\$ 1,548.854	\$ 925.817	\$ 1,347.279
Probate, Guardianship & Mental Health Services	\$ 15.691	\$ 124					\$ 15.814	\$ 24.174	\$ 13.950	\$ 36.078
Juvenile Dependency Services	\$ 105.515	\$ 366.192				\$ 0	\$ 471.707	\$ 995.764	\$ 394.791	\$ 796.053
Juvenile Delinquency Services	\$ 84.264	\$ 160					\$ 84.425	\$ 136.438	\$ 81.761	\$ 185.347
Other Court Operations	\$ 258.141						\$ 258.141	\$ 250.500	\$ 219.439	\$ 235.141
Court Interpreters	\$ 350.960	\$ 331.883					\$ 682.843	\$ 795.169	\$ 504.353	\$ 949.306
Jury Services	\$ 226.760	\$ 57.055	\$ 85.212				\$ 369.027	\$ 528.990	\$ 239.458	\$ 388.239
Security		\$ 394.589				\$ 0	\$ 394.589	\$ 622.801	\$ 349.806	\$ 423.885
Trial Court Operations Program	\$ 7,147.519	\$ 1,502.768	\$ 85.212		\$ 0	\$ (40)	\$ 8,735.459	\$ 12,334.633	\$ 6,887.807	\$ 9,792.050
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 513.456	\$ 223.773				\$ 460	\$ 737.689	\$ 1,899.326	\$ 548.333	\$ 820.729
Fiscal Services	\$ 201.821	\$ 16.641					\$ 218.463	\$ 319.072	\$ 252.490	\$ 372.036
Human Resources	\$ 220.571	\$ 45.876					\$ 266.447	\$ 274.760	\$ 183.659	\$ 272.162
Business & Facilities Services	\$ 265.879	\$ 38.370					\$ 304.249	\$ 426.777	\$ 265.185	\$ 394.406
Information Technology	\$ 301.802	\$ 540.995					\$ 842.797	\$ 1,969.983	\$ 620.763	\$ 978.103
Court Administration Program	\$ 1,503.529	\$ 865.655				\$ 460	\$ 2,369.644	\$ 4,889.918	\$ 1,870.429	\$ 2,837.436
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,651.048	\$ 2,368.423	\$ 85.212		\$ 0	\$ 420	\$ 11,105.103	\$ 17,224.551	\$ 8,758.236	\$ 12,629.486