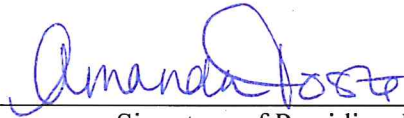


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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

10/17/2022

Date

Merced

Court

FY22.23 - 1st Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Merced

Court

FY22.23 - 1st Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
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9	
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12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Merced

Court

FY22.23 - 1st Quarter

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	151	149			

¹ The 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 2022/23									2021/22
	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	\$ (1,760,705)	\$ 2,086,099	\$ (247,608)	\$ 0			\$ 23,385	\$ 101,171	\$ 325,682
Payroll	\$ 1,500							\$ 1,500	\$ 1,251
Jury									
Revolving	\$ 27,000							\$ 27,000	\$ 27,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,606)	\$ (1,606)	\$ (1,138)
Credit Card									
Cash on Hand	\$ 10,800							\$ 10,800	\$ 10,800
Cash with County	\$ 0						\$ 0	\$ 0	\$ 0
Cash Outside of the JCC							\$ 1,262,818	\$ 1,262,818	\$ 1,262,818
Cash Equivalents	\$ 5,750,137						\$ 1,302,323	\$ 7,052,460	\$ 4,536,381
Total Cash and Cash Equivalents	\$ 4,028,732	\$ 2,086,099	\$ (247,608)	\$ 0			\$ 2,586,921	\$ 8,454,144	\$ 6,162,793
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 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	\$ 5,460	\$ 2,356	\$ 0				\$ 9,964	\$ 17,780	\$ 9,964
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 215,357					\$ 215,357	\$ 117,810
Trust Due To/From									
Distribution Due To/From									\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 998							\$ 998	\$ 1,119
Total Receivables	\$ 6,458	\$ 2,356	\$ 215,357				\$ 9,964	\$ 234,135	\$ 128,893
Prepaid Expenses - General	\$ 24,243							\$ 24,243	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 24,243							\$ 24,243	\$ 0
Other Assets	\$ 0			\$ 2,420,520				\$ 2,420,520	\$ 2,412,522
Total Other Assets	\$ 0			\$ 2,420,520				\$ 2,420,520	\$ 2,412,522
Total Assets	\$ 4,059,434	\$ 2,088,455	\$ (32,252)	\$ 2,420,520			\$ 2,596,885	\$ 11,133,041	\$ 8,704,209
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,372	\$ 0	\$ 0	\$ 0			\$ 0	\$ 1,372	\$ 2,972
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 998	\$ 998	\$ 1,119
Due to Other Courts									
Due to State	\$ 575,551							\$ 575,551	\$ 74,008
TC145 Liability							\$ 215,484	\$ 215,484	\$ 265,501
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 64							\$ 64	\$ 40
Interest							\$ 2,398	\$ 2,398	\$ 5
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 576,987	\$ 0	\$ 0	\$ 0			\$ 218,881	\$ 795,867	\$ 343,647
Civil							\$ 772,666	\$ 772,666	\$ 765,440
Criminal							\$ 280,301	\$ 280,301	\$ 304,818
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,262,818	\$ 1,262,818	\$ 1,262,818
Trust Interest Payable							\$ 53,480	\$ 53,480	\$ 49,433
Miscellaneous Trust									
Total Trust Deposits							\$ 2,369,266	\$ 2,369,266	\$ 2,382,509
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 0							\$ 0	\$ (942)
Deferred Compensation Payable	\$ 50							\$ 50	\$ (7,075)
Deductions Payable	\$ 0							\$ 0	\$ (2,806)
Payroll Clearing									
Total Payroll Liabilities	\$ 50							\$ 50	\$ (10,823)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 22,639	\$ 97					\$ 8,738	\$ 31,474	\$ 24,779
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 22,639	\$ 97	\$ 0				\$ 8,738	\$ 31,474	\$ 24,779
Total Liabilities	\$ 599,675	\$ 97	\$ 0	\$ 0			\$ 2,596,885	\$ 3,196,657	\$ 2,740,112
Total Fund Balance	\$ 3,459,758	\$ 2,088,358	\$ (32,252)	\$ 2,420,520				\$ 7,936,384	\$ 5,964,097
Total Liabilities and Fund Balance	\$ 4,059,434	\$ 2,088,455	\$ (32,252)	\$ 2,420,520			\$ 2,596,885	\$ 11,133,041	\$ 8,704,209

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 2022/23										2021/22	
	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	\$ 6,980,162	\$ 5,139					\$ 6,985,301		\$ 6,258,076	\$ 14,523,982	
Improvement and Modernization Fund	\$ 0						\$ 0			\$ 35,409	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 252,733						\$ 252,733		\$ 306,148	\$ 1,100,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 259,940						\$ 259,940		\$ 142,964	\$ 1,186,417	
Other Miscellaneous		\$ 1,876,368					\$ 1,876,368		\$ 774,827		
	\$ 7,492,835	\$ 1,881,507					\$ 9,374,342		\$ 6,707,188	\$ 17,620,635	
Grants											
AB 1058 Commissioner/Facilitator			\$ 117,110				\$ 117,110		\$ 100,243	\$ 827,829	
Other Judicial Council Grants									\$ (15,770)	\$ 120,490	
Non-Judicial Council Grants			\$ 0				\$ 0				
			\$ 117,110				\$ 117,110		\$ 84,473	\$ 948,319	
Other Financing Sources											
Interest Income	\$ 15,036	\$ 7,286					\$ 22,322		\$ 5,572	\$ 45,000	
Investment Income											
Donations											
Local Fees	\$ 14,138	\$ 6,318					\$ 20,456		\$ 49,980	\$ 307,200	
Non-Fee Revenues		\$ (204)					\$ (204)		\$ (622)	\$ 20,000	
Enhanced Collections		\$ 69,554					\$ 69,554		\$ 82,095	\$ 435,000	
Escheatment											
Prior Year Revenue	\$ (10,073)	\$ 136	\$ 0				\$ (9,938)			\$ 4,000	
County Program - Restricted		\$ 5,849					\$ 5,849		\$ 3,208	\$ 53,000	
Reimbursement Other	\$ (8,204)						\$ (8,204)		\$ 624	\$ 26,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0		\$ 0	\$ 100	
	\$ 10,896	\$ 88,939	\$ 0				\$ 99,835		\$ 140,858	\$ 890,300	
Total Revenues	\$ 7,503,732	\$ 1,970,446	\$ 117,110				\$ 9,591,288		\$ 6,932,518	\$ 19,459,254	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,941,858	\$ 1,307	\$ 54,339				\$ 1,997,503		\$ 1,446,833	\$ 8,043,271	
Temp Help											
Overtime	\$ 17,287						\$ 17,287		\$ 9,786	\$ 25,000	
Staff Benefits	\$ 1,587,982	\$ 1,877	\$ 50,460				\$ 1,640,320		\$ 1,348,058	\$ 6,117,021	
	\$ 3,547,127	\$ 3,184	\$ 104,799				\$ 3,655,110		\$ 2,804,677	\$ 14,185,292	
Operating Expenses and Equipment											
General Expense	\$ 66,466	\$ 399					\$ 66,865		\$ 33,639	\$ 284,240	
Printing	\$ 3,635	\$ 1,433					\$ 5,068		\$ 3,137	\$ 22,000	
Telecommunications	\$ 20,029						\$ 20,029		\$ 15,992	\$ 97,700	
Postage	\$ 33,281	\$ 826					\$ 34,106		\$ 20,710	\$ 113,000	
Insurance									\$ 219	\$ 10,300	
In-State Travel	\$ 792						\$ 792		\$ 190	\$ 6,500	
Out-of-State Travel											
Training									\$ 230	\$ 8,000	
Security Services	\$ 315						\$ 315		\$ 815	\$ 6,000	
Facility Operations	\$ 69,356		\$ 1,966				\$ 71,322		\$ 81,992	\$ 461,823	
Utilities									\$ 234	\$ 5,600	
Contracted Services	\$ 577,568	\$ 259,828	\$ 23,234				\$ 860,629		\$ 573,272	\$ 2,791,515	
Consulting and Professional Services	\$ 6,350						\$ 6,350		\$ 13,076	\$ 66,389	
Information Technology	\$ 374,871	\$ 10,000					\$ 384,871		\$ 346,844	\$ 526,070	
Major Equipment										\$ 73,212	
Other Items of Expense	\$ 856						\$ 856		\$ 225	\$ 3,200	
	\$ 1,153,518	\$ 272,486	\$ 25,199				\$ 1,451,203		\$ 1,090,576	\$ 4,475,549	
Special Items of Expense											
Grand Jury		\$ 897					\$ 897			\$ 5,000	
Jury Costs	\$ 24,510						\$ 24,510		\$ 7,971	\$ 90,000	
Judgements, Settlements and Claims											
Debt Service										\$ 310,000	
Other											
Capital Costs											
Internal Cost Recovery	\$ (20,001)	\$ 637	\$ 19,364				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (3,220)		\$ 0				\$ (3,220)		\$ 180		
	\$ 1,289	\$ 1,534	\$ 19,364				\$ 22,186		\$ 8,151	\$ 405,000	
Total Expenditures	\$ 4,701,934	\$ 277,203	\$ 149,362				\$ 5,128,499		\$ 3,903,404	\$ 19,065,841	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,801,798	\$ 1,693,242	\$ (32,252)				\$ 4,462,789		\$ 3,029,114	\$ 393,413	
Operating Transfers In (Out)	\$ 0						\$ 0			\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 657,960	\$ 395,116	\$ 0	\$ 2,420,520			\$ 3,473,595	\$ 3,473,595	\$ 2,934,983	\$ 2,934,983	
Ending Balance (Deficit)	\$ 3,459,758	\$ 2,088,358	\$ (32,252)	\$ 2,420,520			\$ 7,936,384	\$ 3,473,595	\$ 5,964,097	\$ 3,328,396	

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

	For the month ended September									
	Fiscal Year 2022/23								2021/22	
	Personal 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	\$ 999,511	\$ 108,146					\$ 1,107,656		\$ 896,352	\$ 4,794,294
Traffic & Other Infractions	\$ 196,737	\$ 241					\$ 196,977		\$ 129,991	\$ 705,594
Other Criminal Cases	\$ 340,271	\$ 260			\$ 91		\$ 340,622		\$ 205,533	\$ 1,410,077
Civil	\$ 209,259	\$ 9,177					\$ 218,435		\$ 171,108	\$ 1,121,410
Family & Children Services	\$ 389,051	\$ 37,004			\$ 19,364	\$ 0	\$ 445,420		\$ 307,178	\$ 1,968,107
Probate, Guardianship & Mental Health Services	\$ 59	\$ 3,060					\$ 3,119		\$ 689	\$ 33,759
Juvenile Dependency Services		\$ 257,935					\$ 257,935		\$ 202,284	\$ 894,211
Juvenile Delinquency Services		\$ 97					\$ 97		\$ 16,078	\$ 85,719
Other Court Operations	\$ 93,688	\$ 1,277				\$ (7,365)	\$ 87,600		\$ 68,788	\$ 257,253
Court Interpreters	\$ 66,788	\$ 176,206					\$ 242,993		\$ 198,757	\$ 1,241,361
Jury Services		\$ 22,680	\$ 24,510			\$ (21)	\$ 47,169		\$ 20,971	\$ 143,500
Security		\$ 1,369					\$ 1,369		\$ 3,481	\$ 30,000
Trial Court Operations Program	\$ 2,295,363	\$ 617,451	\$ 24,510		\$ 19,455	\$ (7,385)	\$ 2,949,395		\$ 2,221,211	\$ 12,685,284
Enhanced Collections		\$ 69,563					\$ 69,563		\$ 109,751	\$ 435,000
Other Non-Court Operations	\$ 3,184	\$ 97	\$ 897				\$ 4,178			\$ 5,000
Non-Court Operations Program	\$ 3,184	\$ 69,660	\$ 897				\$ 73,741		\$ 109,751	\$ 440,000
Executive Office	\$ 62,447				\$ (1,934)		\$ 60,513		\$ 47,186	\$ 217,168
Fiscal Services	\$ 141,223	\$ 191,151			\$ (1,195)		\$ 331,180		\$ 60,007	\$ 607,190
Human Resources	\$ 688,546	\$ 25,932			\$ (2,068)		\$ 712,409		\$ 659,746	\$ 560,002
Business & Facilities Services	\$ 260,630	\$ 133,831			\$ (7,550)	\$ 4,165	\$ 391,075		\$ 265,543	\$ 2,832,209
Information Technology	\$ 203,718	\$ 413,177			\$ (6,708)		\$ 610,187		\$ 539,961	\$ 1,723,988
Court Administration Program	\$ 1,356,563	\$ 764,091			\$ (19,455)	\$ 4,165	\$ 2,105,363		\$ 1,572,442	\$ 5,940,557
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,655,110	\$ 1,451,203	\$ 25,407		\$ 0	\$ (3,220)	\$ 5,128,499		\$ 3,903,404	\$ 19,065,841