

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) 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 September
 Fiscal Year 2023/24

2022/23

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (1,262,190)	\$ 1,370,163	\$ (121,306)				\$ 7,072	\$ (6,260)	\$ 121,694
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (19,985)	\$ (19,985)	\$ (3,670)
Credit Card									
Cash on Hand	\$ 2,600							\$ 2,600	\$ 2,601
Cash with County	\$ (243,176)		\$ (32,505)					\$ (275,682)	\$ (1,029,056)
Cash Outside of the JCC									
Cash Equivalents	\$ 5,968,707						\$ 1,903,622	\$ 7,872,329	\$ 7,299,141
Total Cash and Cash Equivalents	\$ 4,465,941	\$ 1,370,163	\$ (153,811)				\$ 1,890,709	\$ 7,573,002	\$ 6,390,711
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	\$ 55,831					\$ 55,831	\$ 64,589
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 2							\$ 2	\$ 0
Total Receivables	\$ 2	\$ 0	\$ 55,831				\$ 0	\$ 55,833	\$ 64,589
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 1,525
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 1,525
Other Assets									
Total Other Assets									
Total Assets	\$ 4,465,943	\$ 1,370,163	\$ (97,980)				\$ 1,890,709	\$ 7,628,835	\$ 6,456,824
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ 6,308	\$ 0	\$ 0				\$ 1,266	\$ 7,574	\$ 673
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 2	\$ 2	\$ 0
Due to Other Courts									
Due to State	\$ 721,490							\$ 721,490	\$ 282,845
TC145 Liability							\$ 199,359	\$ 199,359	\$ 104,502
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							\$ 8,222	\$ 8,222	\$ 3,223
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 727,798	\$ 0	\$ 0				\$ 208,849	\$ 936,648	\$ 391,242
Civil							\$ 1,388,411	\$ 1,388,411	\$ 1,356,245
Criminal							\$ 46,487	\$ 46,487	\$ 49,501
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 154,129	\$ 154,129	\$ 88,797
Miscellaneous Trust									
Total Trust Deposits							\$ 1,589,027	\$ 1,589,027	\$ 1,494,543
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
Liabilities For Deposits	\$ 12,683						\$ 90,650	\$ 103,333	\$ 116,678
Jury Fees - Non-Interest							\$ 2,182	\$ 2,182	\$ 11,703
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 12,683	\$ 0					\$ 92,833	\$ 105,515	\$ 128,381
Total Liabilities	\$ 740,481	\$ 0	\$ 0				\$ 1,890,709	\$ 2,631,190	\$ 2,014,166
Total Fund Balance	\$ 3,725,462	\$ 1,370,163	\$ (97,980)					\$ 4,997,645	\$ 4,442,659
Total Liabilities and Fund Balance	\$ 4,465,943	\$ 1,370,163	\$ (97,980)				\$ 1,890,709	\$ 7,628,835	\$ 6,456,824

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 5,735,409	\$ 4,400				\$ 5,739,809		\$ 5,658,510	\$ 12,575,505		
Improvement and Modernization Fund								\$ 806,683	\$ 826,620		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ (78,087)					\$ (78,087)		\$ 104,561	\$ 651,292		
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 112,857					\$ 112,857		\$ 32,215	\$ 1,113,030		
Other Miscellaneous		\$ 815,046				\$ 815,046		\$ 936,523	\$ 1,321,348		
	\$ 5,770,179	\$ 819,446				\$ 6,589,624		\$ 7,538,492	\$ 16,487,795		
Grants											
AB 1058 Commissioner/Facilitator			\$ (129)			\$ (129)			\$ 394,743		
Other Judicial Council Grants			\$ 0			\$ 0		\$ 8,541	\$ 38,376		
Non-Judicial Council Grants											
			\$ (129)			\$ (129)		\$ 8,541	\$ 433,119		
Other Financing Sources											
Interest Income	\$ 48,138	\$ 45,053				\$ 93,191		\$ 17,805	\$ 8,370		
Investment Income											
Donations											
Local Fees	\$ 4,253	\$ 1,639				\$ 5,892		\$ 7,166	\$ 78,570		
Non-Fee Revenues											
Enhanced Collections											
Escheatment	\$ 19,463					\$ 19,463		\$ 9,361			
Prior Year Revenue	\$ (2,237)					\$ (2,237)					
County Program - Restricted		\$ 1,885				\$ 1,885		\$ 1,216	\$ 8,560		
Reimbursement Other	\$ 126					\$ 126		\$ 325	\$ 253,104		
Sale of Fixed Assets									\$ 20,000		
Other Miscellaneous	\$ 72					\$ 72		\$ 6	\$ 650		
	\$ 69,814	\$ 48,577				\$ 118,392		\$ 35,880	\$ 369,254		
Total Revenues	\$ 5,839,993	\$ 868,023	\$ (129)			\$ 6,707,887		\$ 7,582,913	\$ 17,290,168		
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,745,252		\$ 62,674			\$ 1,807,926		\$ 2,168,169	\$ 7,552,720		
Temp Help	\$ 25,998					\$ 25,998		\$ 4,620	\$ 48,000		
Overtime	\$ 1,585					\$ 1,585			\$ 20,000		
Staff Benefits	\$ 1,090,766		\$ 26,999			\$ 1,117,765		\$ 1,299,791	\$ 4,384,442		
	\$ 2,863,601		\$ 89,673			\$ 2,953,275		\$ 3,472,580	\$ 12,005,162		
Operating Expenses and Equipment											
General Expense	\$ 74,344		\$ 6,005			\$ 80,349		\$ 21,106	\$ 288,171		
Printing	\$ 1,554					\$ 1,554		\$ 0	\$ 59,631		
Telecommunications	\$ 8,858					\$ 8,858		\$ 18,645	\$ 101,541		
Postage	\$ 15,017					\$ 15,017			\$ 90,200		
Insurance	\$ 556					\$ 556			\$ 12,300		
In-State Travel	\$ 342		\$ 168			\$ 510		\$ 110	\$ 4,100		
Out-of-State Travel											
Training			\$ 1,475			\$ 1,475			\$ 12,500		
Security Services	\$ 99,189					\$ 99,189		\$ 100,365	\$ 599,856		
Facility Operations	\$ 6,317					\$ 6,317		\$ 7,498	\$ 36,344		
Utilities											
Contracted Services	\$ 98,937					\$ 98,937		\$ 254,793	\$ 2,224,982		
Consulting and Professional Services	\$ 70					\$ 70		\$ 80	\$ 39,620		
Information Technology	\$ 72,788		\$ 530			\$ 73,318		\$ 58,045	\$ 1,399,240		
Major Equipment	\$ 67,326					\$ 67,326			\$ 128,972		
Other Items of Expense	\$ 143					\$ 143			\$ 1,000		
	\$ 445,441		\$ 8,178			\$ 453,620		\$ 460,642	\$ 4,998,457		
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 19,839					\$ 19,839		\$ 16,766	\$ 134,665		
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery									\$ 86,267		
Prior Year Expense Adjustment								\$ (40)			
	\$ 19,839					\$ 19,839		\$ 16,726	\$ 220,932		
Total Expenditures	\$ 3,328,881		\$ 97,851			\$ 3,426,733		\$ 3,949,947	\$ 17,224,551		
Excess (Deficit) of Revenues Over Expenditures	\$ 2,511,112	\$ 868,023	\$ (97,980)			\$ 3,281,155		\$ 3,632,965	\$ 65,617		
Operating Transfers In (Out)									\$ 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)	\$ 3,725,462	\$ 1,370,163	\$ (97,980)			\$ 4,997,645	\$ 1,716,491	\$ 4,442,659	\$ 875,310		

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

For the month ended September										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 1,014,601	\$ 49,935					\$ 1,064,536		\$ 1,390,284	\$ 4,705,534
Traffic & Other Infractions	\$ 86,646	\$ 1,882					\$ 88,528		\$ 107,633	\$ 709,649
Other Criminal Cases	\$ 218,327	\$ 301					\$ 218,627		\$ 262,903	\$ 911,879
Civil	\$ 315,424	\$ 336					\$ 315,760		\$ 263,335	\$ 1,104,882
Family & Children Services	\$ 382,713	\$ 8,404					\$ 391,117		\$ 428,210	\$ 1,548,854
Probate, Guardianship & Mental Health Services	\$ 5,202						\$ 5,202		\$ 6,265	\$ 24,174
Juvenile Dependency Services	\$ 48,304	\$ 157					\$ 48,461		\$ 41,051	\$ 995,764
Juvenile Delinquency Services	\$ 33,946	\$ 157					\$ 34,103		\$ 24,094	\$ 136,438
Other Court Operations	\$ 123,701						\$ 123,701		\$ 101,266	\$ 250,500
Court Interpreters	\$ 143,393	\$ 61,263					\$ 204,656		\$ 227,887	\$ 795,169
Jury Services	\$ 73,659	\$ 8,799	\$ 19,839				\$ 102,297		\$ 106,352	\$ 528,990
Security		\$ 99,189					\$ 99,189		\$ 100,365	\$ 622,801
Trial Court Operations Program	\$ 2,445,915	\$ 230,423	\$ 19,839				\$ 2,696,177		\$ 3,059,645	\$ 12,334,633
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 180,104	\$ 97,208					\$ 277,312		\$ 330,073	\$ 1,899,326
Fiscal Services	\$ 68,714	\$ 2,472					\$ 71,186		\$ 78,819	\$ 319,072
Human Resources	\$ 75,729	\$ 1,121					\$ 76,850		\$ 114,756	\$ 274,760
Business & Facilities Services	\$ 86,278	\$ 11,215					\$ 97,492		\$ 115,302	\$ 426,777
Information Technology	\$ 96,535	\$ 111,181					\$ 207,715		\$ 251,352	\$ 1,969,983
Court Administration Program	\$ 507,360	\$ 223,196					\$ 730,556		\$ 890,302	\$ 4,889,918
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,953,275	\$ 453,620	\$ 19,839				\$ 3,426,733		\$ 3,949,947	\$ 17,224,551