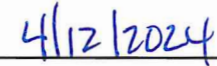


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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



Date

Merced

Court

2023-24 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Merced

Court

2023-24 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Merced

Court

2023-24 Q3

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	144.00	143.00	143.0	

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 March									
Fiscal Year 2023/24									2022/23
	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	\$ (1,110,798)	\$ 1,385,207	\$ (394,520)	\$ 0			\$ 14,678	\$ (105,433)	\$ (72,176)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 27,000							\$ 27,000	\$ 27,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (535)	\$ (535)	\$ (1,802)
Credit Card									
Cash on Hand	\$ 10,800							\$ 10,800	\$ 10,800
Cash with County	\$ 0						\$ 0	\$ 0	\$ 0
Cash Outside of the JCC							\$ 988,861	\$ 988,861	\$ 1,318,801
Cash Equivalents	\$ 4,057,018						\$ 2,801,163	\$ 6,858,181	\$ 5,324,668
Total Cash and Cash Equivalents	\$ 2,984,020	\$ 1,385,207	\$ (394,520)	\$ 0			\$ 3,804,168	\$ 7,778,875	\$ 6,607,292
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 20,132	\$ 12,825	\$ 0				\$ 9,964	\$ 42,921	\$ 31,762
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 291,200					\$ 291,200	\$ 146,828
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 864							\$ 864	\$ 1,166
Total Receivables	\$ 20,996	\$ 12,825	\$ 291,200	\$ 0			\$ 9,964	\$ 334,985	\$ 179,757
Prepaid Expenses - General	\$ 29,568							\$ 29,568	\$ 2,006
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 29,568							\$ 29,568	\$ 2,006
Other Assets	\$ 0			\$ 2,359,466				\$ 2,359,466	\$ 2,456,415
Total Other Assets	\$ 0			\$ 2,359,466				\$ 2,359,466	\$ 2,456,415
Total Assets	\$ 3,034,584	\$ 1,398,032	\$ (103,320)	\$ 2,359,466			\$ 3,814,132	\$ 10,502,894	\$ 9,245,470
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 912	\$ 0	\$ 0	\$ 0			\$ 0	\$ 912	\$ 3,267
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 864	\$ 864	\$ 1,166
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 255,483	\$ 255,483	\$ 209,299
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							\$ 10,910	\$ 10,910	\$ 6,247
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 912	\$ 0	\$ 0	\$ 0			\$ 267,257	\$ 268,169	\$ 219,979
Civil							\$ 2,186,284	\$ 2,186,284	\$ 1,136,843
Criminal							\$ 219,630	\$ 219,630	\$ 297,015
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 988,861	\$ 988,861	\$ 1,318,801
Trust Interest Payable							\$ 141,520	\$ 141,520	\$ 69,398
Miscellaneous Trust									
Total Trust Deposits							\$ 3,536,296	\$ 3,536,296	\$ 2,822,057
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 0							\$ 0	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 34,374	\$ 179					\$ 10,579	\$ 45,132	\$ 34,278
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 34,374	\$ 179	\$ 0				\$ 10,579	\$ 45,132	\$ 34,278
Total Liabilities	\$ 35,286	\$ 179	\$ 0	\$ 0			\$ 3,814,132	\$ 3,849,597	\$ 3,076,314
Total Fund Balance	\$ 2,999,298	\$ 1,397,853	\$ (103,320)	\$ 2,359,466				\$ 6,653,297	\$ 6,169,155
Total Liabilities and Fund Balance	\$ 3,034,584	\$ 1,398,032	\$ (103,320)	\$ 2,359,466			\$ 3,814,132	\$ 10,502,894	\$ 9,245,470

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 March											
	Fiscal Year 2023/24							2022/23			
	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	\$ 13,313,444	\$ 34,198					\$ 13,347,642	\$ 16,777,276	\$ 12,860,431	\$ 15,978,916	
Improvement and Modernization Fund	\$ 203,315						\$ 203,315	\$ 238,724	\$ 0	\$ 35,409	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 875,418						\$ 875,418	\$ 1,164,572	\$ 836,751	\$ 1,117,760	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,014,199						\$ 1,014,199	\$ 1,390,881	\$ 1,132,426	\$ 1,420,651	
Other Miscellaneous	\$ 774,827	\$ 1,467,402					\$ 2,242,229	\$ 2,242,229	\$ 2,651,195	\$ 2,655,154	
	\$ 16,181,204	\$ 1,501,601					\$ 17,682,804	\$ 21,813,682	\$ 17,480,803	\$ 21,207,890	
Grants											
AB 1058 Commissioner/Facilitator			\$ 553,626				\$ 553,626	\$ 812,056	\$ 475,950	\$ 833,999	
Other Judicial Council Grants			\$ 6,529				\$ 6,529	\$ 12,000	\$ 6,000	\$ 12,000	
Non-Judicial Council Grants			\$ 138,941				\$ 138,941	\$ 200,000	\$ 110,205	\$ 120,000	
			\$ 699,096				\$ 699,096	\$ 1,024,056	\$ 592,155	\$ 965,999	
Other Financing Sources											
Interest Income	\$ 187,161	\$ 54,205		\$ 36,803			\$ 278,169	\$ 200,000	\$ 183,400	\$ 27,500	
Investment Income											
Donations											
Local Fees	\$ 24,937	\$ 20,098					\$ 45,034	\$ 79,425	\$ 66,054	\$ 102,800	
Non-Fee Revenues		\$ 3,809					\$ 3,809	\$ 14,000	\$ 3,951	\$ 19,000	
Enhanced Collections		\$ 317,888					\$ 317,888	\$ 465,000	\$ 286,369	\$ 444,000	
Escheatment											
Prior Year Revenue	\$ 5,824	\$ 8,957	\$ 4,218				\$ 19,000		\$ (6,387)		
County Program - Restricted		\$ 44,118					\$ 44,118	\$ 46,800	\$ 49,098	\$ 47,250	
Reimbursement Other	\$ 11,130						\$ 11,130	\$ 20,000	\$ 17,370	\$ 21,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,822						\$ 3,822	\$ 100	\$ 19	\$ 100	
	\$ 232,874	\$ 449,076	\$ 4,218	\$ 36,803			\$ 722,971	\$ 825,325	\$ 599,873	\$ 661,650	
Total Revenues	\$ 16,414,077	\$ 1,950,676	\$ 703,314	\$ 36,803			\$ 19,104,871	\$ 23,663,063	\$ 18,672,831	\$ 22,835,539	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 6,440,700	\$ 325,094	\$ 285,861				\$ 7,051,655	\$ 9,325,241	\$ 6,784,851	\$ 8,741,000	
Temp Help											
Overtime	\$ 23,845						\$ 23,845	\$ 35,000	\$ 40,761	\$ 50,000	
Staff Benefits	\$ 4,607,592	\$ 237,671	\$ 311,342				\$ 5,156,605	\$ 6,968,974	\$ 4,896,709	\$ 6,492,197	
	\$ 11,072,137	\$ 562,765	\$ 597,204				\$ 12,232,105	\$ 16,329,215	\$ 11,722,320	\$ 15,283,197	
Operating Expenses and Equipment											
General Expense	\$ 448,522	\$ 18,365					\$ 466,887	\$ 556,390	\$ 227,113	\$ 307,375	
Printing	\$ 11,447	\$ 7,144					\$ 18,591	\$ 28,500	\$ 24,991	\$ 18,500	
Telecommunications	\$ 64,585						\$ 64,585	\$ 121,760	\$ 78,348	\$ 106,560	
Postage	\$ 99,027	\$ 5,682					\$ 104,709	\$ 160,000	\$ 107,529	\$ 125,000	
Insurance	\$ 16,236						\$ 16,236	\$ 12,500	\$ 11,864	\$ 12,000	
In-State Travel	\$ 12,058	\$ 381	\$ 4,985				\$ 17,423	\$ 17,000	\$ 8,852	\$ 12,500	
Out-of-State Travel											
Training	\$ 6,466		\$ 2,425				\$ 8,891	\$ 4,000	\$ 3,199	\$ 4,000	
Security Services	\$ 1,414						\$ 1,414	\$ 2,500	\$ 1,484	\$ 3,000	
Facility Operations	\$ 268,503		\$ 2,726				\$ 271,229	\$ 430,780	\$ 273,747	\$ 396,755	
Utilities	\$ 23						\$ 23	\$ 100	\$ 4	\$ 350	
Contracted Services	\$ 1,753,674	\$ 415,362	\$ 157,831				\$ 2,326,867	\$ 4,686,091	\$ 2,894,501	\$ 4,465,184	
Consulting and Professional Services	\$ 24,583						\$ 24,583	\$ 39,500	\$ 23,108	\$ 69,389	
Information Technology	\$ 391,437	\$ 10,000					\$ 401,437	\$ 660,040	\$ 485,158	\$ 562,570	
Major Equipment	\$ 410,998						\$ 410,998	\$ 439,699	\$ 43,310	\$ 57,500	
Other Items of Expense	\$ 1,560						\$ 1,560	\$ 4,800	\$ 1,924	\$ 5,600	
	\$ 3,510,535	\$ 456,933	\$ 167,967				\$ 4,135,435	\$ 7,163,660	\$ 4,185,133	\$ 6,146,283	
Special Items of Expense											
Grand Jury		\$ 1,317					\$ 1,317	\$ 5,000	\$ 897	\$ 5,000	
Jury Costs	\$ 97,259	\$ 907					\$ 98,167	\$ 90,000	\$ 70,695	\$ 90,000	
Judgements, Settlements and Claims											
Debt Service								\$ 363,000		\$ 310,000	
Other											
Capital Costs											
Internal Cost Recovery	\$ (104,095)	\$ 2,247	\$ 101,849				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ (1,775)		
	\$ (6,836)	\$ 4,471	\$ 101,849				\$ 99,484	\$ 458,000	\$ 69,817	\$ 405,000	
Total Expenditures	\$ 14,575,837	\$ 1,024,168	\$ 867,019	\$ 36,803			\$ 16,467,024	\$ 23,950,875	\$ 15,977,271	\$ 21,834,480	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,838,241	\$ 926,508	\$ (163,704)	\$ 36,803			\$ 2,637,847	\$ (287,812)	\$ 2,695,560	\$ 1,001,059	
Operating Transfers In (Out)	\$ (60,384)		\$ 60,384				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,221,441	\$ 471,345	\$ 0	\$ 2,322,663			\$ 4,015,449	\$ 4,015,449	\$ 3,473,595	\$ 3,473,595	
Ending Balance (Deficit)	\$ 2,999,298	\$ 1,397,853	\$ (103,320)	\$ 2,359,466			\$ 6,653,297	\$ 3,727,637	\$ 6,169,155	\$ 4,474,654	

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

	For the month ended March									
	Fiscal Year 2023/24								2022/23	
	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	\$ 3,242,370	\$ 337,711					\$ 3,580,081	\$ 6,271,010	\$ 3,589,989	\$ 5,507,502
Traffic & Other Infractions	\$ 646,735	\$ 1,494					\$ 648,229	\$ 1,036,093	\$ 634,014	\$ 965,762
Other Criminal Cases	\$ 875,806	\$ 3,800					\$ 879,605	\$ 1,800,388	\$ 1,115,481	\$ 1,677,027
Civil	\$ 718,660	\$ 28,859					\$ 747,519	\$ 1,150,496	\$ 719,004	\$ 1,076,888
Family & Children Services	\$ 1,161,445	\$ 184,225			\$ 101,849		\$ 1,447,519	\$ 2,260,989	\$ 1,355,237	\$ 2,253,086
Probate, Guardianship & Mental Health Services	\$ 52	\$ 2,880					\$ 2,932		\$ 5,506	
Juvenile Dependency Services		\$ 762,991					\$ 762,991	\$ 1,052,809	\$ 772,103	\$ 1,031,445
Juvenile Delinquency Services		\$ 371					\$ 371	\$ 85,559	\$ 237	\$ 79,831
Other Court Operations	\$ 347,924	\$ 2,367			\$ 41,583		\$ 391,873	\$ 530,985	\$ 338,830	\$ 497,213
Court Interpreters	\$ 410,081	\$ 498,089					\$ 908,170	\$ 1,199,027	\$ 855,657	\$ 1,105,096
Jury Services		\$ 71,558	\$ 98,167				\$ 169,725	\$ 163,460	\$ 151,363	\$ 112,960
Security		\$ 6,525					\$ 6,525	\$ 11,000	\$ 47,924	\$ 27,500
Trial Court Operations Program	\$ 7,403,071	\$ 1,900,871	\$ 98,167		\$ 143,431		\$ 9,545,541	\$ 15,561,816	\$ 9,585,345	\$ 14,334,311
Enhanced Collections	\$ 361,649	\$ 1,075					\$ 362,724	\$ 479,096	\$ 325,901	\$ 457,128
Other Non-Court Operations	\$ 11,234		\$ 1,317		\$ 2,247		\$ 14,797	\$ 5,000	\$ 15,529	\$ 5,000
Non-Court Operations Program	\$ 372,882	\$ 1,075	\$ 1,317		\$ 2,247		\$ 377,521	\$ 484,096	\$ 341,430	\$ 462,128
Executive Office	\$ 224,734	\$ 2,921			\$ (12,882)		\$ 214,773	\$ 306,150	\$ 211,627	\$ 281,781
Fiscal Services	\$ 398,232	\$ 510,685			\$ (17,526)		\$ 891,392	\$ 2,551,908	\$ 1,221,396	\$ 2,497,280
Human Resources	\$ 2,065,310	\$ 90,542			\$ (16,927)		\$ 2,138,925	\$ 557,620	\$ 1,955,821	\$ 631,639
Business & Facilities Services	\$ 1,063,874	\$ 484,115			\$ (55,348)		\$ 1,492,640	\$ 1,986,372	\$ 1,334,413	\$ 1,787,849
Information Technology	\$ 704,002	\$ 1,145,225			\$ (42,995)		\$ 1,806,232	\$ 2,502,913	\$ 1,327,238	\$ 1,839,492
Court Administration Program	\$ 4,456,152	\$ 2,233,488			\$ (145,678)		\$ 6,543,962	\$ 7,904,963	\$ 6,050,495	\$ 7,038,042
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 12,232,105	\$ 4,135,435	\$ 99,484		\$ 0		\$ 16,467,024	\$ 23,950,875	\$ 15,977,271	\$ 21,834,480