

## 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 September  
 Fiscal Year 2024/25

2023/24

	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						
<b>ASSETS</b>									
Operations	\$ (932,050)	\$ 1,060,000	\$ (153,024)				\$ 3,165	\$ (21,909)	\$ (6,260)
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (39,990)	\$ (39,990)	\$ (19,985)
Credit Card									
Cash on Hand	\$ 2,600							\$ 2,600	\$ 2,600
Cash with County	\$ (256,945)		\$ (30,254)					\$ (287,198)	\$ (275,682)
Cash Outside of the JCC									
Cash Held with the JCC	\$ 13,192							\$ 13,192	\$ 0
Cash Equivalents	\$ 5,158,716						\$ 983,030	\$ 6,141,746	\$ 7,872,329
<b>Total Cash and Cash Equivalents</b>	<b>\$ 3,985,514</b>	<b>\$ 1,060,000</b>	<b>\$ (183,277)</b>				<b>\$ 946,205</b>	<b>\$ 5,808,440</b>	<b>\$ 7,573,002</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	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 47,090					\$ 47,090	\$ 55,831
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 38,577							\$ 38,577	\$ 2
<b>Total Receivables</b>	<b>\$ 38,577</b>	<b>\$ 0</b>	<b>\$ 47,090</b>					<b>\$ 85,667</b>	<b>\$ 55,833</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>\$ 4,024,091</b>	<b>\$ 1,060,000</b>	<b>\$ (136,188)</b>				<b>\$ 946,205</b>	<b>\$ 5,894,107</b>	<b>\$ 7,628,835</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ 4,444	\$ 0	\$ 0				\$ 0	\$ 4,444	\$ 7,574
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 38,577	\$ 38,577	\$ 2
Due to Other Courts									
Due to State	\$ 95,377	\$ 275,238						\$ 370,615	\$ 721,490
TC145 Liability							\$ 118,292	\$ 118,292	\$ 199,359
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							\$ 4,065	\$ 4,065	\$ 8,222
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 99,821</b>	<b>\$ 275,238</b>	<b>\$ 0</b>				<b>\$ 160,934</b>	<b>\$ 535,993</b>	<b>\$ 936,648</b>
Civil							\$ 458,036	\$ 458,036	\$ 1,388,411
Criminal							\$ 109,559	\$ 109,559	\$ 46,487
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 127,069	\$ 127,069	\$ 154,129
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 694,664</b>	<b>\$ 694,664</b>	<b>\$ 1,589,027</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
Liabilities For Deposits	\$ 19,306						\$ 90,607	\$ 109,913	\$ 103,333
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 2,182
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 19,306</b>	<b>\$ 0</b>					<b>\$ 90,607</b>	<b>\$ 109,913</b>	<b>\$ 105,515</b>
<b>Total Liabilities</b>	<b>\$ 119,127</b>	<b>\$ 275,238</b>	<b>\$ 0</b>				<b>\$ 946,205</b>	<b>\$ 1,340,570</b>	<b>\$ 2,631,190</b>
<b>Total Fund Balance</b>	<b>\$ 3,904,964</b>	<b>\$ 784,761</b>	<b>\$ (136,188)</b>					<b>\$ 4,553,538</b>	<b>\$ 4,997,645</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,024,091</b>	<b>\$ 1,060,000</b>	<b>\$ (136,188)</b>				<b>\$ 946,205</b>	<b>\$ 5,894,107</b>	<b>\$ 7,628,835</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 September											
Fiscal Year 2024/25										2023/24	
	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	\$ 5,737,299	\$ 4,400					\$ 5,741,699	\$ 12,349,175	\$ 5,739,809	\$ 12,193,159	
Improvement and Modernization Fund	\$ 654,860						\$ 654,860	\$ 674,797		\$ 29,437	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 64,871						\$ 64,871	\$ 831,030	\$ (78,087)	\$ 717,478	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 98,075						\$ 98,075	\$ 1,253,984	\$ 112,857	\$ 1,503,600	
Other Miscellaneous		\$ 271,429					\$ 271,429	\$ 656,254	\$ 815,046	\$ 1,400,468	
	\$ 6,555,106	\$ 275,829					\$ 6,830,935	\$ 15,765,240	\$ 6,589,624	\$ 15,844,142	
Grants											
AB 1058 Commissioner/Facilitator			\$ (6)				\$ (6)	\$ 397,491	\$ (129)	\$ 397,427	
Other Judicial Council Grants			\$ (41,662)				\$ (41,662)	\$ 22,378	\$ 0	\$ 33,272	
Non-Judicial Council Grants											
			\$ (41,668)				\$ (41,668)	\$ 419,869	\$ (129)	\$ 430,699	
Other Financing Sources											
Interest Income	\$ 51,897	\$ 3,637					\$ 55,534	\$ 150,000	\$ 93,191	\$ 138,000	
Investment Income											
Donations											
Local Fees	\$ 2,702	\$ 1,012					\$ 3,715	\$ 32,600	\$ 5,892	\$ 40,300	
Non-Fee Revenues											
Enhanced Collections											
Escheatment	\$ 56,823						\$ 56,823	\$ 186,000	\$ 19,463	\$ 19,300	
Prior Year Revenue	\$ 10,566						\$ 10,566		\$ (2,237)		
County Program - Restricted		\$ 66					\$ 66	\$ 600	\$ 1,885	\$ 11,000	
Reimbursement Other	\$ 4,046						\$ 4,046	\$ 243,108	\$ 126	\$ 268,218	
Sale of Fixed Assets											
Other Miscellaneous	\$ (164)						\$ (164)	\$ 275	\$ 72	\$ 710	
	\$ 125,870	\$ 4,716					\$ 130,585	\$ 612,583	\$ 118,392	\$ 477,528	
Total Revenues	\$ 6,680,976	\$ 280,544	\$ (41,668)				\$ 6,919,852	\$ 16,797,692	\$ 6,707,887	\$ 16,752,369	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 1,789,813		\$ 62,344				\$ 1,852,157	\$ 7,529,851	\$ 1,807,926	\$ 7,713,963	
Temp Help	\$ 15,997						\$ 15,997	\$ 50,000	\$ 25,998	\$ 62,000	
Overtime	\$ 5,083						\$ 5,083	\$ 7,500	\$ 1,585	\$ 15,000	
Staff Benefits	\$ 1,193,231		\$ 25,386				\$ 1,218,617	\$ 4,733,548	\$ 1,117,765	\$ 4,636,071	
	\$ 3,004,124		\$ 87,730				\$ 3,091,854	\$ 12,320,899	\$ 2,953,275	\$ 12,427,034	
Operating Expenses and Equipment											
General Expense	\$ 32,962		\$ 820				\$ 33,782	\$ 213,494	\$ 80,349	\$ 294,966	
Printing	\$ 6,857						\$ 6,857	\$ 36,000	\$ 1,554	\$ 46,000	
Telecommunications	\$ 18,127						\$ 18,127	\$ 89,646	\$ 8,858	\$ 90,400	
Postage	\$ 15,041						\$ 15,041	\$ 80,600	\$ 15,017	\$ 86,100	
Insurance	\$ 0						\$ 0	\$ 13,000	\$ 556	\$ 13,500	
In-State Travel	\$ 1,003		\$ 216				\$ 1,219	\$ 7,000	\$ 510	\$ 10,600	
Out-of-State Travel											
Training	\$ 675		\$ 2,130				\$ 2,805	\$ 7,500	\$ 1,475	\$ 12,500	
Security Services	\$ 106,051						\$ 106,051	\$ 590,000	\$ 99,189	\$ 619,000	
Facility Operations	\$ 4,545						\$ 4,545	\$ 109,624	\$ 6,317	\$ 49,597	
Utilities											
Contracted Services	\$ 147,564	\$ 0					\$ 147,564	\$ 1,894,326	\$ 98,937	\$ 2,412,495	
Consulting and Professional Services	\$ 300						\$ 300	\$ 52,000	\$ 70	\$ 38,100	
Information Technology	\$ 139,501		\$ 3,624				\$ 143,125	\$ 1,342,226	\$ 73,318	\$ 562,161	
Major Equipment	\$ 37,327						\$ 37,327		\$ 67,326		
Other Items of Expense	\$ 236						\$ 236	\$ 900	\$ 143	\$ 500	
	\$ 510,189	\$ 0	\$ 6,790				\$ 516,979	\$ 4,436,316	\$ 453,620	\$ 4,235,919	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 11,311						\$ 11,311	\$ 92,000	\$ 19,839	\$ 143,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery										\$ 92,608	
Prior Year Expense Adjustment	\$ (166)						\$ (166)				
	\$ 11,145						\$ 11,145	\$ 92,000	\$ 19,839	\$ 235,608	
Total Expenditures	\$ 3,525,458	\$ 0	\$ 94,520				\$ 3,619,978	\$ 16,849,215	\$ 3,426,733	\$ 16,898,561	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,155,518	\$ 280,544	\$ (136,188)				\$ 3,299,874	\$ (51,523)	\$ 3,281,155	\$ (146,192)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 749,446	\$ 504,217	\$ 0				\$ 1,253,663	\$ 1,253,663	\$ 1,716,491	\$ 1,716,491	
Ending Balance (Deficit)	\$ 3,904,964	\$ 784,761	\$ (136,188)				\$ 4,553,538	\$ 1,202,140	\$ 4,997,645	\$ 1,570,299	

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

For the month ended September										
Fiscal Year 2024/25									2023/24	
	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	\$ 1,149,084	\$ 65,540					\$ 1,214,624	\$ 4,181,538	\$ 1,064,536	\$ 4,445,724
Traffic & Other Infractions	\$ 93,353	\$ 1,143					\$ 94,496	\$ 772,928	\$ 88,528	\$ 747,991
Other Criminal Cases	\$ 259,354	\$ 1,687					\$ 261,042	\$ 1,247,701	\$ 218,627	\$ 939,740
Civil	\$ 316,511	\$ 56					\$ 316,567	\$ 1,128,367	\$ 315,760	\$ 1,278,407
Family & Children Services	\$ 357,065	\$ 5,938					\$ 363,004	\$ 1,472,731	\$ 391,117	\$ 1,618,087
Probate, Guardianship & Mental Health Services	\$ 4,428						\$ 4,428	\$ 138,171	\$ 5,202	\$ 20,968
Juvenile Dependency Services	\$ 55,528	\$ 224					\$ 55,752	\$ 1,090,991	\$ 48,461	\$ 1,069,489
Juvenile Delinquency Services	\$ 29,580	\$ 224					\$ 29,804	\$ 148,564	\$ 34,103	\$ 165,326
Other Court Operations	\$ 45,904						\$ 45,904	\$ 93,127	\$ 123,701	\$ 266,625
Court Interpreters	\$ 124,183	\$ 95,974					\$ 220,157	\$ 1,046,067	\$ 204,656	\$ 1,008,971
Jury Services	\$ 78,813	\$ 26,772	\$ 11,311			\$ (166)	\$ 116,731	\$ 469,336	\$ 102,297	\$ 523,955
Security		\$ 106,051					\$ 106,051		\$ 99,189	\$ 619,000
Trial Court Operations Program	\$ 2,513,805	\$ 303,609	\$ 11,311			\$ (166)	\$ 2,828,559	\$ 11,789,521	\$ 2,696,177	\$ 12,704,283
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 183,373	\$ 74,730					\$ 258,103	\$ 1,346,378	\$ 277,312	\$ 1,913,309
Fiscal Services	\$ 73,306	\$ 1,467					\$ 74,773	\$ 405,085	\$ 71,186	\$ 416,303
Human Resources	\$ 83,864	\$ 1,771					\$ 85,635	\$ 336,093	\$ 76,850	\$ 336,152
Business & Facilities Services	\$ 95,857	\$ 10,494					\$ 106,351	\$ 1,033,316	\$ 97,492	\$ 435,522
Information Technology	\$ 141,648	\$ 124,909					\$ 266,557	\$ 1,938,822	\$ 207,715	\$ 1,092,992
Court Administration Program	\$ 578,049	\$ 213,370					\$ 791,418	\$ 5,059,694	\$ 730,556	\$ 4,194,278
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 3,091,854	\$ 516,979	\$ 11,311			\$ (166)	\$ 3,619,978	\$ 16,849,215	\$ 3,426,733	\$ 16,898,561