Superior Court of California, County of Merced
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	$ (1,046,747)	$ 942,467	-	-	-	-	$ 49,424	$ (54,857)	$ (74,307)
Payroll	-	-	-	-	-	-	-	-	-
Jury	-	-	-	-	-	-	-	-	-
Revolving	$ 27,000	-	-	-	-	-	-	$ 27,000	$ 27,000
Other	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-
Civil Filing Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	$ (10,524)	$ (10,524)	$ (10,846)
Credit Card	-	-	-	-	-	-	-	-	-
Cash on Hand	$ 10,800	-	-	-	-	-	-	$ 10,800	$ 10,800
Cash with County	-	-	-	-	-	-	-	-	-
Cash Outside of the JCC	-	-	-	-	-	-	$ 1,172,830	$ 1,172,830	$ 880,019
Cash Held with the JCC	-	-	-	-	-	-	-	-	$ 13,385
Cash Equivalents	$ 2,492,195	-	-	-	-	-	$ 4,094,683	$ 6,586,878	$ 4,436,591
Total Cash and Cash Equivalents	$ 1,483,248	$ 942,467	-	-	-	-	$ 5,306,412	$ 7,732,127	$ 5,282,642
Short-Term Investment	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-	-	-	-
Accrued Revenue	$ 4,525	$ 61,911	-	-	-	-	-	$ 66,436	$ 81,599
Accounts Receivable - General	$ 1,954	-	-	-	-	-	-	$ 1,954	-
Dishonored Checks	-	-	-	-	-	-	-	-	-
Due From Employee	$ 5,060	-	-	-	-	-	-	$ 5,060	-
Civil Jury Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	-	-	-
Due From Other Funds	$ 172,818	-	-	-	-	-	-	$ 172,818	$ 269,434
Due From Other Governments	$ 21,560	$ 13,591	$ 2,700	-	-	-	$ 9,964	$ 47,816	$ 29,129
Due From Other Courts	$ 473	-	-	-	-	-	-	$ 473	-
Due From State	$ 238,111	$ 9,748	$ 127,203	-	-	-	-	$ 375,061	$ 724,456
Trust Due To/From	-	-	-	-	-	-	-	-	-
Distribution Due To/From	-	-	-	-	-	-	-	-	-
Civil Filing Fee Due To/From	-	-	-	-	-	-	-	-	-
General Due To/From	$ 2,591	-	-	-	-	-	-	$ 2,591	$ 2,121
Total Receivables	$ 447,094	$ 85,250	$ 129,903	-	-	-	$ 9,964	$ 672,210	$ 1,106,740
Prepaid Expenses - General	$ 10,085	-	-	-	-	-	-	$ 10,085	-
Salary and Travel Advances	-	-	-	-	-	-	-	-	-
Counties	-	-	-	-	-	-	-	-	-
Total Prepaid Expenses	$ 10,085	-	-	-	-	-	-	$ 10,085	-
Other Assets	-	-	-	$ 2,447,271	-	-	-	$ 2,447,271	$ 2,565,701
Total Other Assets	-	-	-	$ 2,447,271	-	-	-	$ 2,447,271	$ 2,565,701
Total Assets	$ 1,940,427	$ 1,027,717	$ 129,903	$ 2,447,271	-	-	$ 5,316,376	$ 10,861,693	$ 8,955,084

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	$ 201,573	$ 2,976	$ 13,652	-	-	-	-	$ 218,201	$ 253,174
Accounts Payable - General	$ 1,439	-	-	-	-	-	-	$ 1,439	$ 1,210
Due to Other Funds	-	$ 56,567	$ 116,251	-	-	-	$ 2,591	$ 175,409	$ 271,556
Due to Other Courts	-	-	-	-	-	-	-	-	-
Due to State	$ 249,531	$ 1	-	-	-	-	-	$ 249,531	$ 199,763
TC145 Liability	-	-	-	-	-	-	$ 288,824	$ 288,824	$ 275,230
Due to Other Governments	-	-	-	-	-	-	-	-	$ 2,930
AB145 Due to Other Government Agency	-	-	-	-	-	-	-	-	-
Due to Other Public Agencies	-	-	-	-	-	-	-	-	-
Sales and Use Tax	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	$ 959	$ 959	$ 1,038
Miscellaneous Accts. Pay. and Accrued Liab.	-	-	-	-	-	-	-	-	-
Total Accounts Payable and Accrued Liab.	$ 452,543	$ 59,545	$ 129,903	-	-	-	$ 292,374	$ 934,364	$ 1,004,901
Civil	-	-	-	-	-	-	$ 3,253,866	$ 3,253,866	$ 1,668,089
Criminal	-	-	-	-	-	-	$ 286,193	$ 286,193	$ 292,009
Unreconciled - Civil and Criminal	-	-	-	-	-	-	-	-	-
Trust Held Outside of the JCC	-	-	-	-	-	-	$ 1,172,830	$ 1,172,830	$ 880,019
Trust Interest Payable	-	-	-	-	-	-	$ 299,747	$ 299,747	$ 242,077
Miscellaneous Trust	-	-	-	-	-	-	-	-	-
Total Trust Deposits	-	-	-	-	-	-	$ 5,012,636	$ 5,012,636	$ 3,082,194
Accrued Payroll	$ 680,027	-	-	-	-	-	-	$ 680,027	$ 677,787
Benefits Payable	-	-	-	-	-	-	-	-	$ 759
Deferred Compensation Payable	-	-	-	-	-	-	-	-	-
Deductions Payable	-	-	-	-	-	-	-	-	$ 2
Payroll Clearing	-	-	-	-	-	-	-	-	$ (3,963)
Total Payroll Liabilities	$ 680,027	-	-	-	-	-	-	$ 680,027	$ 674,586
Revenue Collected in Advance	$ 44,411	$ 167,136	-	-	-	-	-	$ 211,547	$ 145,135
Liabilities For Deposits	$ 12,627	-	-	-	-	-	$ 11,366	$ 23,993	$ 54,364
Jury Fees - Non-Interest	-	-	-	-	-	-	-	-	-
Fees - Partial Payment & Overpayment	-	-	-	-	-	-	-	-	-
Uncleared Collections	-	-	-	-	-	-	-	-	-
Other Miscellaneous Liabilities	-	-	-	-	-	-	-	-	-
Total Other Liabilities	$ 57,039	$ 167,136	-	-	-	-	$ 11,366	$ 235,541	$ 199,499
Total Liabilities	$ 1,189,609	$ 226,681	$ 129,903	-	-	-	$ 5,316,376	$ 6,862,568	$ 4,961,179
Total Fund Balance	$ 750,818	$ 801,036	-	$ 2,447,271	-	-	-	$ 3,999,125	$ 3,993,905
Total Liabilities and Fund Balance	$ 1,940,427	$ 1,027,717	$ 129,903	$ 2,447,271	-	-	$ 5,316,376	$ 10,861,693	$ 8,955,084

Superior Court of California, County of Merced
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	$ 17,075,087	$ 58,093	-	$ 310,000	-	-	-	$ 17,443,180	$ 17,507,594	$ 16,742,567	$ 16,738,426
Improvement and Modernization Fund	$ 36,258	-	-	-	-	-	-	$ 36,258	$ 229,946	$ 36,258	$ 168,021
Judges' Compensation (0150019)	-	-	-	-	-	-	-	-	-	-	-
Court Interpreter (0150037)	$ 1,303,462	-	-	-	-	-	-	$ 1,303,462	$ 1,234,534	$ 1,507,039	$ 1,182,663
Civil Coordination Reimbursement (0150091)	-	-	-	-	-	-	-	-	-	-	-
MOU Reimbursements (0150010 and General)	$ 1,638,806	-	-	-	-	-	-	$ 1,638,806	$ 1,651,057	$ 1,672,917	$ 1,512,985
Other Miscellaneous	$ 887,901	$ 445,212	-	-	-	-	-	$ 1,333,113	$ 1,403,791	$ 1,695,697	$ 1,782,726
Total State Financing Sources	$ 20,941,514	$ 503,305	-	$ 310,000	-	-	-	$ 21,754,819	$ 22,026,922	$ 21,654,478	$ 21,384,821
Grants	-	-	-	-	-	-	-	-	-	-	-
AB 1058 Commissioner/Facilitator	-	-	$ 982,972	-	-	-	-	$ 982,972	$ 825,613	$ 808,737	$ 812,146
Other Judicial Council Grants	-	-	$ 19,248	-	-	-	-	$ 19,248	$ 19,248	$ 19,433	$ 17,756
Non-Judicial Council Grants	$ 61,875	-	$ 111,404	-	-	-	-	$ 173,279	$ 260,000	$ 343,015	$ 275,000
Total Grants	$ 61,875	-	$ 1,113,623	-	-	-	-	$ 1,175,498	$ 1,104,861	$ 1,171,186	$ 1,104,902
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Interest Income	$ 76,110	$ 72,347	-	$ 106,570	-	-	-	$ 255,026	$ 300,000	$ 306,801	$ 360,000
Investment Income	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Local Fees	$ 38,532	$ 35,512	-	-	-	-	-	$ 74,044	$ 67,900	$ 68,833	$ 68,000
Non-Fee Revenues	-	$ 10,557	-	-	-	-	-	$ 10,557	$ 15,000	$ 18,042	$ 18,500
Enhanced Collections	-	$ 597,227	-	-	-	-	-	$ 597,227	$ 545,000	$ 535,735	$ 490,000
Escheatment	$ 40,852	-	-	-	-	-	-	$ 40,852	-	-	-
Prior Year Revenue	$ (110,558)	$ (1,025)	-	-	-	-	-	$ (111,583)	-	$ 20,801	-
County Program - Restricted	-	$ 98,111	-	-	-	-	-	$ 98,111	$ 84,700	$ 95,266	$ 56,200
Reimbursement Other	$ 29,859	-	-	-	-	-	-	$ 29,859	$ 22,440	$ 22,440	$ 21,000
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	$ 5,139	-	-	-	-	-	-	$ 5,139	$ 1,000	$ 741	$ 3,700
Total Other Financing Sources	$ 79,934	$ 812,729	-	$ 106,570	-	-	-	$ 999,233	$ 1,036,040	$ 1,068,659	$ 1,017,400
TOTAL REVENUES	$ 21,083,323	$ 1,316,034	$ 1,113,623	$ 416,570	-	-	-	$ 23,929,550	$ 24,167,823	$ 23,894,323	$ 23,507,123

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	$ 9,357,461	$ 445,324	$ 520,570	-	-	-	-	$ 10,323,354	$ 10,267,504	$ 9,960,776	$ 9,616,573
Temp Help	-	-	-	-	-	-	-	-	-	-	-
Overtime	$ 55,026	-	-	-	-	-	-	$ 55,026	$ 30,000	$ 27,344	$ 20,000
Staff Benefits	$ 6,711,297	$ 354,375	$ 577,346	-	-	-	-	$ 7,643,018	$ 7,611,532	$ 7,306,686	$ 7,982,514
Total Personnel Services	$ 16,123,784	$ 799,699	$ 1,097,916	-	-	-	-	$ 18,021,399	$ 17,909,036	$ 17,294,806	$ 17,619,087
Operating Expenses and Equipment	-	-	-	-	-	-	-	-	-	-	-
General Expense	$ 365,234	$ 1,008	-	-	-	-	-	$ 366,241	$ 336,191	$ 378,223	$ 244,050
Printing	$ 23,045	$ 10,500	-	-	-	-	-	$ 33,545	$ 31,200	$ 28,931	$ 27,800
Telecommunications	$ 88,786	-	-	-	-	-	-	$ 88,786	$ 93,450	$ 86,405	$ 98,350
Postage	$ 191,998	$ 9,792	-	-	-	-	-	$ 201,790	$ 165,000	$ 158,312	$ 150,000
Insurance	$ 15,089	-	-	-	-	-	-	$ 15,089	$ 19,000	$ 18,054	$ 17,500
In-State Travel	$ 17,227	$ 466	$ 2,431	-	-	-	-	$ 20,125	$ 20,000	$ 13,310	$ 22,000
Out-of-State Travel	-	-	-	-	-	-	-	-	-	-	-
Training	$ 8,777	-	$ 1,785	-	-	-	-	$ 10,562	$ 12,000	$ 9,870	$ 5,000
Security Services	$ 1,800	-	-	-	-	-	-	$ 1,800	$ 2,290	$ 1,189	$ 2,000
Facility Operations	$ 366,255	$ 524	$ 5,854	-	-	-	-	$ 372,633	$ 423,785	$ 445,055	$ 485,175
Utilities	$ 5	-	-	-	-	-	-	$ 5	-	-	$ 100
Contracted Services	$ 2,942,871	$ 355,039	$ 149,043	-	-	-	-	$ 3,446,954	$ 3,942,000	$ 4,237,164	$ 3,828,470
Consulting and Professional Services	$ 46,509	-	-	-	-	-	-	$ 46,509	$ 39,050	$ 35,160	$ 39,500
Information Technology	$ 657,099	$ 10,000	-	-	-	-	-	$ 667,099	$ 587,869	$ 606,534	$ 566,465
Major Equipment	-	-	-	-	-	-	-	-	$ 52,000	$ 407,173	$ 471,373
Other Items of Expense	$ 2,099	-	-	-	-	-	-	$ 2,099	$ 4,650	$ 5,500	$ 3,050
Total Operating Expenses and Equipment	$ 4,726,794	$ 387,329	$ 159,114	-	-	-	-	$ 5,273,236	$ 5,728,485	$ 6,430,882	$ 5,960,833
Special Items of Expense	-	-	-	-	-	-	-	-	-	-	-
Grand Jury	-	$ 652	-	-	-	-	-	$ 652	$ 2,000	$ 1,512	$ 5,000
Jury Costs	$ 103,651	$ 1,376	-	-	-	-	-	$ 105,027	$ 136,000	$ 145,470	$ 120,000
Judgements, Settlements and Claims	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	$ 535,000	-	-	-	$ 535,000	$ 363,000	$ 401,781	$ 363,000
Other	-	-	-	-	-	-	-	-	-	-	-
Capital Costs	-	-	-	-	-	-	-	-	-	-	-
Internal Cost Recovery	$ (191,010)	$ 1,497	$ 189,512	-	-	-	-	-	-	-	$ 1
Prior Year Expense Adjustment	$ (10,985)	-	-	-	-	-	-	$ (10,985)	-	$ (29,335)	-
Total Special Items of Expense	$ (98,344)	$ 3,526	$ 189,512	$ 535,000	-	-	-	$ 629,695	$ 501,000	$ 519,429	$ 488,001
TOTAL EXPENDITURES	$ 20,752,234	$ 1,190,553	$ 1,446,542	$ 535,000	-	-	-	$ 23,924,330	$ 24,138,521	$ 24,245,116	$ 24,067,921

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	$ 331,089	$ 125,481	$ (332,919)	$ (118,430)	-	-	-	$ 5,220	$ 29,302	$ (350,793)	$ (560,798)
Operating Transfers In (Out)	$ (336,020)	$ 3,101	$ 332,919	-	-	-	-	-	-	-	-
Fund Balance (Deficit)	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance (Deficit)	$ 755,749	$ 672,455	-	$ 2,565,701	-	-	-	$ 3,993,905	$ 3,993,905	$ 4,344,698	$ 4,344,698
ENDING BALANCE (Deficit)	$ 750,818	$ 801,036	-	$ 2,447,271	-	-	-	$ 3,999,125	$ 4,023,206	$ 3,993,905	$ 3,783,900

Superior Court of California, County of Merced
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	$ 4,697,860	$ 596,868	-	-	-	$ (8,492)	$ 5,286,236	$ 6,001,089	$ 5,185,131	$ 5,522,918
Traffic & Other Infractions	$ 900,487	$ 4,102	-	-	-	-	$ 904,589	$ 1,014,858	$ 789,651	$ 1,538,940
Other Criminal Cases	$ 1,230,406	$ 5,839	-	-	-	-	$ 1,236,245	$ 1,647,923	$ 1,264,284	$ 1,293,345
Civil	$ 1,148,221	$ 52,792	-	-	-	-	$ 1,201,013	$ 1,079,044	$ 1,070,108	$ 1,074,949
Family & Children Services	$ 1,764,392	$ 145,690	-	-	$ 189,512	-	$ 2,099,594	$ 2,621,558	$ 2,170,464	$ 2,637,582
Probate, Guardianship & Mental Health Services	-	$ 601	-	-	-	-	$ 601	$ 309,691	$ 3,083	$ 548,756
Juvenile Dependency Services	-	$ 1,152,533	-	-	-	-	$ 1,152,533	$ 1,288,891	$ 1,175,170	$ 1,166,820
Juvenile Delinquency Services	-	$ 347	-	-	-	-	$ 347	$ 94,840	$ 375	-
Other Court Operations	$ 220,134	$ 2,876	-	-	$ 66,153	-	$ 289,163	$ 566,689	$ 530,315	$ 758,657
Court Interpreters	$ 498,176	$ 886,105	-	-	-	-	$ 1,384,281	$ 1,595,409	$ 1,546,511	$ 1,380,817
Jury Services	-	$ 157,599	$ 105,027	-	-	-	$ 262,626	$ 247,650	$ 274,397	$ 226,150
Security	-	$ 2,880	-	-	-	-	$ 2,880	$ 6,290	$ 3,987	$ 9,850
Trial Court Operations Program	$ 10,459,676	$ 3,008,232	$ 105,027	-	$ 255,666	$ (8,492)	$ 13,820,109	$ 16,473,933	$ 14,013,476	$ 16,158,784
Enhanced Collections	$ 595,230	$ 2,099	-	-	-	-	$ 597,328	$ 555,000	$ 535,785	$ 490,000
Other Non-Court Operations	$ 7,487	$ 470	$ 652	-	$ 1,497	-	$ 10,107	-	$ 24,877	$ 5,000
Non-Court Operations Program	$ 602,717	$ 2,568	$ 652	-	$ 1,497	-	$ 607,435	$ 555,000	$ 560,662	$ 495,000
Executive Office	$ 500,697	$ 750	-	-	$ (12,434)	-	$ 489,013	$ 315,191	$ 291,663	$ 301,939
Fiscal Services	$ 531,957	$ 444,914	-	-	$ (71,822)	$ (1,025)	$ 904,024	$ 1,578,541	$ 1,461,046	$ 1,678,641
Human Resources	$ 3,260,463	$ 101,428	-	-	$ (20,669)	-	$ 3,341,222	$ 607,970	$ 2,973,873	$ 577,818
Business & Facilities Services	$ 1,644,451	$ 794,963	$ 535,000	-	$ (76,968)	$ (1,468)	$ 2,895,978	$ 2,738,045	$ 2,768,095	$ 2,583,200
Information Technology	$ 1,021,438	$ 920,381	-	-	$ (75,271)	-	$ 1,866,548	$ 1,869,841	$ 2,176,301	$ 2,272,539
Court Administration Program	$ 6,959,006	$ 2,262,436	$ 535,000	-	$ (257,163)	$ (2,493)	$ 9,496,786	$ 7,109,588	$ 9,670,978	$ 7,414,137
Expenditures Not Distributed or Posted to a Program	-	-	-	-	-	-	-	-	-	-
Prior Year Adjustments Not Posted to a Program	-	-	-	-	-	-	-	-	-	-
TOTAL PROGRAM EXPENDITURES	$ 18,021,399	$ 5,273,236	$ 640,680	-	-	$ (10,985)	$ 23,924,330	$ 24,138,521	$ 24,245,116	$ 24,067,921