

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 September								
	Fiscal Year 2025/26								2024/25
	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	\$ (668,059)	\$ 766,858	\$ (151,444)				\$ 3,785	\$ (48,860)	\$ (21,909)
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (3,604)	\$ (3,604)	\$ (39,990)
Credit Card									
Cash on Hand	\$ 2,600							\$ 2,600	\$ 2,600
Cash with County	\$ (251,937)		\$ (30,260)					\$ (282,197)	\$ (287,198)
Cash Outside of the JCC									
Cash Held with the JCC	\$ 0							\$ 0	\$ 13,192
Cash Equivalents	\$ 2,801,960						\$ 876,023	\$ 3,677,983	\$ 6,141,746
Total Cash and Cash Equivalents	\$ 1,884,563	\$ 766,858	\$ (181,704)				\$ 876,204	\$ 3,345,922	\$ 5,808,440
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	\$ 34,942					\$ 34,942	\$ 47,090
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 5,212							\$ 5,212	\$ 38,577
Total Receivables	\$ 5,212	\$ 0	\$ 34,942					\$ 40,154	\$ 85,667
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	\$ 1,889,775	\$ 766,858	\$ (146,762)				\$ 876,204	\$ 3,386,076	\$ 5,894,107
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 50,191	\$ 0	\$ 4,488				\$ 0	\$ 54,679	\$ 4,444
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 5,212	\$ 5,212	\$ 38,577
Due to Other Courts									
Due to State	\$ 30,828	\$ 7,204						\$ 38,031	\$ 370,615
TC145 Liability							\$ 177,012	\$ 177,012	\$ 118,292
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	\$ 0
Interest							\$ 2,909	\$ 2,909	\$ 4,065
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 81,018	\$ 7,204	\$ 4,488				\$ 185,132	\$ 277,843	\$ 535,993
Civil							\$ 470,163	\$ 470,163	\$ 458,036
Criminal							\$ 134,917	\$ 134,917	\$ 109,559
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 84,215	\$ 84,215	\$ 127,069
Miscellaneous Trust									
Total Trust Deposits							\$ 689,296	\$ 689,296	\$ 694,664
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
Liabilities For Deposits	\$ 18,474						\$ 1,777	\$ 20,250	\$ 109,913
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 18,474						\$ 1,777	\$ 20,250	\$ 109,913
Total Liabilities	\$ 99,492	\$ 7,204	\$ 4,488				\$ 876,204	\$ 987,389	\$ 1,340,570
Total Fund Balance	\$ 1,790,283	\$ 759,655	\$ (151,250)					\$ 2,398,687	\$ 4,553,538
Total Liabilities and Fund Balance	\$ 1,889,775	\$ 766,858	\$ (146,762)				\$ 876,204	\$ 3,386,076	\$ 5,894,107

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 2025/26									2024/25	
	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	\$ 4,249,045	\$ 4,450						\$ 4,253,495	\$ 13,043,516	\$ 5,741,699	\$ 12,349,175
Improvement and Modernization Fund									\$ 20,094	\$ 654,860	\$ 674,797
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 222,965							\$ 222,965	\$ 914,937	\$ 64,871	\$ 831,030
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ (9,938)							\$ (9,938)	\$ 1,332,045	\$ 98,075	\$ 1,253,984
Other Miscellaneous	\$ 113,701	\$ 257,401						\$ 371,102	\$ 755,927	\$ 271,429	\$ 656,254
	\$ 4,575,774	\$ 261,851						\$ 4,837,625	\$ 16,066,519	\$ 6,830,935	\$ 15,765,240
Grants											
AB 1058 Commissioner/Facilitator			\$ (39,035)					\$ (39,035)	\$ 397,441	\$ (6)	\$ 397,491
Other Judicial Council Grants			\$ (9,446)					\$ (9,446)	\$ 19,434	\$ (41,662)	\$ 22,378
Non-Judicial Council Grants											
			\$ (48,480)					\$ (48,480)	\$ 416,875	\$ (41,668)	\$ 419,869
Other Financing Sources											
Interest Income	\$ 20,887	\$ 0						\$ 20,887	\$ 110,000	\$ 55,534	\$ 150,000
Investment Income											
Donations											
Local Fees	\$ 5,677	\$ 2,319						\$ 7,996	\$ 42,400	\$ 3,715	\$ 32,600
Non-Fee Revenues											
Enhanced Collections											
Escheatment	\$ 43,147							\$ 43,147	\$ 43,147	\$ 56,823	\$ 186,000
Prior Year Revenue										\$ 10,566	
County Program - Restricted		\$ 62						\$ 62	\$ 600	\$ 66	\$ 600
Reimbursement Other	\$ 8,103							\$ 8,103	\$ 252,003	\$ 4,046	\$ 243,108
Sale of Fixed Assets											
Other Miscellaneous	\$ 0							\$ 0	\$ 250	\$ (164)	\$ 275
	\$ 77,813	\$ 2,381						\$ 80,194	\$ 448,400	\$ 130,585	\$ 612,583
Total Revenues	\$ 4,653,587	\$ 264,232	\$ (48,480)					\$ 4,869,339	\$ 16,931,794	\$ 6,919,852	\$ 16,797,692
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,842,284		\$ 63,592					\$ 1,905,875	\$ 8,082,030	\$ 1,852,157	\$ 7,529,851
Temp Help	\$ 2,692							\$ 2,692	\$ 50,000	\$ 15,997	\$ 50,000
Overtime	\$ 1,571							\$ 1,571	\$ 7,500	\$ 5,083	\$ 7,500
Staff Benefits	\$ 1,093,708		\$ 22,742					\$ 1,116,450	\$ 4,541,865	\$ 1,218,617	\$ 4,733,548
	\$ 2,940,255		\$ 86,334					\$ 3,026,589	\$ 12,681,395	\$ 3,091,854	\$ 12,320,899
Operating Expenses and Equipment											
General Expense	\$ 59,612		\$ 1,144					\$ 60,756	\$ 293,423	\$ 33,782	\$ 213,494
Printing	\$ 4,533							\$ 4,533	\$ 31,000	\$ 6,857	\$ 36,000
Telecommunications	\$ 22,390							\$ 22,390	\$ 91,000	\$ 18,127	\$ 89,646
Postage	\$ 10,008							\$ 10,008	\$ 90,600	\$ 15,041	\$ 80,600
Insurance	\$ 1,500							\$ 1,500	\$ 16,000	\$ 0	\$ 13,000
In-State Travel	\$ 743							\$ 743	\$ 8,500	\$ 1,219	\$ 7,000
Out-of-State Travel											
Training	\$ 450		\$ 1,920					\$ 2,370	\$ 10,000	\$ 2,805	\$ 7,500
Security Services	\$ 134,168		\$ 8,625					\$ 142,793	\$ 612,000	\$ 106,051	\$ 590,000
Facility Operations	\$ 17,209							\$ 17,209	\$ 57,200	\$ 4,545	\$ 109,624
Utilities											
Contracted Services	\$ 229,038	\$ 0						\$ 229,038	\$ 2,147,734	\$ 147,564	\$ 1,894,326
Consulting and Professional Services	\$ 4,500							\$ 4,500	\$ 43,000	\$ 300	\$ 52,000
Information Technology	\$ 42,758							\$ 42,758	\$ 604,255	\$ 143,125	\$ 1,342,226
Major Equipment	\$ 147,276							\$ 147,276	\$ 99,555	\$ 37,327	
Other Items of Expense	\$ 250							\$ 250	\$ 630	\$ 236	\$ 900
	\$ 674,433	\$ 0	\$ 11,689					\$ 686,123	\$ 4,104,897	\$ 516,979	\$ 4,436,316
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 8,979							\$ 8,979	\$ 93,000	\$ 11,311	\$ 92,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (4,746)		\$ 4,746					\$ 0			
Prior Year Expense Adjustment	\$ 166							\$ 166		\$ (166)	
	\$ 4,399		\$ 4,746					\$ 9,145	\$ 93,000	\$ 11,145	\$ 92,000
Total Expenditures	\$ 3,619,087	\$ 0	\$ 102,770					\$ 3,721,857	\$ 16,879,292	\$ 3,619,978	\$ 16,849,215
Excess (Deficit) of Revenues Over Expenditures	\$ 1,034,501	\$ 264,232	\$ (151,250)					\$ 1,147,482	\$ 52,502	\$ 3,299,874	\$ (51,523)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 755,782	\$ 495,423	\$ 0					\$ 1,251,205	\$ 1,251,205	\$ 1,253,663	\$ 1,253,663
Ending Balance (Deficit)	\$ 1,790,283	\$ 759,655	\$ (151,250)					\$ 2,398,687	\$ 1,303,707	\$ 4,553,538	\$ 1,202,140

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 1,192,127	\$ 65,625					\$ 1,257,752	\$ 5,047,321	\$ 1,214,624	\$ 4,181,538
Traffic & Other Infractions	\$ 91,274	\$ 2,600					\$ 93,874	\$ 644,770	\$ 94,496	\$ 772,928
Other Criminal Cases	\$ 205,710	\$ 1,234					\$ 206,944	\$ 1,266,197	\$ 261,042	\$ 1,247,701
Civil	\$ 319,453	\$ 868					\$ 320,321	\$ 1,112,563	\$ 316,567	\$ 1,128,367
Family & Children Services	\$ 320,968	\$ 16,887			\$ 0		\$ 337,855	\$ 1,208,955	\$ 363,004	\$ 1,472,731
Probate, Guardianship & Mental Health Services	\$ 3,704						\$ 3,704	\$ 141,879	\$ 4,428	\$ 138,171
Juvenile Dependency Services	\$ 62,121	\$ 49					\$ 62,170	\$ 993,133	\$ 55,752	\$ 1,090,991
Juvenile Delinquency Services	\$ 28,272	\$ 49					\$ 28,320	\$ 153,485	\$ 29,804	\$ 148,564
Other Court Operations	\$ 32,604						\$ 32,604	\$ 95,549	\$ 45,904	\$ 93,127
Court Interpreters	\$ 107,973	\$ 128,933					\$ 236,906	\$ 913,916	\$ 220,157	\$ 1,046,067
Jury Services	\$ 77,196	\$ 25,072	\$ 8,979			\$ 166	\$ 111,414	\$ 479,527	\$ 116,731	\$ 469,336
Security		\$ 134,168					\$ 134,168		\$ 106,051	
Trial Court Operations Program	\$ 2,441,402	\$ 375,486	\$ 8,979		\$ 0	\$ 166	\$ 2,826,032	\$ 12,057,295	\$ 2,828,559	\$ 11,789,521
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 129,649	\$ 33,578					\$ 163,228	\$ 1,496,903	\$ 258,103	\$ 1,346,378
Fiscal Services	\$ 75,311	\$ 3,272					\$ 78,583	\$ 434,267	\$ 74,773	\$ 405,085
Human Resources	\$ 72,570	\$ 796					\$ 73,365	\$ 350,523	\$ 85,635	\$ 336,093
Business & Facilities Services	\$ 165,716	\$ 9,879					\$ 175,596	\$ 1,656,937	\$ 106,351	\$ 1,033,316
Information Technology	\$ 141,940	\$ 263,112					\$ 405,053	\$ 883,368	\$ 266,557	\$ 1,938,822
Court Administration Program	\$ 585,187	\$ 310,637					\$ 895,824	\$ 4,821,997	\$ 791,418	\$ 5,059,694
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,026,589	\$ 686,123	\$ 8,979		\$ 0	\$ 166	\$ 3,721,857	\$ 16,879,292	\$ 3,619,978	\$ 16,849,215