Superior Court of California, County of Madera
Trial Court Operations Fund
Balance Sheet
For the month ended June of Fiscal Year 2025/26
(Unaudited)

ASSETS	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Operations	$ (701,468)	$ 647,261	-	-	-	-	$ 14,095	$ (40,113)	$ (26,248)
Payroll	-	-	-	-	-	-	-	-	-
Jury	-	-	-	-	-	-	-	-	-
Revolving	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-
Civil Filing Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	$ (4,389)	$ (4,389)	$ (6,197)
Credit Card	-	-	-	-	-	-	-	-	-
Cash on Hand	$ 2,600	-	-	-	-	-	-	$ 2,600	$ 2,600
Cash with County	-	-	-	-	-	-	-	-	$ (676,380)
Cash Outside of the JCC	-	-	-	-	-	-	-	-	-
Cash Held with the JCC	-	-	-	-	-	-	-	-	-
Cash Equivalents	$ 2,142,641	-	-	-	-	-	$ 621,606	$ 2,764,247	$ 2,893,447
Total Cash and Cash Equivalents	$ 1,443,773	$ 647,261	-	-	-	-	$ 631,312	$ 2,722,346	$ 2,187,222
Short-Term Investment	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-	-	-	-
Accrued Revenue	$ 678	$ 2,067	-	-	-	-	-	$ 2,745	$ 12,539
Accounts Receivable - General	-	-	-	-	-	-	-	-	-
Dishonored Checks	-	-	-	-	-	-	-	-	-
Due From Employee	-	-	-	-	-	-	-	-	-
Civil Jury Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	-	-	-
Due From Other Funds	$ 93,062	-	-	-	-	-	-	$ 93,062	$ 95,340
Due From Other Governments	$ 69,434	$ 774	-	-	-	-	-	$ 70,208	$ 97,966
Due From Other Courts	-	-	-	-	-	-	-	-	-
Due From State	$ 364,149	$ 9,143	$ 129,707	-	-	-	-	$ 502,999	$ 446,840
Trust Due To/From	-	-	-	-	-	-	-	-	-
Distribution Due To/From	-	-	-	-	-	-	-	-	-
Civil Filing Fee Due To/From	-	-	-	-	-	-	-	-	-
General Due To/From	$ 332	-	-	-	-	-	-	$ 332	$ 378
Total Receivables	$ 527,656	$ 11,983	$ 129,707	-	-	-	-	$ 669,346	$ 653,062
Prepaid Expenses - General	-	-	-	-	-	-	-	-	-
Salary and Travel Advances	-	-	-	-	-	-	-	-	-
Counties	-	-	-	-	-	-	-	-	-
Total Prepaid Expenses	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-
Total Other Assets	-	-	-	-	-	-	-	-	-
Total Assets	$ 1,971,429	$ 659,243	$ 129,707	-	-	-	$ 631,312	$ 3,391,692	$ 2,840,284

LIABILITIES AND FUND BALANCES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Accrued Liabilities	$ 101,659	-	$ 705	-	-	-	-	$ 102,363	$ 76,099
Accounts Payable - General	$ 58,613	-	$ 4,631	-	-	-	-	$ 63,244	$ 50,002
Due to Other Funds	-	$ 1,203	$ 91,859	-	-	-	$ 332	$ 93,394	$ 95,717
Due to Other Courts	-	-	-	-	-	-	-	-	-
Due to State	$ 60,183	-	-	-	-	-	-	$ 60,183	$ 38,031
TC145 Liability	-	-	-	-	-	-	$ 151,191	$ 151,191	$ 156,970
Due to Other Governments	$ 189,617	$ 80,823	-	-	-	-	-	$ 270,440	$ 490,922
AB145 Due to Other Government Agency	-	-	-	-	-	-	-	-	-
Due to Other Public Agencies	-	-	-	-	-	-	-	-	-
Sales and Use Tax	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	$ 630	$ 630	$ 636
Miscellaneous Accts. Pay. and Accrued Liab.	-	-	-	-	-	-	-	-	-
Total Accounts Payable and Accrued Liab.	$ 410,072	$ 82,026	$ 97,194	-	-	-	$ 152,154	$ 741,446	$ 908,377
Civil	-	-	-	-	-	-	$ 297,032	$ 297,032	$ 455,988
Criminal	-	-	-	-	-	-	$ 102,241	$ 102,241	$ 109,939
Unreconciled - Civil and Criminal	-	-	-	-	-	-	-	-	-
Trust Held Outside of the JCC	-	-	-	-	-	-	-	-	-
Trust Interest Payable	-	-	-	-	-	-	$ 78,076	$ 78,076	$ 84,395
Miscellaneous Trust	-	-	-	-	-	-	-	-	-
Total Trust Deposits	-	-	-	-	-	-	$ 477,349	$ 477,349	$ 650,322
Accrued Payroll	-	-	-	-	-	-	-	-	-
Benefits Payable	-	-	-	-	-	-	-	-	-
Deferred Compensation Payable	-	-	-	-	-	-	-	-	-
Deductions Payable	-	-	-	-	-	-	-	-	-
Payroll Clearing	$ 364,036	-	$ 32,513	-	-	-	-	$ 396,549	-
Total Payroll Liabilities	$ 364,036	-	$ 32,513	-	-	-	-	$ 396,549	-
Revenue Collected in Advance	$ 158,100	-	-	-	-	-	-	$ 158,100	-
Liabilities For Deposits	$ 21,154	-	-	-	-	-	$ 1,810	$ 22,964	$ 28,557
Jury Fees - Non-Interest	-	-	-	-	-	-	-	-	$ 1,822
Fees - Partial Payment & Overpayment	-	-	-	-	-	-	-	-	-
Uncleared Collections	-	-	-	-	-	-	-	-	-
Other Miscellaneous Liabilities	-	-	-	-	-	-	-	-	-
Total Other Liabilities	$ 179,254	-	-	-	-	-	$ 1,810	$ 181,064	$ 30,379
Total Liabilities	$ 953,362	$ 82,026	$ 129,707	-	-	-	$ 631,312	$ 1,796,407	$ 1,589,079
Total Fund Balance	$ 1,018,067	$ 577,217	-	-	-	-	-	$ 1,595,285	$ 1,251,205
Total Liabilities and Fund Balance	$ 1,971,429	$ 659,243	$ 129,707	-	-	-	$ 631,312	$ 3,391,692	$ 2,840,284

Superior Court of California, County of Madera
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the month ended June of Fiscal Year 2025/26
(Unaudited)

REVENUES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
State Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Trial Court Trust Fund	$ 12,794,494	$ 53,824	-	-	-	-	-	$ 12,848,317	$ 13,043,516	$ 12,306,774	$ 12,349,175
Improvement and Modernization Fund	$ 64,524	-	-	-	-	-	-	$ 64,524	$ 20,094	$ 674,954	$ 674,797
Judges' Compensation (0150019)	-	-	-	-	-	-	-	-	-	-	-
Court Interpreter (0150037)	$ 983,686	-	-	-	-	-	-	$ 983,686	$ 914,937	$ 1,003,244	$ 831,030
Civil Coordination Reimbursement (0150091)	-	-	-	-	-	-	-	-	-	-	-
MOU Reimbursements (0150010 and General)	$ 1,366,540	-	-	-	-	-	-	$ 1,366,540	$ 1,332,045	$ 1,419,615	$ 1,253,984
Other Miscellaneous	$ 394,272	$ 257,401	-	-	-	-	-	$ 651,672	$ 755,927	$ 656,254	$ 656,254
Total State Financing Sources	$ 15,603,514	$ 311,225	-	-	-	-	-	$ 15,914,739	$ 16,066,519	$ 16,060,841	$ 15,765,240
Grants	-	-	-	-	-	-	-	-	-	-	-
AB 1058 Commissioner/Facilitator	-	-	$ 398,906	-	-	-	-	$ 398,906	$ 397,441	$ 374,489	$ 397,491
Other Judicial Council Grants	-	-	$ 20,365	-	-	-	-	$ 20,365	$ 19,434	$ 23,584	$ 22,378
Non-Judicial Council Grants	-	-	-	-	-	-	-	-	-	-	-
Total Grants	-	-	$ 419,271	-	-	-	-	$ 419,271	$ 416,875	$ 398,073	$ 419,869
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Interest Income	$ 74,823	$ 43,414	-	-	-	-	-	$ 118,237	$ 110,000	$ 184,515	$ 150,000
Investment Income	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Local Fees	$ 23,106	$ 12,879	-	-	-	-	-	$ 35,986	$ 42,400	$ 42,168	$ 32,600
Non-Fee Revenues	-	-	-	-	-	-	-	-	-	-	-
Enhanced Collections	-	-	-	-	-	-	-	-	-	-	-
Escheatment	$ 44,444	-	-	-	-	-	-	$ 44,444	$ 43,147	$ 319,355	$ 186,000
Prior Year Revenue	$ 249	-	-	-	-	-	-	$ 249	-	$ 14,058	-
County Program - Restricted	-	$ 930	-	-	-	-	-	$ 930	$ 600	$ 888	$ 600
Reimbursement Other	$ 269,998	-	-	-	-	-	-	$ 269,998	$ 252,003	$ 294,784	$ 243,108
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	$ 443	-	-	-	-	-	-	$ 443	$ 250	$ 433	$ 275
Total Other Financing Sources	$ 413,063	$ 57,223	-	-	-	-	-	$ 470,286	$ 448,400	$ 856,200	$ 612,583
TOTAL REVENUES	$ 16,016,578	$ 368,448	$ 419,271	-	-	-	-	$ 16,804,296	$ 16,931,794	$ 17,315,114	$ 16,797,692

EXPENDITURES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Personnel Services	-	-	-	-	-	-	-	-	-	-	-
Salaries - Permanent	$ 7,492,406	$ 15,474	$ 264,700	-	-	-	-	$ 7,772,580	$ 8,082,030	$ 7,784,400	$ 7,529,851
Temp Help	$ 26,683	-	-	-	-	-	-	$ 26,683	$ 50,000	$ 89,625	$ 50,000
Overtime	$ 2,242	-	-	-	-	-	-	$ 2,242	$ 7,500	$ 12,554	$ 7,500
Staff Benefits	$ 4,285,939	-	$ 103,346	-	-	-	-	$ 4,389,285	$ 4,541,865	$ 4,574,246	$ 4,733,548
Total Personnel Services	$ 11,807,271	$ 15,474	$ 368,046	-	-	-	-	$ 12,190,790	$ 12,681,395	$ 12,460,825	$ 12,320,899
Operating Expenses and Equipment	-	-	-	-	-	-	-	-	-	-	-
General Expense	$ 318,244	-	$ 11,438	-	-	-	-	$ 329,682	$ 293,423	$ 255,553	$ 213,494
Printing	$ 29,755	-	-	-	-	-	-	$ 29,755	$ 31,000	$ 30,805	$ 36,000
Telecommunications	$ 113,374	-	-	-	-	-	-	$ 113,374	$ 91,000	$ 82,609	$ 89,646
Postage	$ 90,733	-	-	-	-	-	-	$ 90,733	$ 90,600	$ 100,106	$ 80,600
Insurance	$ 13,803	-	-	-	-	-	-	$ 13,803	$ 16,000	$ 15,767	$ 13,000
In-State Travel	$ 10,790	-	$ 47	-	-	-	-	$ 10,837	$ 8,500	$ 6,321	$ 7,000
Out-of-State Travel	-	-	-	-	-	-	-	-	-	-	-
Training	$ 4,760	-	$ 1,920	-	-	-	-	$ 6,680	$ 10,000	$ 8,458	$ 7,500
Security Services	$ 530,004	-	$ 52,562	-	-	-	-	$ 582,565	$ 612,000	$ 581,084	$ 590,000
Facility Operations	$ 53,425	-	-	-	-	-	-	$ 53,425	$ 57,200	$ 79,922	$ 109,624
Utilities	-	-	-	-	-	-	-	-	-	-	-
Contracted Services	$ 1,661,114	$ 268,139	-	-	-	-	-	$ 1,929,253	$ 2,147,734	$ 2,104,142	$ 1,894,326
Consulting and Professional Services	$ 58,439	-	-	-	-	-	-	$ 58,439	$ 43,000	$ 42,624	$ 52,000
Information Technology	$ 631,239	$ 3,500	$ 931	-	-	-	-	$ 635,670	$ 604,255	$ 1,388,267	$ 1,342,226
Major Equipment	$ 315,929	-	-	-	-	-	-	$ 315,929	$ 99,555	$ 64,957	-
Other Items of Expense	$ 834	-	-	-	-	-	-	$ 834	$ 630	$ 583	$ 900
Total Operating Expenses and Equipment	$ 3,832,442	$ 271,639	$ 66,898	-	-	-	-	$ 4,170,979	$ 4,104,897	$ 4,761,197	$ 4,436,316
Special Items of Expense	-	-	-	-	-	-	-	-	-	-	-
Grand Jury	-	-	-	-	-	-	-	-	-	-	-
Jury Costs	$ 99,622	-	-	-	-	-	-	$ 99,622	$ 93,000	$ 97,070	$ 92,000
Judgements, Settlements and Claims	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Capital Costs	-	-	-	-	-	-	-	-	-	-	-
Internal Cost Recovery	$ (69,722)	-	$ 69,722	-	-	-	-	-	-	-	-
Prior Year Expense Adjustment	$ (1,175)	-	-	-	-	-	-	$ (1,175)	-	$ (1,520)	-
Total Special Items of Expense	$ 28,725	-	$ 69,722	-	-	-	-	$ 98,447	$ 93,000	$ 95,550	$ 92,000
TOTAL EXPENDITURES	$ 15,668,438	$ 287,113	$ 504,666	-	-	-	-	$ 16,460,217	$ 16,879,292	$ 17,317,572	$ 16,849,215

FUND BALANCE	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Excess (Deficit) of Revenues Over Expenditures	$ 348,140	$ 81,335	$ (85,395)	-	-	-	-	$ 344,080	$ 52,502	$ (2,458)	$ (51,523)
Operating Transfers In (Out)	$ (85,855)	$ 460	$ 85,395	-	-	-	-	-	-	-	-
Fund Balance (Deficit)	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance (Deficit)	$ 755,782	$ 495,423	-	-	-	-	-	$ 1,251,205	$ 1,251,205	$ 1,253,663	$ 1,253,663
ENDING BALANCE (Deficit)	$ 1,018,067	$ 577,217	-	-	-	-	-	$ 1,595,285	$ 1,303,707	$ 1,251,205	$ 1,202,140

Superior Court of California, County of Madera
Trial Court Operations Fund
Statement of Program Expenditures
For the month ended June of Fiscal Year 2025/26
(Unaudited)

PROGRAM EXPENDITURES:	Personnel Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Annual Budget	Prior Fiscal Year Total Actual Expense	Prior Fiscal Year Final Annual Budget
Judges & Courtroom Support	$ 4,395,837	$ 368,471	-	-	-	-	$ 4,764,307	$ 5,047,321	$ 4,814,215	$ 4,181,538
Traffic & Other Infractions	$ 375,128	$ 23,785	-	-	-	-	$ 398,913	$ 644,770	$ 406,725	$ 772,928
Other Criminal Cases	$ 827,010	$ 270,608	-	-	-	-	$ 1,097,618	$ 1,266,197	$ 1,261,805	$ 1,247,701
Civil	$ 1,310,896	$ 16,476	-	-	-	-	$ 1,327,372	$ 1,112,563	$ 1,601,246	$ 1,128,367
Family & Children Services	$ 1,373,211	$ 93,205	-	-	-	-	$ 1,466,416	$ 1,208,955	$ 1,504,334	$ 1,472,731
Probate, Guardianship & Mental Health Services	$ 14,262	-	-	-	-	-	$ 14,262	$ 141,879	$ 16,167	$ 138,171
Juvenile Dependency Services	$ 287,091	$ 798,679	-	-	-	-	$ 1,085,770	$ 993,133	$ 1,098,660	$ 1,090,991
Juvenile Delinquency Services	$ 119,555	$ 966	-	-	-	-	$ 120,521	$ 153,485	$ 122,450	$ 148,564
Other Court Operations	$ 132,391	-	-	-	-	-	$ 132,391	$ 95,549	$ 190,565	$ 93,127
Court Interpreters	$ 468,021	$ 523,719	-	-	-	-	$ 991,740	$ 913,916	$ 1,035,089	$ 1,046,067
Jury Services	$ 302,952	$ 91,287	$ 99,622	-	-	$ 166	$ 494,027	$ 479,527	$ 503,304	$ 469,336
Security	-	$ 530,004	-	-	-	-	$ 530,004	-	$ 528,670	-
Trial Court Operations Program	$ 9,606,355	$ 2,717,200	$ 99,622	-	-	$ 166	$ 12,423,343	$ 12,057,295	$ 13,083,228	$ 11,789,521
Enhanced Collections	-	-	-	-	-	-	-	-	-	-
Other Non-Court Operations	-	-	-	-	-	-	-	-	-	-
Non-Court Operations Program	-	-	-	-	-	-	-	-	-	-
Executive Office	$ 630,216	$ 213,800	-	-	-	$ (24)	$ 843,993	$ 1,496,903	$ 993,228	$ 1,346,378
Fiscal Services	$ 325,090	$ 34,955	-	-	-	$ (1,317)	$ 358,728	$ 434,267	$ 330,124	$ 405,085
Human Resources	$ 310,478	$ 65,661	-	-	-	-	$ 376,139	$ 350,523	$ 386,250	$ 336,093
Business & Facilities Services	$ 694,850	$ 96,465	-	-	-	-	$ 791,314	$ 1,656,937	$ 460,425	$ 1,033,316
Information Technology	$ 623,801	$ 1,042,898	-	-	-	-	$ 1,666,699	$ 883,368	$ 2,064,317	$ 1,938,822
Court Administration Program	$ 2,584,436	$ 1,453,779	-	-	-	$ (1,341)	$ 4,036,874	$ 4,821,997	$ 4,234,344	$ 5,059,694
Expenditures Not Distributed or Posted to a Program	-	-	-	-	-	-	-	-	-	-
Prior Year Adjustments Not Posted to a Program	-	-	-	-	-	-	-	-	-	-
TOTAL PROGRAM EXPENDITURES	$ 12,190,790	$ 4,170,979	$ 99,622	-	-	$ (1,175)	$ 16,460,217	$ 16,879,292	$ 17,317,572	$ 16,849,215