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.

Amanda Toste
Signature of Presiding Judge or Court Executive

8/15/2025
Date

Merced
Court

2024-25 Q4
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Merced

Court

2024-25 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Merced

Court

2024-25 Q4

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	157.0	142.0	140.0	140.0	141.0

[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 Merced
Trial Court Operations Fund
Balance Sheet
(Unaudited)

	For the month ended June								
	Fiscal Year 2024/25								2023/24
	Governmental Funds								
		Special Revenue							
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
ASSETS									
Operations	$ (851,697)	$ 743,575	$ 0	$ 0			$ 33,815	$ (74,307)	$ (57,033)
Payroll	$ 0							$ 0	$ 0
Jury									
Revolving	$ 27,000							$ 27,000	$ 27,000
Other									
Distribution							$ 0	$ 0	$ 95,450
Civil Filing Fees							$ 0	$ 0	$ 0
Trust							$ (10,846)	$ (10,846)	$ (539)
Credit Card									
Cash on Hand	$ 10,800							$ 10,800	$ 10,800
Cash with County	$ 0						$ 0	$ 0	$ 0
Cash Outside of the JCC							$ 880,019	$ 880,019	$ 880,019
Cash Held with the JCC	$ 13,385							$ 13,385	$ 89,568
Cash Equivalents	$ 1,977,845						$ 2,458,746	$ 4,436,591	$ 6,432,425
Total Cash and Cash Equivalents	$ 1,177,334	$ 743,575	$ 0	$ 0			$ 3,361,733	$ 5,282,642	$ 7,477,691
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	$ 28,869	$ 52,731		$ 0				$ 81,599	$ 56,266
Accounts Receivable - General	$ 0							$ 0	$ 696
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	$ 269,434							$ 269,434	$ 334,489
Due From Other Governments	$ 6,065	$ 13,100	$ 0				$ 9,964	$ 29,129	$ 23,129
Due From Other Courts									
Due From State	$ 436,955	$ 13,634	$ 273,867					$ 724,456	$ 623,727
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	$ 2,121							$ 2,121	$ 1,852
Total Receivables	$ 743,445	$ 79,465	$ 273,867	$ 0			$ 9,964	$ 1,106,740	$ 1,040,160
Prepaid Expenses - General	$ 0							$ 0	$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	$ 0							$ 0	$ 0
Other Assets	$ 0			$ 2,565,701				$ 2,565,701	$ 2,551,957
Total Other Assets	$ 0			$ 2,565,701				$ 2,565,701	$ 2,551,957
Total Assets	$ 1,920,779	$ 823,040	$ 273,867	$ 2,565,701			$ 3,371,697	$ 8,955,084	$ 11,069,808
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	$ 199,464	$ 2,940	$ 50,770					$ 253,174	$ 340,551
Accounts Payable - General	$ 1,210	$ 0	$ 0	$ 0			$ 0	$ 1,210	$ 8,426
Due to Other Funds	$ 0	$ 46,338	$ 223,097				$ 2,121	$ 271,556	$ 336,341
Due to Other Courts									
Due to State	$ 199,570	$ 193						$ 199,763	$ 373,260
TC145 Liability							$ 275,230	$ 275,230	$ 313,970
Due to Other Governments	$ 2,930	$ 0						$ 2,930	$ 348,012
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	$ 0							$ 0	$ 0
Interest							$ 1,038	$ 1,038	$ 1,230
Miscellaneous Accts. Pay. and Accrued Liab.	$ 0						$ 0	$ 0	
Total Accounts Payable and Accrued Liab.	$ 403,174	$ 49,471	$ 273,867	$ 0			$ 278,389	$ 1,004,901	$ 1,721,790
Civil							$ 1,668,089	$ 1,668,089	$ 2,564,166
Criminal							$ 292,009	$ 292,009	$ 289,447
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							$ 880,019	$ 880,019	$ 880,019
Trust Interest Payable							$ 242,077	$ 242,077	$ 183,529
Miscellaneous Trust									
Total Trust Deposits							$ 3,082,194	$ 3,082,194	$ 3,917,160
Accrued Payroll	$ 677,787							$ 677,787	$ 538,867
Benefits Payable	$ 759							$ 759	$ 0
Deferred Compensation Payable	$ 0							$ 0	$ 0
Deductions Payable	$ 2							$ 2	$ 37
Payroll Clearing	$ (3,963)							$ (3,963)	$ (6,313)
Total Payroll Liabilities	$ 674,586							$ 674,586	$ 532,591
Revenue Collected in Advance	$ 44,200	$ 100,935	$ 0					$ 145,135	$ 507,320
Liabilities For Deposits	$ 43,071	$ 179					$ 11,114	$ 54,364	$ 46,250
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	$ 87,271	$ 101,114	$ 0				$ 11,114	$ 199,499	$ 553,569
Total Liabilities	$ 1,165,030	$ 150,586	$ 273,867	$ 0			$ 3,371,697	$ 4,961,179	$ 6,725,110
Total Fund Balance	$ 755,749	$ 672,455	$ 0	$ 2,565,701				$ 3,993,905	$ 4,344,698
Total Liabilities and Fund Balance	$ 1,920,779	$ 823,040	$ 273,867	$ 2,565,701			$ 3,371,697	$ 8,955,084	$ 11,069,808

Superior Court of California, County of Merced
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
(Unaudited)

	For the month ended June										
	Fiscal Year 2024/25									2023/24	
	Governmental Funds										
		Special Revenue									
	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
REVENUES											
State Financing Sources											
Trial Court Trust Fund	$ 16,374,894	$ 57,673		$ 310,000				$ 16,742,567	$ 16,738,426	$ 16,977,738	$ 16,777,276
Improvement and Modernization Fund	$ 36,258							$ 36,258	$ 168,021	$ 45,442	$ 238,724
Judges' Compensation (0150019)											
Court Interpreter (0150037)	$ 1,507,039							$ 1,507,039	$ 1,182,663	$ 1,291,061	$ 1,164,572
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	$ 1,672,917							$ 1,672,917	$ 1,512,985	$ 1,512,131	$ 1,390,881
Other Miscellaneous	$ 774,827	$ 920,870						$ 1,695,697	$ 1,782,726	$ 1,797,497	$ 2,242,229
	$ 20,365,935	$ 978,543		$ 310,000				$ 21,654,478	$ 21,384,821	$ 21,623,869	$ 21,813,682
Grants											
AB 1058 Commissioner/Facilitator			$ 808,737					$ 808,737	$ 812,146	$ 750,884	$ 812,056
Other Judicial Council Grants			$ 19,433					$ 19,433	$ 17,756	$ 13,058	$ 12,000
Non-Judicial Council Grants			$ 343,015					$ 343,015	$ 275,000	$ 328,469	$ 200,000
			$ 1,171,186					$ 1,171,186	$ 1,104,902	$ 1,092,411	$ 1,024,056
Other Financing Sources											
Interest Income	$ 164,572	$ 36,778		$ 105,451				$ 306,801	$ 360,000	$ 375,981	$ 200,000
Investment Income											
Donations											
Local Fees	$ 39,138	$ 29,695						$ 68,833	$ 68,000	$ 69,970	$ 79,425
Non-Fee Revenues		$ 18,042						$ 18,042	$ 18,500	$ 10,558	$ 14,000
Enhanced Collections		$ 535,735						$ 535,735	$ 490,000	$ 487,454	$ 465,000
Escheatment											
Prior Year Revenue	$ 20,753	$ 48						$ 20,801		$ (58,748)	
County Program - Restricted		$ 95,266						$ 95,266	$ 56,200	$ 71,978	$ 46,800
Reimbursement Other	$ 22,440							$ 22,440	$ 21,000	$ 21,660	$ 20,000
Sale of Fixed Assets											
Other Miscellaneous	$ 741							$ 741	$ 3,700	$ 4,072	$ 100
	$ 247,645	$ 715,563		$ 105,451				$ 1,068,659	$ 1,017,400	$ 982,923	$ 825,325
Total Revenues	$ 20,613,580	$ 1,694,106	$ 1,171,186	$ 415,451				$ 23,894,323	$ 23,507,123	$ 23,699,204	$ 23,663,063
EXPENDITURES											
Personnel Services											
Salaries - Permanent	$ 9,122,792	$ 419,206	$ 418,778					$ 9,960,776	$ 9,616,573	$ 9,696,286	$ 9,325,241
Temp Help											
Overtime	$ 27,344							$ 27,344	$ 20,000	$ 36,916	$ 35,000
Staff Benefits	$ 6,504,337	$ 333,822	$ 468,527					$ 7,306,686	$ 7,982,514	$ 7,022,650	$ 6,968,974
	$ 15,654,473	$ 753,028	$ 887,305					$ 17,294,806	$ 17,619,087	$ 16,755,853	$ 16,329,215
Operating Expenses and Equipment											
General Expense	$ 370,744	$ 7,479						$ 378,223	$ 244,050	$ 769,127	$ 556,390
Printing	$ 16,525	$ 12,407						$ 28,931	$ 27,800	$ 23,765	$ 28,500
Telecommunications	$ 86,405							$ 86,405	$ 98,350	$ 96,438	$ 121,760
Postage	$ 147,910	$ 10,402						$ 158,312	$ 150,000	$ 146,073	$ 160,000
Insurance	$ 18,054							$ 18,054	$ 17,500	$ 16,236	$ 12,500
In-State Travel	$ 10,882	$ 298	$ 2,130					$ 13,310	$ 22,000	$ 23,865	$ 17,000
Out-of-State Travel											
Training	$ 7,181		$ 2,690					$ 9,870	$ 5,000	$ 8,891	$ 4,000
Security Services	$ 1,189							$ 1,189	$ 2,000	$ 1,799	$ 2,500
Facility Operations	$ 440,711	$ 478	$ 3,866					$ 445,055	$ 485,175	$ 378,045	$ 430,780
Utilities									$ 100	$ 4	$ 100
Contracted Services	$ 3,051,828	$ 798,444	$ 386,892					$ 4,237,164	$ 3,828,470	$ 3,736,121	$ 4,686,091
Consulting and Professional Services	$ 35,160							$ 35,160	$ 39,500	$ 44,391	$ 39,500
Information Technology	$ 596,534	$ 10,000						$ 606,534	$ 566,465	$ 605,424	$ 660,040
Major Equipment	$ 407,173							$ 407,173	$ 471,373	$ 484,594	$ 439,699
Other Items of Expense	$ 5,500							$ 5,500	$ 3,050	$ 2,522	$ 4,800
	$ 5,195,795	$ 839,509	$ 395,577					$ 6,430,882	$ 5,960,833	$ 6,337,296	$ 7,163,660
Special Items of Expense											
Grand Jury		$ 1,512						$ 1,512	$ 5,000	$ 1,317	$ 5,000
Jury Costs	$ 145,470							$ 145,470	$ 120,000	$ 115,638	$ 90,000
Judgements, Settlements and Claims											
Debt Service				$ 401,781				$ 401,781	$ 363,000	$ 160,840	$ 363,000
Other											
Capital Costs											
Internal Cost Recovery	$ (153,155)	$ 3,894	$ 149,261					$ 0	$ 1	$ 0	$ 0
Prior Year Expense Adjustment	$ (29,335)							$ (29,335)		$ (988)	
	$ (37,020)	$ 5,407	$ 149,261	$ 401,781				$ 519,429	$ 488,001	$ 276,807	$ 458,000
Total Expenditures	$ 20,813,248	$ 1,597,944	$ 1,432,143	$ 401,781				$ 24,245,116	$ 24,067,921	$ 23,369,955	$ 23,950,875
Excess (Deficit) of Revenues Over Expenditures	$ (199,668)	$ 96,163	$ (260,957)	$ 13,670				$ (350,793)	$ (560,798)	$ 329,248	$ (287,812)
Operating Transfers In (Out)	$ (278,412)	$ 17,455	$ 260,957					$ 0	$ 0	$ 0	$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	$ 1,233,829	$ 558,837	$ 0	$ 2,552,031				$ 4,344,698	$ 4,344,698	$ 4,015,449	$ 4,015,449
Ending Balance (Deficit)	$ 755,749	$ 672,455	$ 0	$ 2,565,701				$ 3,993,905	$ 3,783,900	$ 4,344,698	$ 3,727,637

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

	For the month ended June									
	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	$ 4,613,571	$ 571,559					$ 5,185,131	$ 5,522,918	$ 4,959,355	$ 6,271,010
Traffic & Other Infractions	$ 786,935	$ 2,716					$ 789,651	$ 1,538,940	$ 854,291	$ 1,036,093
Other Criminal Cases	$ 1,259,418	$ 4,866					$ 1,264,284	$ 1,293,345	$ 1,221,081	$ 1,800,388
Civil	$ 1,022,384	$ 47,723					$ 1,070,108	$ 1,074,949	$ 1,003,608	$ 1,150,496
Family & Children Services	$ 1,664,574	$ 356,629			$ 149,261		$ 2,170,464	$ 2,637,582	$ 2,033,238	$ 2,260,989
Probate, Guardianship & Mental Health Services		$ 3,083					$ 3,083	$ 548,756	$ 4,462	
Juvenile Dependency Services		$ 1,175,170					$ 1,175,170	$ 1,166,820	$ 1,017,433	$ 1,052,809
Juvenile Delinquency Services		$ 375					$ 375		$ 396	$ 85,559
Other Court Operations	$ 462,178	$ 3,221			$ 64,916		$ 530,315	$ 758,657	$ 576,207	$ 530,985
Court Interpreters	$ 517,099	$ 1,029,413					$ 1,546,511	$ 1,380,817	$ 1,341,522	$ 1,199,027
Jury Services		$ 128,927	$ 145,470				$ 274,397	$ 226,150	$ 242,896	$ 163,460
Security		$ 3,987					$ 3,987	$ 9,850	$ 6,910	$ 11,000
Trial Court Operations Program	$ 10,326,160	$ 3,327,670	$ 145,470		$ 214,177		$ 14,013,476	$ 16,158,784	$ 13,261,399	$ 15,561,816
Enhanced Collections	$ 534,638	$ 1,147					$ 535,785	$ 490,000	$ 487,458	$ 479,096
Other Non-Court Operations	$ 19,470		$ 1,512		$ 3,894		$ 24,877	$ 5,000	$ 23,125	$ 5,000
Non-Court Operations Program	$ 554,108	$ 1,147	$ 1,512		$ 3,894		$ 560,662	$ 495,000	$ 510,583	$ 484,096
Executive Office	$ 307,924	$ 2,100			$ (18,361)		$ 291,663	$ 301,939	$ 291,133	$ 306,150
Fiscal Services	$ 547,237	$ 936,974			$ (29,018)	$ 5,854	$ 1,461,046	$ 1,678,641	$ 1,613,562	$ 2,551,908
Human Resources	$ 2,885,969	$ 142,901			$ (23,721)	$ (31,276)	$ 2,973,873	$ 577,818	$ 2,853,362	$ 557,620
Business & Facilities Services	$ 1,764,781	$ 690,570	$ 401,781		$ (85,124)	$ (3,913)	$ 2,768,095	$ 2,583,200	$ 2,278,687	$ 1,986,372
Information Technology	$ 908,627	$ 1,329,520			$ (61,846)		$ 2,176,301	$ 2,272,539	$ 2,561,229	$ 2,502,913
Court Administration Program	$ 6,414,537	$ 3,102,065	$ 401,781		$ (218,071)	$ (29,335)	$ 9,670,978	$ 7,414,137	$ 9,597,973	$ 7,904,963
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	$ 17,294,806	$ 6,430,882	$ 548,764		$ 0	$ (29,335)	$ 24,245,116	$ 24,067,921	$ 23,369,955	$ 23,950,875