

**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

1/13/26

\_\_\_\_\_  
Date

Merced

\_\_\_\_\_  
Court

2025-26 Q2

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Merced

Court

2025-26 Q2

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Merced \_\_\_\_\_  
 Court  
 2025-26 Q2 \_\_\_\_\_  
 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	158.00	142.15	141.25		

<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 Merced  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended December										
Fiscal Year 2025/26										
	Governmental Funds						Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service	General				
	Non-Grant	Grant	General							
<b>ASSETS</b>										
Operations	\$ (110,619)	\$ 1,042,064	\$ (648,903)	\$ 0			\$ 25,870	\$ 308,411	\$ (17,953)	
Payroll	\$ 2,199							\$ 2,199	\$ 825	
Jury										
Revolving	\$ 27,000							\$ 27,000	\$ 27,000	
Other										
Distribution							\$ 0	\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (3,539)	\$ (3,539)	\$ (559)	
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	\$ 0							\$ 0	\$ 10,341	
Cash Equivalents	\$ 2,645,511						\$ 2,413,869	\$ 5,059,381	\$ 8,568,718	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 2,574,891</b>	<b>\$ 1,042,064</b>	<b>\$ (648,903)</b>	<b>\$ 0</b>			<b>\$ 3,316,219</b>	<b>\$ 6,284,271</b>	<b>\$ 9,479,191</b>	
Short-Term Investment										
Investments										
<b>Total Investments</b>										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General	\$ 25							\$ 25	\$ 600	
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments	\$ 8,827	\$ 0	\$ 0				\$ 9,964	\$ 18,791	\$ 10,004	
Due From Other Courts										
Due From State	\$ 80,254	\$ 0	\$ 575,378					\$ 655,633	\$ 519,433	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 3,185							\$ 3,185	\$ 723	
<b>Total Receivables</b>	<b>\$ 92,292</b>	<b>\$ 0</b>	<b>\$ 575,378</b>				<b>\$ 9,964</b>	<b>\$ 677,634</b>	<b>\$ 530,759</b>	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0	
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 0</b>	
Other Assets	\$ 0			\$ 2,591,624				\$ 2,591,624	\$ 2,579,113	
<b>Total Other Assets</b>	<b>\$ 0</b>			<b>\$ 2,591,624</b>				<b>\$ 2,591,624</b>	<b>\$ 2,579,113</b>	
<b>Total Assets</b>	<b>\$ 2,667,183</b>	<b>\$ 1,042,064</b>	<b>\$ (73,525)</b>	<b>\$ 2,591,624</b>			<b>\$ 3,326,182</b>	<b>\$ 9,553,528</b>	<b>\$ 12,589,063</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 8,189	\$ 0	\$ 0				\$ 0	\$ 8,189	\$ 6,482	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 3,185	\$ 3,185	\$ 723	
Due to Other Courts										
Due to State	\$ 64,375	\$ 208						\$ 64,583	\$ 102,938	
TC145 Liability							\$ 193,288	\$ 193,288	\$ 236,640	
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							\$ 7,796	\$ 7,796	\$ 9,864	
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0	
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 72,564</b>	<b>\$ 208</b>	<b>\$ 0</b>				<b>\$ 204,270</b>	<b>\$ 277,042</b>	<b>\$ 356,647</b>	
Civil							\$ 1,689,866	\$ 1,689,866	\$ 1,961,697	
Criminal							\$ 265,744	\$ 265,744	\$ 208,279	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 880,019	\$ 880,019	\$ 880,019	
Trust Interest Payable							\$ 275,086	\$ 275,086	\$ 216,128	
Miscellaneous Trust										
<b>Total Trust Deposits</b>							<b>\$ 3,110,714</b>	<b>\$ 3,110,714</b>	<b>\$ 3,266,123</b>	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ 5,116							\$ 5,116	\$ 0	
Deferred Compensation Payable	\$ (7,645)							\$ (7,645)	\$ (7,920)	
Deductions Payable	\$ (2,709)							\$ (2,709)	\$ (2,869)	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ (5,238)</b>							<b>\$ (5,238)</b>	<b>\$ (10,789)</b>	
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Liabilities For Deposits	\$ 48,127	\$ 179					\$ 11,198	\$ 59,505	\$ 51,200	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>	<b>\$ 48,127</b>	<b>\$ 179</b>	<b>\$ 0</b>				<b>\$ 11,198</b>	<b>\$ 59,505</b>	<b>\$ 51,200</b>	
<b>Total Liabilities</b>	<b>\$ 115,454</b>	<b>\$ 388</b>	<b>\$ 0</b>				<b>\$ 3,326,182</b>	<b>\$ 3,442,024</b>	<b>\$ 3,663,181</b>	
<b>Total Fund Balance</b>	<b>\$ 2,551,730</b>	<b>\$ 1,041,676</b>	<b>\$ (73,525)</b>	<b>\$ 2,591,624</b>				<b>\$ 6,111,504</b>	<b>\$ 8,925,882</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,667,183</b>	<b>\$ 1,042,064</b>	<b>\$ (73,525)</b>	<b>\$ 2,591,624</b>			<b>\$ 3,326,182</b>	<b>\$ 9,553,528</b>	<b>\$ 12,589,063</b>	

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 December											
Fiscal Year 2025/26										2024/25	
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
		Non-Grant	Grant								
<b>REVENUES</b>											
Slate Financing Sources											
Trial Court Trust Fund	\$ 9,100,060	\$ 19,627					\$ 9,119,687	\$ 17,507,594	\$ 11,701,754	\$ 16,738,426	
Improvement and Modernization Fund	\$ 149,488						\$ 149,488	\$ 229,946		\$ 168,021	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 509,767						\$ 509,767	\$ 1,234,534	\$ 467,940	\$ 1,182,663	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 612,345						\$ 612,345	\$ 1,651,057	\$ 768,253	\$ 1,512,985	
Other Miscellaneous	\$ 887,901	\$ 609,371					\$ 1,497,272	\$ 1,403,791	\$ 1,776,903	\$ 1,782,726	
	\$ 11,259,561	\$ 628,998					\$ 11,888,558	\$ 22,026,922	\$ 14,714,850	\$ 21,384,821	
Grants											
AB 1058 Commissioner/Facilitator			\$ 575,378				\$ 575,378	\$ 825,613	\$ 515,100	\$ 812,146	
Other Judicial Council Grants								\$ 19,248	\$ 1,678	\$ 17,756	
Non-Judicial Council Grants			\$ 14,184				\$ 14,184	\$ 260,000	\$ 80,008	\$ 275,000	
			\$ 589,562				\$ 589,562	\$ 1,104,861	\$ 596,786	\$ 1,104,902	
Other Financing Sources											
Interest Income	\$ 30,299	\$ 31,427		\$ 25,922			\$ 87,648	\$ 300,000	\$ 161,223	\$ 360,000	
Investment Income											
Donations											
Local Fees	\$ 15,921	\$ 14,894					\$ 30,815	\$ 67,900	\$ 29,079	\$ 68,000	
Non-Fee Revenues		\$ 0					\$ 0	\$ 15,000	\$ 2,310	\$ 18,500	
Enhanced Collections		\$ 239,646					\$ 239,646	\$ 545,000	\$ 214,963	\$ 490,000	
Escheatment											
Prior Year Revenue	\$ (428)	\$ (1,605)					\$ (2,033)		\$ 2,391		
County Program - Restricted		\$ 24,337					\$ 24,337	\$ 84,700	\$ 29,953	\$ 56,200	
Reimbursement Other	\$ 16,955						\$ 16,955	\$ 22,440	\$ 6,060	\$ 21,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 265						\$ 265	\$ 1,000	\$ 312	\$ 3,700	
	\$ 63,012	\$ 308,698		\$ 25,922			\$ 397,632	\$ 1,036,040	\$ 446,291	\$ 1,017,400	
<b>Total Revenues</b>	<b>\$ 11,322,573</b>	<b>\$ 937,695</b>	<b>\$ 589,562</b>	<b>\$ 25,922</b>			<b>\$ 12,875,752</b>	<b>\$ 24,167,823</b>	<b>\$ 15,757,926</b>	<b>\$ 23,507,123</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 4,137,537	\$ 216,271	\$ 229,652				\$ 4,583,460	\$ 10,267,504	\$ 4,492,434	\$ 9,616,573	
Temp Help											
Overtime	\$ 32,398						\$ 32,398	\$ 30,000	\$ 15,305	\$ 20,000	
Staff Benefits	\$ 3,172,221	\$ 167,801	\$ 259,092				\$ 3,599,113	\$ 7,611,532	\$ 3,312,226	\$ 7,982,514	
	\$ 7,342,156	\$ 384,072	\$ 488,743				\$ 8,214,971	\$ 17,909,036	\$ 7,819,966	\$ 17,619,087	
Operating Expenses and Equipment											
General Expense	\$ 195,711	\$ 82					\$ 195,793	\$ 336,191	\$ 99,714	\$ 244,050	
Printing	\$ 10,160						\$ 10,160	\$ 31,200	\$ 12,034	\$ 27,800	
Telecommunications	\$ 33,856						\$ 33,856	\$ 93,450	\$ 34,996	\$ 98,350	
Postage	\$ 86,467						\$ 86,467	\$ 165,000	\$ 71,268	\$ 150,000	
Insurance	\$ 15,089						\$ 15,089	\$ 19,000	\$ 17,817	\$ 17,500	
In-State Travel	\$ 8,351	\$ 101	\$ 2,431				\$ 10,883	\$ 20,000	\$ 5,156	\$ 22,000	
Out-of-State Travel											
Training	\$ 1,003		\$ 1,785				\$ 2,788	\$ 12,000	\$ 5,239	\$ 5,000	
Security Services	\$ 1,170						\$ 1,170	\$ 2,290	\$ 560	\$ 2,000	
Facility Operations	\$ 172,992		\$ 3,461				\$ 176,453	\$ 423,785	\$ 238,742	\$ 485,175	
Utilities										\$ 100	
Contracted Services	\$ 1,370,269	\$ 172,787	\$ 84,394				\$ 1,627,450	\$ 3,942,000	\$ 2,091,179	\$ 3,828,470	
Consulting and Professional Services	\$ 19,772						\$ 19,772	\$ 39,050	\$ 6,108	\$ 39,500	
Information Technology	\$ 303,593	\$ 10,000					\$ 313,593	\$ 587,869	\$ 275,828	\$ 566,465	
Major Equipment								\$ 52,000	\$ 407,173	\$ 471,373	
Other Items of Expense	\$ 403						\$ 403	\$ 4,650	\$ 1,279	\$ 3,050	
	\$ 2,218,835	\$ 182,969	\$ 92,072				\$ 2,493,877	\$ 5,728,485	\$ 3,267,092	\$ 5,960,833	
Special Items of Expense											
Grand Jury		\$ 652					\$ 652	\$ 2,000	\$ 1,512	\$ 5,000	
Jury Costs	\$ 48,804						\$ 48,804	\$ 136,000	\$ 92,085	\$ 120,000	
Judgements, Settlements and Claims											
Debt Service								\$ 363,000		\$ 363,000	
Other											
Capital Costs											
Internal Cost Recovery	\$ (94,052)	\$ 780	\$ 93,272				\$ 0	\$ 0	\$ 0	\$ 1	
Prior Year Expense Adjustment	\$ (152)						\$ (152)		\$ (3,913)		
	\$ (45,400)	\$ 1,433	\$ 93,272				\$ 49,305	\$ 501,000	\$ 89,684	\$ 488,001	
<b>Total Expenditures</b>	<b>\$ 9,515,591</b>	<b>\$ 568,474</b>	<b>\$ 674,087</b>				<b>\$ 10,758,153</b>	<b>\$ 24,138,521</b>	<b>\$ 11,176,742</b>	<b>\$ 24,067,921</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,806,981	\$ 369,221	\$ (84,525)	\$ 25,922			\$ 2,117,600	\$ 29,302	\$ 4,581,185	\$ (560,798)	
Operating Transfers In (Out)	\$ (11,000)		\$ 11,000				\$ 0	\$ 0	\$ 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)	\$ 2,551,730	\$ 1,041,676	\$ (73,525)	\$ 2,591,624			\$ 6,111,504	\$ 4,023,206	\$ 8,925,882	\$ 3,783,900	

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

For the month ended December										
Fiscal Year 2025/26										
	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	\$ 2,070,298	\$ 250,179				\$ (152)	\$ 2,320,326	\$ 6,001,089	\$ 2,336,747	\$ 5,522,918
Traffic & Other Infractions	\$ 385,539	\$ 1,080					\$ 386,619	\$ 1,014,858	\$ 342,562	\$ 1,538,940
Other Criminal Cases	\$ 541,081	\$ 2,148					\$ 543,230	\$ 1,647,923	\$ 582,388	\$ 1,293,345
Civil	\$ 537,899	\$ 25,331					\$ 563,231	\$ 1,079,044	\$ 437,470	\$ 1,074,949
Family & Children Services	\$ 790,357	\$ 94,382			\$ 93,272		\$ 978,011	\$ 2,621,558	\$ 964,838	\$ 2,637,582
Probate, Guardianship & Mental Health Services		\$ 60					\$ 60	\$ 309,691	\$ 0	\$ 548,756
Juvenile Dependency Services		\$ 575,198					\$ 575,198	\$ 1,288,891	\$ 582,085	\$ 1,166,820
Juvenile Delinquency Services								\$ 94,840	\$ (13)	
Other Court Operations	\$ 112,634	\$ 1,608			\$ 12,168		\$ 126,411	\$ 566,689	\$ 260,400	\$ 758,657
Court Interpreters	\$ 194,647	\$ 411,254					\$ 605,901	\$ 1,595,409	\$ 681,504	\$ 1,380,817
Jury Services		\$ 52,908	\$ 48,804				\$ 101,712	\$ 247,650	\$ 145,258	\$ 226,150
Security		\$ 2,250					\$ 2,250	\$ 6,290	\$ 1,072	\$ 9,850
<b>Trial Court Operations Program</b>	<b>\$ 4,632,455</b>	<b>\$ 1,416,400</b>	<b>\$ 48,804</b>		<b>\$ 105,440</b>	<b>\$ (152)</b>	<b>\$ 6,202,947</b>	<b>\$ 16,473,933</b>	<b>\$ 6,334,310</b>	<b>\$ 16,158,784</b>
Enhanced Collections	\$ 286,861	\$ 283					\$ 287,144	\$ 555,000	\$ 258,472	\$ 490,000
Other Non-Court Operations	\$ 3,902		\$ 652		\$ 780		\$ 5,335		\$ 12,408	\$ 5,000
<b>Non-Court Operations Program</b>	<b>\$ 290,763</b>	<b>\$ 283</b>	<b>\$ 652</b>		<b>\$ 780</b>		<b>\$ 292,479</b>	<b>\$ 555,000</b>	<b>\$ 270,880</b>	<b>\$ 495,000</b>
Executive Office	\$ 179,745	\$ 265			\$ (4,591)		\$ 175,419	\$ 315,191	\$ 127,432	\$ 301,939
Fiscal Services	\$ 199,005	\$ 186,185			\$ (32,131)		\$ 353,059	\$ 1,578,541	\$ 738,589	\$ 1,678,641
Human Resources	\$ 1,678,347	\$ 53,821			\$ (7,977)		\$ 1,724,191	\$ 607,970	\$ 1,398,277	\$ 577,818
Business & Facilities Services	\$ 799,599	\$ 362,760			\$ (29,045)		\$ 1,133,314	\$ 2,738,045	\$ 1,122,094	\$ 2,583,200
Information Technology	\$ 435,057	\$ 474,163			\$ (32,476)		\$ 876,744	\$ 1,869,841	\$ 1,185,160	\$ 2,272,539
<b>Court Administration Program</b>	<b>\$ 3,291,753</b>	<b>\$ 1,077,193</b>			<b>\$ (106,220)</b>		<b>\$ 4,262,726</b>	<b>\$ 7,109,588</b>	<b>\$ 4,571,552</b>	<b>\$ 7,414,137</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 8,214,971</b>	<b>\$ 2,493,877</b>	<b>\$ 49,456</b>		<b>\$ 0</b>	<b>\$ (152)</b>	<b>\$ 10,768,153</b>	<b>\$ 24,138,521</b>	<b>\$ 11,176,742</b>	<b>\$ 24,067,921</b>