

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

10/13/2025

Date

Merced

Court

2025-26 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Merced

Court

2025-26 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Merced

Court

2025-26 Q1

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	158.0	142.15			

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 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	\$ (1,083,528)	\$ 1,142,235	\$ (130,620)	\$ 0			\$ 11,614	\$ (60,299)	\$ (65,354)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 27,000							\$ 27,000	\$ 27,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (12,068)	\$ (12,068)	\$ (104,421)
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	\$ 10,341
Cash Equivalents	\$ 3,424,214						\$ 2,415,900	\$ 5,840,114	\$ 8,229,203
Total Cash and Cash Equivalents	\$ 2,391,871	\$ 1,142,235	\$ (130,620)	\$ 0			\$ 3,295,465	\$ 6,698,951	\$ 8,987,587
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 25							\$ 25	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 1,576	\$ 0	\$ 0				\$ 9,964	\$ 11,540	\$ 16,956
Due From Other Courts									
Due From State	\$ 30,254	\$ 0	\$ 41,323					\$ 71,578	\$ 467,312
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 249							\$ 249	\$ 3,587
Total Receivables	\$ 32,104	\$ 0	\$ 41,323				\$ 9,964	\$ 83,392	\$ 487,855
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	\$ 2,423,975	\$ 1,142,235	\$ (89,297)	\$ 2,565,701			\$ 3,305,429	\$ 9,348,044	\$ 12,027,399
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,825	\$ 0	\$ 0				\$ 0	\$ 2,825	\$ 1,110
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 249	\$ 249	\$ 3,587
Due to Other Courts									
Due to State	\$ 187,583	\$ 193						\$ 187,776	\$ 293,863
TC145 Liability							\$ 261,638	\$ 261,638	\$ 242,208
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 8,252	\$ 8,252	\$ 12,415
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 190,407	\$ 193	\$ 0				\$ 270,140	\$ 460,741	\$ 553,183
Civil							\$ 1,666,409	\$ 1,666,409	\$ 1,995,183
Criminal							\$ 221,933	\$ 221,933	\$ 242,196
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 880,019	\$ 880,019	\$ 880,019
Trust Interest Payable							\$ 255,760	\$ 255,760	\$ 191,885
Miscellaneous Trust									
Total Trust Deposits							\$ 3,024,121	\$ 3,024,121	\$ 3,309,284
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 3,989							\$ 3,989	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (4)							\$ (4)	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 3,985							\$ 3,985	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 44,695	\$ 179					\$ 11,168	\$ 56,042	\$ 48,490
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 44,695	\$ 179	\$ 0				\$ 11,168	\$ 56,042	\$ 48,490
Total Liabilities	\$ 239,087	\$ 373	\$ 0				\$ 3,305,429	\$ 3,544,889	\$ 3,910,957
Total Fund Balance	\$ 2,184,888	\$ 1,141,862	\$ (89,297)	\$ 2,565,701				\$ 5,803,155	\$ 8,116,442
Total Liabilities and Fund Balance	\$ 2,423,975	\$ 1,142,235	\$ (89,297)	\$ 2,565,701			\$ 3,305,429	\$ 9,348,044	\$ 12,027,399

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 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	\$ 5,982,580	\$ 4,988						\$ 5,987,568	\$ 17,507,594	\$ 7,603,365	\$ 16,738,426
Improvement and Modernization Fund	\$ 149,488							\$ 149,488	\$ 229,946		\$ 168,021
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 201,793							\$ 201,793	\$ 1,234,534	\$ 173,214	\$ 1,182,663
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 239,653							\$ 239,653	\$ 1,651,057	\$ 324,258	\$ 1,512,985
Other Miscellaneous	\$ 113,074	\$ 609,371						\$ 722,445	\$ 1,403,791	\$ 1,002,076	\$ 1,782,726
	\$ 6,686,588	\$ 614,359						\$ 7,300,946	\$ 22,026,922	\$ 9,102,913	\$ 21,384,821
Grants											
AB 1058 Commissioner/Facilitator									\$ 825,613	\$ 259,154	\$ 812,146
Other Judicial Council Grants									\$ 19,248		\$ 17,756
Non-Judicial Council Grants			\$ (31,424)					\$ (31,424)	\$ 260,000	\$ 0	\$ 275,000
			\$ (31,424)					\$ (31,424)	\$ 1,104,861	\$ 259,154	\$ 1,104,902
Other Financing Sources											
Interest Income	\$ 20,102	\$ 19,729						\$ 39,831	\$ 300,000	\$ 62,869	\$ 360,000
Investment Income											
Donations											
Local Fees	\$ 6,774	\$ 6,979						\$ 13,753	\$ 67,900	\$ 13,218	\$ 68,000
Non-Fee Revenues		\$ (1,605)						\$ (1,605)	\$ 15,000	\$ 2,310	\$ 18,500
Enhanced Collections		\$ 92,823						\$ 92,823	\$ 545,000	\$ 83,608	\$ 490,000
Escheatment											
Prior Year Revenue	\$ (485)							\$ (485)		\$ 2,470	
County Program - Restricted		\$ 5,603						\$ 5,603	\$ 84,700	\$ 14,536	\$ 56,200
Reimbursement Other									\$ 22,440	\$ 5,460	\$ 21,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 97							\$ 97	\$ 1,000	\$ 80	\$ 3,700
	\$ 26,488	\$ 123,529						\$ 150,017	\$ 1,036,040	\$ 184,550	\$ 1,017,400
Total Revenues	\$ 6,713,076	\$ 737,887	\$ (31,424)					\$ 7,419,539	\$ 24,167,823	\$ 9,546,617	\$ 23,507,123
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,161,949	\$ 83,957	\$ 2,351					\$ 2,248,258	\$ 10,267,504	\$ 2,240,052	\$ 9,616,573
Temp Help											
Overtime	\$ 18,093							\$ 18,093	\$ 30,000	\$ 6,857	\$ 20,000
Staff Benefits	\$ 1,823,210	\$ 66,909	\$ 2,748					\$ 1,892,867	\$ 7,611,532	\$ 1,872,674	\$ 7,982,514
	\$ 4,003,252	\$ 150,866	\$ 5,099					\$ 4,159,218	\$ 17,909,036	\$ 4,119,583	\$ 17,619,087
Operating Expenses and Equipment											
General Expense	\$ 117,923	\$ 60						\$ 117,984	\$ 336,191	\$ 22,820	\$ 244,050
Printing	\$ 5,254							\$ 5,254	\$ 31,200	\$ 7,824	\$ 27,800
Telecommunications	\$ 15,875							\$ 15,875	\$ 93,450	\$ 14,729	\$ 98,350
Postage	\$ 39,161							\$ 39,161	\$ 165,000	\$ 32,716	\$ 150,000
Insurance	\$ 1,364							\$ 1,364	\$ 19,000	\$ 233	\$ 17,500
In-State Travel	\$ 2,304							\$ 2,304	\$ 20,000	\$ 1,469	\$ 22,000
Out-of-State Travel											
Training	\$ 499		\$ 1,785					\$ 2,284	\$ 12,000	\$ 3,085	\$ 5,000
Security Services	\$ 856							\$ 856	\$ 2,290	\$ 245	\$ 2,000
Facility Operations	\$ 77,620							\$ 77,620	\$ 423,785	\$ 155,007	\$ 485,175
Utilities											\$ 100
Contracted Services	\$ 706,809	\$ 106,678	\$ 50,988					\$ 864,475	\$ 3,942,000	\$ 732,653	\$ 3,828,470
Consulting and Professional Services	\$ 13,760							\$ 13,760	\$ 39,050	\$ (3,275)	\$ 39,500
Information Technology	\$ 276,212	\$ 10,000						\$ 286,212	\$ 587,869	\$ 266,519	\$ 566,465
Major Equipment									\$ 52,000	\$ 375,828	\$ 471,373
Other Items of Expense	\$ (840)							\$ (840)	\$ 4,650	\$ 434	\$ 3,050
	\$ 1,256,798	\$ 116,738	\$ 52,773					\$ 1,426,309	\$ 5,728,485	\$ 1,610,287	\$ 5,960,833
Special Items of Expense											
Grand Jury		\$ 501						\$ 501	\$ 2,000	\$ 1,512	\$ 5,000
Jury Costs	\$ 24,260							\$ 24,260	\$ 136,000	\$ 43,490	\$ 120,000
Judgements, Settlements and Claims											
Debt Service									\$ 363,000		\$ 363,000
Other											
Capital Costs											
Internal Cost Recovery	\$ (374)	\$ 374						\$ 0	\$ 0	\$ 0	\$ 1
Prior Year Expense Adjustment										\$ 0	
	\$ 23,886	\$ 875						\$ 24,761	\$ 501,000	\$ 45,003	\$ 488,001
Total Expenditures	\$ 5,283,936	\$ 268,480	\$ 57,872					\$ 5,610,288	\$ 24,138,521	\$ 5,774,873	\$ 24,067,921
Excess (Deficit) of Revenues Over Expenditures	\$ 1,429,140	\$ 469,407	\$ (89,297)					\$ 1,809,250	\$ 29,302	\$ 3,771,744	\$ (560,798)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 755,749	\$ 672,455	\$ 0	\$ 2,565,701				\$ 3,993,905	\$ 3,993,905	\$ 4,344,698	\$ 4,344,698
Ending Balance (Deficit)	\$ 2,184,888	\$ 1,141,862	\$ (89,297)	\$ 2,565,701				\$ 5,803,155	\$ 4,023,206	\$ 8,116,442	\$ 3,783,900

Superior Court of California, County of Merced
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	\$ 1,016,639	\$ 115,023					\$ 1,131,662	\$ 6,001,089	\$ 1,178,563	\$ 5,522,918
Traffic & Other Infractions	\$ 197,629	\$ 523					\$ 198,152	\$ 1,014,858	\$ 162,948	\$ 1,538,940
Other Criminal Cases	\$ 283,116	\$ 722					\$ 283,838	\$ 1,647,923	\$ 276,984	\$ 1,293,345
Civil	\$ 266,020	\$ 13,902					\$ 279,922	\$ 1,079,044	\$ 216,090	\$ 1,074,949
Family & Children Services	\$ 396,161	\$ 59,357					\$ 455,518	\$ 2,621,558	\$ 452,091	\$ 2,637,582
Probate, Guardianship & Mental Health Services		\$ 0					\$ 0	\$ 309,691	\$ 0	\$ 548,756
Juvenile Dependency Services		\$ 286,705					\$ 286,705	\$ 1,288,891	\$ 291,830	\$ 1,166,820
Juvenile Delinquency Services								\$ 94,840	\$ (13)	
Other Court Operations	\$ 62,438	\$ 722			\$ 4,149		\$ 67,309	\$ 566,689	\$ 133,315	\$ 758,657
Court Interpreters	\$ 97,509	\$ 221,205					\$ 318,714	\$ 1,595,409	\$ 325,326	\$ 1,380,817
Jury Services		\$ 25,476	\$ 24,260				\$ 49,736	\$ 247,650	\$ 73,865	\$ 226,150
Security		\$ 856					\$ 856	\$ 6,290	\$ 757	\$ 9,850
Trial Court Operations Program	\$ 2,319,512	\$ 724,491	\$ 24,260		\$ 4,149		\$ 3,072,412	\$ 16,473,933	\$ 3,111,756	\$ 16,158,784
Enhanced Collections	\$ 141,667	\$ 60					\$ 141,727	\$ 555,000	\$ 123,302	\$ 490,000
Other Non-Court Operations	\$ 1,870		\$ 501		\$ 374		\$ 2,745		\$ 6,499	\$ 5,000
Non-Court Operations Program	\$ 143,537	\$ 60	\$ 501		\$ 374		\$ 144,472	\$ 555,000	\$ 129,800	\$ 495,000
Executive Office	\$ 70,583				\$ (345)		\$ 70,238	\$ 315,191	\$ 64,320	\$ 301,939
Fiscal Services	\$ 80,970	\$ 108,203			\$ (693)		\$ 188,479	\$ 1,578,541	\$ 116,835	\$ 1,678,641
Human Resources	\$ 938,092	\$ 31,069			\$ (488)		\$ 968,673	\$ 607,970	\$ 901,207	\$ 577,818
Business & Facilities Services	\$ 402,183	\$ 177,411			\$ (1,952)		\$ 577,642	\$ 2,738,045	\$ 547,244	\$ 2,583,200
Information Technology	\$ 204,341	\$ 385,077			\$ (1,046)		\$ 588,372	\$ 1,869,841	\$ 903,711	\$ 2,272,539
Court Administration Program	\$ 1,696,169	\$ 701,758			\$ (4,523)		\$ 2,393,404	\$ 7,109,588	\$ 2,533,317	\$ 7,414,137
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,159,218	\$ 1,426,309	\$ 24,761		\$ 0		\$ 5,610,288	\$ 24,138,521	\$ 5,774,873	\$ 24,067,921