

## 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 December									
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						
<b>ASSETS</b>									
Operations	\$ (630,929)	\$ 786,524	\$ (171,561)				\$ 9,586	\$ (6,380)	\$ (10,807)
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (108,414)	\$ (108,414)	\$ (20,157)
Credit Card									
Cash on Hand	\$ 2,600							\$ 2,600	\$ 2,600
Cash with County	\$ (228,802)		\$ (31,171)					\$ (259,974)	\$ (278,799)
Cash Outside of the JCC									
Cash Held with the JCC	\$ 0							\$ 0	\$ 264
Cash Equivalents	\$ 2,702,853						\$ 730,313	\$ 3,433,166	\$ 6,102,895
Total Cash and Cash Equivalents	\$ 1,845,722	\$ 786,524	\$ (202,733)				\$ 631,485	\$ 3,060,998	\$ 5,795,997
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	\$ 142,555
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 0	\$ 0	\$ 34,942					\$ 34,942	\$ 142,555
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	\$ 1,845,722	\$ 786,524	\$ (167,790)				\$ 631,485	\$ 3,095,941	\$ 5,938,551
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 52,943	\$ 0	\$ 5,264				\$ 0	\$ 58,207	\$ 63,716
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0	\$ 220						\$ 220	\$ 374,163
TC145 Liability							\$ 120,115	\$ 120,115	\$ 115,894
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							\$ 2,461	\$ 2,461	\$ 3,262
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 52,943	\$ 220	\$ 5,264				\$ 122,575	\$ 181,002	\$ 557,035
Civil							\$ 287,682	\$ 287,682	\$ 404,394
Criminal							\$ 147,952	\$ 147,952	\$ 95,766
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 71,499	\$ 71,499	\$ 71,952
Miscellaneous Trust									
Total Trust Deposits							\$ 507,134	\$ 507,134	\$ 572,112
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	\$ 19,378						\$ 1,777	\$ 21,154	\$ 24,007
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 19,378						\$ 1,777	\$ 21,154	\$ 24,007
Total Liabilities	\$ 72,320	\$ 220	\$ 5,264				\$ 631,485	\$ 709,290	\$ 1,153,154
Total Fund Balance	\$ 1,773,401	\$ 786,304	\$ (173,055)					\$ 2,386,651	\$ 4,785,397
Total Liabilities and Fund Balance	\$ 1,845,722	\$ 786,524	\$ (167,790)				\$ 631,485	\$ 3,095,941	\$ 5,938,551

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 December											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 6,610,489	\$ 18,000					\$ 6,628,489	\$ 13,043,516	\$ 8,435,070	\$ 12,349,175	
Improvement and Modernization Fund								\$ 20,094	\$ 654,860	\$ 674,797	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 446,199						\$ 446,199	\$ 914,937	\$ 266,581	\$ 831,030	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 479,574						\$ 479,574	\$ 1,332,045	\$ 453,059	\$ 1,253,984	
Other Miscellaneous	\$ 498,526	\$ 257,401					\$ 755,927	\$ 755,927	\$ 656,254	\$ 656,254	
	<b>\$ 8,034,788</b>	<b>\$ 275,401</b>					<b>\$ 8,310,189</b>	<b>\$ 16,066,519</b>	<b>\$ 10,465,824</b>	<b>\$ 15,765,240</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 34,942				\$ 34,942	\$ 397,441	\$ 142,548	\$ 397,491	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 19,434	\$ (11,604)	\$ 22,378	
Non-Judicial Council Grants											
			<b>\$ 34,942</b>				<b>\$ 34,942</b>	<b>\$ 416,875</b>	<b>\$ 130,944</b>	<b>\$ 419,869</b>	
Other Financing Sources											
Interest Income	\$ 39,915	\$ 9,186					\$ 49,101	\$ 110,000	\$ 120,236	\$ 150,000	
Investment Income											
Donations											
Local Fees	\$ 11,423	\$ 5,967					\$ 17,390	\$ 42,400	\$ 15,577	\$ 32,600	
Non-Fee Revenues											
Enhanced Collections											
Escheatment	\$ 43,147						\$ 43,147	\$ 43,147	\$ 319,355	\$ 186,000	
Prior Year Revenue	\$ 199						\$ 199		\$ 10,697		
County Program - Restricted		\$ 328					\$ 328	\$ 600	\$ 312	\$ 600	
Reimbursement Other	\$ 66,888						\$ 66,888	\$ 252,003	\$ 72,282	\$ 243,108	
Sale of Fixed Assets											
Other Miscellaneous	\$ 7						\$ 7	\$ 250	\$ 17	\$ 275	
	<b>\$ 161,578</b>	<b>\$ 15,481</b>					<b>\$ 177,059</b>	<b>\$ 448,400</b>	<b>\$ 538,476</b>	<b>\$ 612,583</b>	
<b>Total Revenues</b>	<b>\$ 8,196,366</b>	<b>\$ 290,882</b>	<b>\$ 34,942</b>				<b>\$ 8,522,190</b>	<b>\$ 16,931,794</b>	<b>\$ 11,135,244</b>	<b>\$ 16,797,692</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 3,674,592		\$ 127,443				\$ 3,802,034	\$ 8,082,030	\$ 3,668,051	\$ 7,529,851	
Temp Help	\$ 14,951						\$ 14,951	\$ 50,000	\$ 43,995	\$ 50,000	
Overtime	\$ 1,639						\$ 1,639	\$ 7,500	\$ 7,644	\$ 7,500	
Staff Benefits	\$ 2,016,576		\$ 46,758				\$ 2,063,334	\$ 4,541,865	\$ 2,342,022	\$ 4,733,548	
	<b>\$ 5,707,758</b>		<b>\$ 174,201</b>				<b>\$ 5,881,958</b>	<b>\$ 12,681,395</b>	<b>\$ 6,061,712</b>	<b>\$ 12,320,899</b>	
Operating Expenses and Equipment											
General Expense	\$ 99,348		\$ 5,068				\$ 104,416	\$ 293,423	\$ 81,976	\$ 213,494	
Printing	\$ 10,427						\$ 10,427	\$ 31,000	\$ 13,690	\$ 36,000	
Telecommunications	\$ 39,712						\$ 39,712	\$ 91,000	\$ 36,178	\$ 89,646	
Postage	\$ 11,172						\$ 11,172	\$ 90,600	\$ 15,041	\$ 80,600	
Insurance	\$ 13,803						\$ 13,803	\$ 16,000	\$ 14,852	\$ 13,000	
In-State Travel	\$ 4,924		\$ 47				\$ 4,971	\$ 8,500	\$ 4,018	\$ 7,000	
Out-of-State Travel											
Training	\$ 2,016		\$ 1,920				\$ 3,936	\$ 10,000	\$ 4,821	\$ 7,500	
Security Services	\$ 270,403		\$ 22,015				\$ 292,418	\$ 612,000	\$ 293,579	\$ 590,000	
Facility Operations	\$ 34,171						\$ 34,171	\$ 57,200	\$ 29,191	\$ 109,624	
Utilities											
Contracted Services	\$ 653,950	\$ 0					\$ 653,950	\$ 2,147,734	\$ 563,526	\$ 1,894,326	
Consulting and Professional Services	\$ 5,335						\$ 5,335	\$ 43,000	\$ 4,900	\$ 52,000	
Information Technology	\$ 150,304						\$ 150,304	\$ 604,255	\$ 412,284	\$ 1,342,226	
Major Equipment	\$ 147,276						\$ 147,276	\$ 99,555	\$ 37,327		
Other Items of Expense	\$ 385						\$ 385	\$ 630	\$ 478	\$ 900	
	<b>\$ 1,443,226</b>	<b>\$ 0</b>	<b>\$ 29,050</b>				<b>\$ 1,472,276</b>	<b>\$ 4,104,897</b>	<b>\$ 1,511,860</b>	<b>\$ 4,436,316</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 32,344						\$ 32,344	\$ 93,000	\$ 30,098	\$ 92,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (4,746)		\$ 4,746				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 166						\$ 166		\$ (159)		
	<b>\$ 27,763</b>		<b>\$ 4,746</b>				<b>\$ 32,509</b>	<b>\$ 93,000</b>	<b>\$ 29,939</b>	<b>\$ 92,000</b>	
<b>Total Expenditures</b>	<b>\$ 7,178,747</b>	<b>\$ 0</b>	<b>\$ 207,997</b>				<b>\$ 7,386,744</b>	<b>\$ 16,879,292</b>	<b>\$ 7,603,510</b>	<b>\$ 16,849,215</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,017,619	\$ 290,882	\$ (173,055)				\$ 1,135,446	\$ 52,502	\$ 3,531,734	\$ (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)	\$ 1,773,401	\$ 786,304	\$ (173,055)				\$ 2,386,651	\$ 1,303,707	\$ 4,785,397	\$ 1,202,140	

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

For the month ended December										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 2,204,369	\$ 155,463					\$ 2,359,832	\$ 5,047,321	\$ 2,365,773	\$ 4,181,538
Traffic & Other Infractions	\$ 183,444	\$ 5,339					\$ 188,783	\$ 644,770	\$ 189,310	\$ 772,928
Other Criminal Cases	\$ 402,803	\$ 1,385					\$ 404,188	\$ 1,266,197	\$ 491,049	\$ 1,247,701
Civil	\$ 649,100	\$ 1,792					\$ 650,892	\$ 1,112,563	\$ 636,155	\$ 1,128,367
Family & Children Services	\$ 655,963	\$ 35,529			\$ 0		\$ 691,493	\$ 1,208,955	\$ 733,578	\$ 1,472,731
Probate, Guardianship & Mental Health Services	\$ 7,317						\$ 7,317	\$ 141,879	\$ 8,069	\$ 138,171
Juvenile Dependency Services	\$ 129,215	\$ 231,717					\$ 360,932	\$ 993,133	\$ 316,481	\$ 1,090,991
Juvenile Delinquency Services	\$ 57,230	\$ 467					\$ 57,696	\$ 153,485	\$ 58,806	\$ 148,564
Other Court Operations	\$ 60,952						\$ 60,952	\$ 95,549	\$ 90,911	\$ 93,127
Court Interpreters	\$ 216,799	\$ 250,461					\$ 467,260	\$ 913,916	\$ 495,004	\$ 1,046,067
Jury Services	\$ 156,529	\$ 32,607	\$ 32,344			\$ 166	\$ 221,646	\$ 479,527	\$ 217,960	\$ 469,336
Security		\$ 270,403					\$ 270,403		\$ 279,414	
Trial Court Operations Program	\$ 4,723,720	\$ 985,164	\$ 32,344		\$ 0	\$ 166	\$ 5,741,394	\$ 12,057,295	\$ 5,882,510	\$ 11,789,521
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 260,148	\$ 72,346					\$ 332,494	\$ 1,496,903	\$ 486,028	\$ 1,346,378
Fiscal Services	\$ 152,480	\$ 11,864					\$ 164,344	\$ 434,267	\$ 154,655	\$ 405,085
Human Resources	\$ 146,402	\$ 9,867					\$ 156,269	\$ 350,523	\$ 165,779	\$ 336,093
Business & Facilities Services	\$ 310,012	\$ 23,202					\$ 333,214	\$ 1,656,937	\$ 226,805	\$ 1,033,316
Information Technology	\$ 289,197	\$ 369,832					\$ 659,029	\$ 883,368	\$ 687,733	\$ 1,938,822
Court Administration Program	\$ 1,158,238	\$ 487,112					\$ 1,645,350	\$ 4,821,997	\$ 1,721,000	\$ 5,059,694
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 5,881,958</b>	<b>\$ 1,472,276</b>	<b>\$ 32,344</b>		<b>\$ 0</b>	<b>\$ 166</b>	<b>\$ 7,386,744</b>	<b>\$ 16,879,292</b>	<b>\$ 7,603,510</b>	<b>\$ 16,849,215</b>