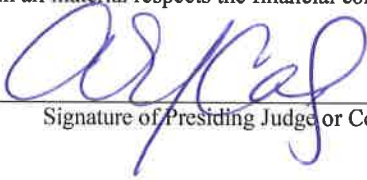


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

10/31/2022

\_\_\_\_\_  
Date

Madera

\_\_\_\_\_  
Court

22-23 Q1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Madera

Court

22-23 Q1

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	Payroll expenditures (salaries and benefits) for September 2022 was posted twice by JCC staff, overstating payroll expenditures for the court by 25%. The correction has been made, but is reflected in Q2 (October).
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Madera  


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Court  
22-23 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)	109.66	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 September									
Fiscal Year 2022/23									
	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	\$ (1,139,350)	\$ 1,371,946	\$ (117,814)				\$ 6,912	\$ 121,894	\$ 7,123
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees									
Trust							\$ 0	\$ 0	\$ 0
Credit Card							\$ (3,670)	\$ (3,670)	\$ (4,020)
Cash on Hand	\$ 2,601							\$ 2,601	\$ 2,601
Cash with County	\$ (966,639)		\$ (62,416)					\$ (1,029,056)	\$ (43,924)
Cash Outside of the JCC									
Cash Equivalents	\$ 5,598,141						\$ 1,701,000	\$ 7,299,141	\$ 3,528,425
<b>Total Cash and Cash Equivalents</b>	<b>\$ 3,494,753</b>	<b>\$ 1,371,946</b>	<b>\$ (180,231)</b>				<b>\$ 1,704,242</b>	<b>\$ 6,390,711</b>	<b>\$ 3,490,205</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	\$ 64,589					\$ 64,589	\$ 64,563
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 8
<b>Total Receivables</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 64,589</b>					<b>\$ 64,589</b>	<b>\$ 64,571</b>
Prepaid Expenses - General	\$ 1,525		\$ 0					\$ 1,525	\$ 1,606
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 1,525</b>		<b>\$ 0</b>					<b>\$ 1,525</b>	<b>\$ 1,606</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 3,496,278</b>	<b>\$ 1,371,946</b>	<b>\$ (115,642)</b>				<b>\$ 1,704,242</b>	<b>\$ 6,456,824</b>	<b>\$ 3,576,381</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 664	\$ 0	\$ 9				\$ 0	\$ 673	\$ 12,027
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 8
Due to Other Courts									\$ 0
Due to State	\$ 282,545		\$ 300					\$ 282,845	\$ 594,935
TC145 Liability							\$ 104,502	\$ 104,502	\$ 160,744
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	\$ 1,832
Interest							\$ 3,223	\$ 3,223	\$ 6
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 283,209</b>	<b>\$ 0</b>	<b>\$ 309</b>				<b>\$ 107,724</b>	<b>\$ 391,242</b>	<b>\$ 789,551</b>
Civil							\$ 1,356,245	\$ 1,356,245	\$ 364,374
Criminal							\$ 49,501	\$ 49,501	\$ 121,860
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 88,797	\$ 88,797	\$ 81,438
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 1,494,543</b>	<b>\$ 1,494,543</b>	<b>\$ 587,672</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					\$ 0	\$ 0
Liabilities For Deposits	\$ 26,406						\$ 90,272	\$ 116,678	\$ 120,203
Jury Fees - Non-Interest							\$ 11,703	\$ 11,703	\$ 11,978
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 26,406</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 101,975</b>	<b>\$ 128,381</b>	<b>\$ 132,181</b>
<b>Total Liabilities</b>	<b>\$ 309,615</b>	<b>\$ 0</b>	<b>\$ 309</b>				<b>\$ 1,704,242</b>	<b>\$ 2,014,186</b>	<b>\$ 1,469,404</b>
<b>Total Fund Balance</b>	<b>\$ 3,186,663</b>	<b>\$ 1,371,946</b>	<b>\$ (115,950)</b>					<b>\$ 4,442,659</b>	<b>\$ 2,106,978</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,496,278</b>	<b>\$ 1,371,946</b>	<b>\$ (115,642)</b>				<b>\$ 1,704,242</b>	<b>\$ 6,456,824</b>	<b>\$ 3,576,381</b>

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

	For the month ended September								2021/22	
	Fiscal Year 2022/23									
	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	\$ 1,315,078	\$ 75,247				\$ (40)	\$ 1,390,284	\$ 4,705,534	\$ 879,440	\$ 2,855,800
Traffic & Other Infractions	\$ 107,644	\$ (11)					\$ 107,633	\$ 709,649	\$ 73,597	\$ 639,857
Other Criminal Cases	\$ 313,488	\$ (50,585)					\$ 262,903	\$ 911,879	\$ 215,079	\$ 1,128,816
Civil	\$ 262,758	\$ 577					\$ 263,335	\$ 1,104,882	\$ 155,637	\$ 806,249
Family & Children Services	\$ 427,269	\$ 941					\$ 428,210	\$ 1,548,854	\$ 274,932	\$ 1,347,279
Probate, Guardianship & Mental Health Services	\$ 6,248	\$ 18					\$ 6,265	\$ 24,174	\$ 4,352	\$ 36,078
Juvenile Dependency Services	\$ 41,046	\$ 4					\$ 41,051	\$ 995,764	\$ 30,800	\$ 796,053
Juvenile Delinquency Services	\$ 24,083	\$ 10					\$ 24,094	\$ 136,438	\$ 27,911	\$ 185,347
Other Court Operations	\$ 101,266						\$ 101,266	\$ 250,500	\$ 69,409	\$ 235,141
Court Interpreters	\$ 149,765	\$ 78,121					\$ 227,887	\$ 795,169	\$ 155,772	\$ 949,306
Jury Services	\$ 87,645	\$ 1,941	\$ 16,766				\$ 106,352	\$ 528,990	\$ 71,171	\$ 388,239
Security		\$ 100,365					\$ 100,365	\$ 622,801	\$ 72,880	\$ 423,885
Trial Court Operations Program	\$ 2,836,291	\$ 206,628	\$ 16,766			\$ (40)	\$ 3,059,645	\$ 12,334,633	\$ 2,030,980	\$ 9,792,050
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 187,069	\$ 143,004					\$ 330,073	\$ 1,899,326	\$ 142,605	\$ 820,729
Fiscal Services	\$ 76,498	\$ 2,320					\$ 78,819	\$ 319,072	\$ 81,126	\$ 372,036
Human Resources	\$ 79,491	\$ 35,266					\$ 114,756	\$ 274,760	\$ 56,632	\$ 272,162
Business & Facilities Services	\$ 105,938	\$ 9,364					\$ 115,302	\$ 426,777	\$ 90,031	\$ 394,406
Information Technology	\$ 187,292	\$ 64,060					\$ 251,352	\$ 1,969,983	\$ 94,286	\$ 978,103
Court Administration Program	\$ 636,288	\$ 254,014					\$ 890,302	\$ 4,889,918	\$ 464,679	\$ 2,837,436
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 3,472,580	\$ 460,642	\$ 16,766			\$ (40)	\$ 3,949,947	\$ 17,224,551	\$ 2,495,659	\$ 12,629,486

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 2022/23											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2021/22		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
<b>REVENUES</b>											
Slate Financing Sources											
Trial Court Trust Fund	\$ 5,654,060	\$ 4,450					\$ 5,668,510	\$ 12,575,505	\$ 3,960,765	\$ 9,698,615	
Improvement and Modernization Fund	\$ 806,683						\$ 806,683	\$ 826,620		\$ 19,937	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 104,561						\$ 104,561	\$ 651,292	\$ 154,179	\$ 858,262	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 32,215						\$ 32,215	\$ 1,113,030	\$ 30,270	\$ 1,027,601	
Other Miscellaneous											
		\$ 936,523					\$ 936,523	\$ 1,321,348		\$ 384,826	
	\$ 6,697,519	\$ 940,973					\$ 7,538,492	\$ 16,487,795	\$ 4,145,214	\$ 11,989,240	
Grants											
AB 1058 Commissioner/Facilitator								\$ 394,743	\$ 2,869	\$ 361,646	
Other Judicial Council Grants			\$ 8,541				\$ 8,541	\$ 38,376	\$ (49,913)	\$ 46,465	
Non-Judicial Council Grants											
			\$ 8,541				\$ 8,541	\$ 433,119	\$ (47,044)	\$ 408,113	
Other Financing Sources											
Interest Income	\$ 12,950	\$ 4,855					\$ 17,805	\$ 8,370	\$ 14	\$ 9,000	
Investment Income											
Donations											
Local Fees	\$ 5,728	\$ 1,439					\$ 7,166	\$ 78,570	\$ 18,146	\$ 190,300	
Non-Fee Revenues											
Enhanced Collections											
Escheatment	\$ 9,361						\$ 9,361			\$ 7,006	
Prior Year Revenue										\$ 2,740	
County Program - Restricted		\$ 1,216					\$ 1,216	\$ 8,560		\$ 12,000	
Reimbursement Other	\$ 325						\$ 325	\$ 253,104	\$ 127	\$ 141,393	
Sale of Fixed Assets								\$ 20,000			
Other Miscellaneous	\$ 6						\$ 6	\$ 650	\$ 9	\$ 668	
	\$ 28,370	\$ 7,510					\$ 35,880	\$ 369,254	\$ 28,044	\$ 353,361	
<b>Total Revenues</b>	<b>\$ 6,625,889</b>	<b>\$ 948,483</b>	<b>\$ 8,541</b>				<b>\$ 7,582,913</b>	<b>\$ 17,290,168</b>	<b>\$ 4,126,215</b>	<b>\$ 12,750,714</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,083,828		\$ 84,342				\$ 2,168,169	\$ 7,552,720	\$ 1,433,731	\$ 6,243,138	
Temp Help	\$ 4,620						\$ 4,620	\$ 48,000			
Overtime								\$ 20,000	\$ 4,825	\$ 7,500	
Staff Benefits	\$ 1,262,386		\$ 37,405				\$ 1,299,791	\$ 4,384,442	\$ 885,833	\$ 3,754,854	
	\$ 3,350,833		\$ 121,746				\$ 3,472,580	\$ 12,006,162	\$ 2,324,389	\$ 10,005,492	
Operating Expenses and Equipment											
General Expense	\$ 21,065		\$ 42				\$ 21,106	\$ 288,171	\$ 4,071	\$ 187,073	
Printing	\$ 0						\$ 0	\$ 59,831	\$ 67	\$ 30,000	
Telecommunications	\$ 18,645						\$ 18,645	\$ 101,541	\$ 7,525	\$ 68,210	
Postage								\$ 90,200	\$ 0	\$ 53,200	
Insurance								\$ 12,300		\$ 9,000	
In-State Travel	\$ 110						\$ 110	\$ 4,100		\$ 4,000	
Out-of-State Travel											
Training								\$ 12,500		\$ 3,712	
Security Services	\$ 100,365		\$ 0				\$ 100,365	\$ 599,856	\$ 79,552	\$ 484,969	
Facility Operations	\$ 7,498						\$ 7,498	\$ 36,344	\$ 2,387	\$ 38,709	
Utilities											
Contracted Services	\$ 254,793	\$ 0					\$ 254,793	\$ 2,224,982	\$ 43,969	\$ 1,017,924	
Consulting and Professional Services	\$ 80						\$ 80	\$ 39,620	\$ 0	\$ 34,222	
Information Technology	\$ 55,342		\$ 2,703				\$ 58,045	\$ 1,399,240	\$ 22,206	\$ 641,335	
Major Equipment								\$ 128,872			
Other Items of Expense								\$ 1,000		\$ 1,300	
	\$ 457,897	\$ 0	\$ 2,745				\$ 460,642	\$ 4,998,457	\$ 169,776	\$ 2,551,654	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 16,766						\$ 16,766	\$ 134,665	\$ 11,494	\$ 72,340	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 88,267		\$ 0	
Prior Year Expense Adjustment	\$ (40)						\$ (40)				
	\$ 16,726						\$ 16,726	\$ 220,932	\$ 11,494	\$ 72,340	
<b>Total Expenditures</b>	<b>\$ 3,825,456</b>	<b>\$ 0</b>	<b>\$ 124,491</b>				<b>\$ 3,949,947</b>	<b>\$ 17,224,551</b>	<b>\$ 2,495,659</b>	<b>\$ 12,629,466</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,800,433	\$ 948,483	\$ (115,950)				\$ 3,632,966	\$ 65,617	\$ 1,630,556	\$ 121,228	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 386,230	\$ 423,463	\$ 0				\$ 809,693	\$ 809,693	\$ 478,422	\$ 478,422	
Ending Balance (Deficit)	\$ 3,186,863	\$ 1,371,946	\$ (115,950)				\$ 4,442,659	\$ 876,310	\$ 2,108,978	\$ 597,650	