

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 Optional	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 2024/25								2023/24
	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	\$ (854,224)	\$ 977,987	\$ (171,941)				\$ 3,438	\$ (44,740)	\$ (33,020)
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (9,908)	\$ (9,908)	\$ (22,209)
Credit Card									
Cash on Hand	\$ 2,600							\$ 2,600	\$ 2,600
Cash with County	\$ (288,053)		\$ (29,662)					\$ (317,715)	\$ (221,691)
Cash Outside of the JCC									
Cash Held with the JCC	\$ 0							\$ 0	\$ 0
Cash Equivalents	\$ 3,047,584						\$ 727,684	\$ 3,775,268	\$ 6,090,696
Total Cash and Cash Equivalents	\$ 1,907,907	\$ 977,987	\$ (201,602)				\$ 721,213	\$ 3,405,505	\$ 5,816,376
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	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 113,698					\$ 113,698	\$ 24
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 1,092							\$ 1,092	\$ 0
Total Receivables	\$ 1,092	\$ 0	\$ 113,698					\$ 114,789	\$ 24
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,908,999	\$ 977,987	\$ (87,905)				\$ 721,213	\$ 3,520,294	\$ 5,816,399
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ 3,375	\$ 0	\$ 0				\$ 0	\$ 3,375	\$ 6,088
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,092	\$ 1,092	\$ 0
Due to Other Courts									
Due to State	\$ 95,377	\$ 286,924						\$ 382,300	\$ 0
TC145 Liability							\$ 139,045	\$ 139,045	\$ 103,660
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							\$ 2,690	\$ 2,690	\$ 8,460
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 98,752	\$ 286,924	\$ 0				\$ 142,826	\$ 528,502	\$ 118,208
Civil							\$ 401,943	\$ 401,943	\$ 1,406,412
Criminal							\$ 95,484	\$ 95,484	\$ 81,847
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 77,560	\$ 77,560	\$ 197,735
Miscellaneous Trust									
Total Trust Deposits							\$ 574,987	\$ 574,987	\$ 1,685,994
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	\$ 23,764						\$ 3,399	\$ 27,163	\$ 106,166
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 23,764	\$ 0					\$ 3,399	\$ 27,163	\$ 106,166
Total Liabilities	\$ 122,515	\$ 286,924	\$ 0				\$ 721,213	\$ 1,130,652	\$ 1,910,368
Total Fund Balance	\$ 1,786,483	\$ 691,063	\$ (87,905)					\$ 2,389,642	\$ 3,906,032
Total Liabilities and Fund Balance	\$ 1,908,999	\$ 977,987	\$ (87,905)				\$ 721,213	\$ 3,520,294	\$ 5,816,399

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 9,662,127	\$ 31,350						\$ 9,693,477	\$ 12,349,175	\$ 9,669,800	\$ 12,193,159
Improvement and Modernization Fund	\$ 654,860							\$ 654,860	\$ 674,797	\$ 730,990	\$ 29,437
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 468,291							\$ 468,291	\$ 831,030	\$ 540,313	\$ 717,478
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 815,232							\$ 815,232	\$ 1,253,984	\$ 860,671	\$ 1,503,600
Other Miscellaneous	\$ 384,825	\$ 271,429						\$ 656,254	\$ 656,254	\$ 1,199,871	\$ 1,400,468
	\$ 11,985,334	\$ 302,779						\$ 12,288,113	\$ 15,765,240	\$ 13,001,645	\$ 15,844,142
Grants											
AB 1058 Commissioner/Facilitator			\$ 241,008					\$ 241,008	\$ 397,491	\$ 0	\$ 397,427
Other Judicial Council Grants			\$ 4,693					\$ 4,693	\$ 22,378	\$ 0	\$ 33,272
Non-Judicial Council Grants											
			\$ 245,700					\$ 245,700	\$ 419,869	\$ 0	\$ 430,699
Other Financing Sources											
Interest Income	\$ 129,211	\$ 27,189						\$ 156,401	\$ 150,000	\$ 237,022	\$ 138,000
Investment Income											
Donations											
Local Fees	\$ 17,492	\$ 7,646						\$ 25,138	\$ 32,600	\$ 20,416	\$ 40,300
Non-Fee Revenues											
Enhanced Collections											
Escheatment	\$ 319,355							\$ 319,355	\$ 186,000	\$ 19,463	\$ 19,300
Prior Year Revenue	\$ 10,697							\$ 10,697		\$ 13,655	
County Program - Restricted		\$ 516						\$ 516	\$ 600	\$ 6,599	\$ 11,000
Reimbursement Other	\$ 133,538							\$ 133,538	\$ 243,108	\$ 63,002	\$ 268,218
Sale of Fixed Assets											
Other Miscellaneous	\$ 212							\$ 212	\$ 275	\$ 175	\$ 710
	\$ 610,505	\$ 35,351						\$ 645,856	\$ 612,583	\$ 360,332	\$ 477,528
Total Revenues	\$ 12,595,839	\$ 338,130	\$ 245,700					\$ 13,179,669	\$ 16,797,692	\$ 13,361,977	\$ 16,752,369
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 5,363,031		\$ 179,683					\$ 5,542,713	\$ 7,529,851	\$ 5,803,508	\$ 7,713,963
Temp Help	\$ 77,980							\$ 77,980	\$ 50,000	\$ 74,134	\$ 62,000
Overtime	\$ 11,453							\$ 11,453	\$ 7,500	\$ 6,285	\$ 15,000
Staff Benefits	\$ 3,451,160		\$ 76,171					\$ 3,527,331	\$ 4,733,548	\$ 3,217,417	\$ 4,636,071
	\$ 8,903,624		\$ 255,854					\$ 9,159,477	\$ 12,320,899	\$ 9,101,345	\$ 12,427,034
Operating Expenses and Equipment											
General Expense	\$ 147,454		\$ 7,130					\$ 154,583	\$ 213,494	\$ 208,389	\$ 294,966
Printing	\$ 22,451							\$ 22,451	\$ 36,000	\$ 19,180	\$ 46,000
Telecommunications	\$ 58,678							\$ 58,678	\$ 89,646	\$ 45,335	\$ 90,400
Postage	\$ 80,078		\$ 15					\$ 80,094	\$ 80,600	\$ 62,113	\$ 86,100
Insurance	\$ 14,852							\$ 14,852	\$ 13,000	\$ 12,841	\$ 13,500
In-State Travel	\$ 2,596		\$ 2,679					\$ 5,275	\$ 7,000	\$ 2,993	\$ 10,600
Out-of-State Travel											
Training	\$ 3,666		\$ 2,130					\$ 5,796	\$ 7,500	\$ 5,122	\$ 12,500
Security Services	\$ 354,725		\$ 32,331					\$ 387,056	\$ 590,000	\$ 375,175	\$ 619,000
Facility Operations	\$ 57,143							\$ 57,143	\$ 109,624	\$ 41,972	\$ 49,597
Utilities											
Contracted Services	\$ 906,844	\$ 61,262						\$ 968,106	\$ 1,894,326	\$ 807,947	\$ 2,412,495
Consulting and Professional Services	\$ 8,550							\$ 8,550	\$ 52,000	\$ 15,520	\$ 38,100
Information Technology	\$ 928,573	\$ 90,021	\$ 4,830					\$ 1,023,424	\$ 1,342,226	\$ 348,313	\$ 562,161
Major Equipment	\$ 37,327							\$ 37,327		\$ 67,326	
Other Items of Expense	\$ 583							\$ 583	\$ 900	\$ 452	\$ 500
	\$ 2,623,520	\$ 151,284	\$ 49,115					\$ 2,823,918	\$ 4,436,316	\$ 2,012,679	\$ 4,235,919
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 60,455							\$ 60,455	\$ 92,000	\$ 58,412	\$ 143,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (28,637)		\$ 28,637					\$ 0			\$ 92,608
Prior Year Expense Adjustment	\$ (159)		\$ 0					\$ (159)		\$ 0	
	\$ 31,659		\$ 28,637					\$ 60,296	\$ 92,000	\$ 58,412	\$ 235,608
Total Expenditures	\$ 11,558,802	\$ 151,284	\$ 333,605					\$ 12,043,691	\$ 16,849,215	\$ 11,172,436	\$ 16,898,561
Excess (Deficit) of Revenues Over Expenditures	\$ 1,037,037	\$ 186,846	\$ (87,905)					\$ 1,135,978	\$ (51,523)	\$ 2,189,541	\$ (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)	\$ 1,786,483	\$ 691,063	\$ (87,905)					\$ 2,389,642	\$ 1,202,140	\$ 3,906,032	\$ 1,570,299

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

For the month ended March										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 3,272,240	\$ 266,057					\$ 3,538,297	\$ 4,181,538	\$ 3,389,286	\$ 4,445,724
Traffic & Other Infractions	\$ 281,175	\$ 17,063					\$ 298,238	\$ 772,928	\$ 343,400	\$ 747,991
Other Criminal Cases	\$ 712,756	\$ 65,852				\$ 0	\$ 778,608	\$ 1,247,701	\$ 739,714	\$ 939,740
Civil	\$ 976,747	\$ 2,196					\$ 978,943	\$ 1,128,367	\$ 984,421	\$ 1,278,407
Family & Children Services	\$ 1,065,648	\$ 59,630			\$ 0		\$ 1,125,278	\$ 1,472,731	\$ 1,128,192	\$ 1,618,087
Probate, Guardianship & Mental Health Services	\$ 12,020						\$ 12,020	\$ 138,171	\$ 12,966	\$ 20,968
Juvenile Dependency Services	\$ 168,562	\$ 412,339					\$ 580,901	\$ 1,090,991	\$ 585,424	\$ 1,069,489
Juvenile Delinquency Services	\$ 88,709	\$ 323					\$ 89,032	\$ 148,564	\$ 106,380	\$ 165,326
Other Court Operations	\$ 137,869	\$ 279					\$ 138,148	\$ 93,127	\$ 224,741	\$ 266,625
Court Interpreters	\$ 450,825	\$ 298,047					\$ 748,871	\$ 1,046,067	\$ 638,193	\$ 1,008,971
Jury Services	\$ 222,565	\$ 84,737	\$ 60,455			\$ (166)	\$ 367,591	\$ 469,336	\$ 331,883	\$ 523,955
Security		\$ 354,848					\$ 354,848		\$ 375,175	\$ 619,000
Trial Court Operations Program	\$ 7,389,116	\$ 1,561,370	\$ 60,455		\$ 0	\$ (166)	\$ 9,010,776	\$ 11,789,521	\$ 8,859,776	\$ 12,704,283
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 598,268	\$ 151,154				\$ 6	\$ 749,428	\$ 1,346,378	\$ 719,948	\$ 1,913,309
Fiscal Services	\$ 222,733	\$ 17,514					\$ 240,247	\$ 405,085	\$ 239,730	\$ 416,303
Human Resources	\$ 234,818	\$ 15,872					\$ 250,689	\$ 336,093	\$ 247,735	\$ 336,152
Business & Facilities Services	\$ 282,762	\$ 47,835					\$ 330,597	\$ 1,033,316	\$ 341,264	\$ 435,522
Information Technology	\$ 431,781	\$ 1,030,173					\$ 1,461,954	\$ 1,938,822	\$ 763,982	\$ 1,092,992
Court Administration Program	\$ 1,770,361	\$ 1,262,548				\$ 6	\$ 3,032,915	\$ 5,059,694	\$ 2,312,660	\$ 4,194,278
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 9,159,477	\$ 2,823,918	\$ 60,455		\$ 0	\$ (159)	\$ 12,043,691	\$ 16,849,215	\$ 11,172,436	\$ 16,898,561