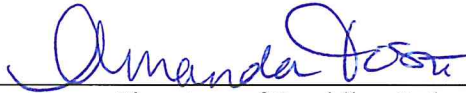


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

1/15/2021

Date

Merced

Court

FY2020/2021 - 2nd QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Merced

Court

FY2020/2021 - 2nd QTR

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Merced

Court
FY2020/2021 - 2nd QTR

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)	151.00	136.15	136.15		

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 December								2019/20
	Fiscal Year 2020/21								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (117,696)	\$ 254,615	\$ (526,333)	\$ 310,000			\$ 22,688	\$ (56,726)	\$ 73,976
Payroll	\$ 20,230							\$ 20,230	\$ 11,522
Jury									
Revolving	\$ 27,000							\$ 27,000	\$ 27,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (66,877)	\$ (66,877)	\$ (1,878)
Credit Card									
Cash on Hand	\$ 10,800							\$ 10,800	\$ 10,800
Cash with County	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Cash Outside of the JCC							\$ 1,262,818	\$ 1,262,818	\$ 1,459,296
Cash Equivalents	\$ 2,520,231						\$ 1,232,657	\$ 3,752,888	\$ 3,945,202
Total Cash and Cash Equivalents	\$ 2,460,565	\$ 254,615	\$ (526,333)	\$ 310,000			\$ 2,451,286	\$ 4,950,132	\$ 5,525,918
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 600							\$ 600	\$ 930
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 1,170	\$ 0	\$ 0				\$ 9,964	\$ 11,134	\$ 14,314
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 517,686					\$ 517,686	\$ 466,764
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 3							\$ 3	\$ 985
Total Receivables	\$ 1,773	\$ 0	\$ 517,686				\$ 9,964	\$ 529,423	\$ 482,992
Prepaid Expenses - General	\$ 68,830							\$ 68,830	\$ 223,066
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 68,830							\$ 68,830	\$ 223,066
Other Assets	\$ 310,000			\$ 2,084,973				\$ 2,394,973	\$ 2,294,021
Total Other Assets	\$ 310,000			\$ 2,084,973				\$ 2,394,973	\$ 2,294,021
Total Assets	\$ 2,841,167	\$ 254,615	\$ (8,647)	\$ 2,394,973			\$ 2,461,250	\$ 7,943,357	\$ 8,525,996
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 360	\$ 0	\$ 0				\$ 0	\$ 360	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 3	\$ 3	\$ 985
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 182,523	\$ 182,523	\$ 211,320
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 13							\$ 13	\$ 266
Interest							\$ 29	\$ 29	\$ 1,508
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0		\$ 0					\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 373	\$ 0	\$ 0				\$ 182,554	\$ 182,927	\$ 214,078
Civil							\$ 744,692	\$ 744,692	\$ 625,521
Criminal							\$ 214,560	\$ 214,560	\$ 207,154
Unreconciled - Civil and Criminal									\$ 9,091
Trust Held Outside of the JCC							\$ 1,262,818	\$ 1,262,818	\$ 1,459,296
Trust Interest Payable							\$ 49,344	\$ 49,344	\$ 45,809
Miscellaneous Trust									
Total Trust Deposits							\$ 2,271,414	\$ 2,271,414	\$ 2,346,870
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 51,066							\$ 51,066	\$ 13,160
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 2,351
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 51,066							\$ 51,066	\$ 15,512
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 500,000
Liabilities For Deposits	\$ 13,934	\$ 97					\$ 7,281	\$ 21,313	\$ 57,281
Jury Fees - Non-Interest									\$ 117,258
Fees - Partial Payment & Overpayment									\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 13,934	\$ 97	\$ 0				\$ 7,281	\$ 21,313	\$ 674,539
Total Liabilities	\$ 65,373	\$ 97	\$ 0				\$ 2,461,250	\$ 2,526,720	\$ 3,250,999
Total Fund Balance	\$ 2,775,794	\$ 254,518	\$ (8,647)	\$ 2,394,973				\$ 5,416,637	\$ 5,274,997
Total Liabilities and Fund Balance	\$ 2,841,167	\$ 254,615	\$ (8,647)	\$ 2,394,973			\$ 2,461,250	\$ 7,943,357	\$ 8,525,996

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 2020/21										2019/20	
	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	\$ 8,349,577	\$ 19,677					\$ 8,369,255	\$ 12,726,439	\$ 8,459,485	\$ 13,546,516	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 34,747	\$ (1)	\$ 34,747	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 556,697						\$ 556,697	\$ 950,000	\$ 411,568	\$ 950,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 433,456						\$ 433,456	\$ 1,176,081	\$ 467,449	\$ 1,200,044	
Other Miscellaneous	\$ 774,827						\$ 774,827	\$ 774,827	\$ 774,827	\$ 774,827	
	\$ 10,114,557	\$ 19,677					\$ 10,134,235	\$ 15,662,094	\$ 10,113,328	\$ 16,506,134	
Grants											
AB 1058 Commissioner/Facilitator			\$ 384,181				\$ 384,181	\$ 871,339	\$ 451,857	\$ 856,051	
Other Judicial Council Grants			\$ 128,861				\$ 128,861	\$ 227,534	\$ 10,480	\$ 22,480	
Non-Judicial Council Grants											
			\$ 513,042				\$ 513,042	\$ 1,098,873	\$ 462,337	\$ 878,531	
Other Financing Sources											
Interest Income	\$ 2,903	\$ 267		\$ 17,006			\$ 20,176	\$ 100,000	\$ 35,841	\$ 80,000	
Investment Income											
Donations											
Local Fees	\$ 115,373	\$ 15,842					\$ 131,215	\$ 332,700	\$ 138,213	\$ 337,900	
Non-Fee Revenues		\$ 7,530					\$ 7,530	\$ 25,000	\$ 6,526	\$ 30,000	
Enhanced Collections		\$ 185,348					\$ 185,348	\$ 410,000	\$ 141,375	\$ 420,000	
Escheatment	\$ (23)	\$ 23					\$ 0				
Prior Year Revenue	\$ 20,040		\$ 4,910				\$ 24,950		\$ (2,059)		
County Program - Restricted		\$ 13,868					\$ 13,868	\$ 60,000	\$ 19,723	\$ 60,000	
Reimbursement Other	\$ 45,705						\$ 45,705	\$ 95,221	\$ 26,091	\$ 35,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 19						\$ 19		\$ 0		
	\$ 184,017	\$ 222,878	\$ 4,910	\$ 17,006			\$ 428,811	\$ 1,022,921	\$ 365,710	\$ 963,400	
Total Revenues	\$ 10,298,574	\$ 242,555	\$ 517,952	\$ 17,006			\$ 11,076,088	\$ 17,783,888	\$ 10,941,375	\$ 18,348,065	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,251,093	\$ 10,565	\$ 165,365				\$ 3,427,024	\$ 6,681,477	\$ 3,455,076	\$ 7,380,000	
Temp Help	\$ 2,176						\$ 2,176	\$ 35,000	\$ 31,274	\$ 35,000	
Overtime	\$ 2,650,564	\$ 7,610	\$ 203,538				\$ 2,861,711	\$ 6,201,421	\$ 2,759,817	\$ 6,017,575	
Staff Benefits		\$ 18,175	\$ 368,903				\$ 6,290,911	\$ 12,917,898	\$ 6,246,167	\$ 13,432,575	
Operating Expenses and Equipment											
General Expense	\$ 70,268	\$ 226	\$ 10,605				\$ 81,100	\$ 238,570	\$ 170,330	\$ 370,850	
Printing	\$ 8,563						\$ 8,563	\$ 22,000	\$ 9,419	\$ 25,000	
Telecommunications	\$ 49,288						\$ 49,288	\$ 141,700	\$ 75,625	\$ 176,700	
Postage	\$ 48,275						\$ 48,275	\$ 115,000	\$ 34,630	\$ 115,000	
Insurance	\$ 9,243						\$ 9,243	\$ 10,750	\$ 8,112	\$ 7,800	
In-State Travel	\$ 1,326						\$ 1,326	\$ 20,000	\$ 15,150	\$ 30,050	
Out-of-State Travel									\$ 0		
Training	\$ 416						\$ 416	\$ 9,000	\$ 7,285	\$ 12,500	
Security Services	\$ 1,550						\$ 1,550	\$ 6,000	\$ 1,590	\$ 4,000	
Facility Operations	\$ 168,508		\$ 5,682				\$ 174,190	\$ 438,242	\$ 187,071	\$ 396,075	
Utilities	\$ 1,673						\$ 1,673	\$ 3,000	\$ 798	\$ 3,500	
Contracted Services	\$ 969,368	\$ 235,714	\$ 24,663				\$ 1,229,744	\$ 2,684,061	\$ 1,358,698	\$ 2,778,308	
Consulting and Professional Services	\$ 24,093						\$ 24,093	\$ 59,389	\$ 26,944	\$ 70,389	
Information Technology	\$ 345,440	\$ 16,000	\$ 7,874				\$ 369,314	\$ 481,903	\$ 394,560	\$ 444,144	
Major Equipment	\$ 16,387		\$ 103,669				\$ 120,056	\$ 146,454	\$ 275,429	\$ 411,907	
Other Items of Expense	\$ 155						\$ 155	\$ 4,200	\$ 2,624	\$ 4,200	
	\$ 1,714,552	\$ 251,940	\$ 152,493				\$ 2,118,985	\$ 4,380,269	\$ 2,568,263	\$ 4,850,423	
Special Items of Expense											
Grand Jury								\$ 5,000		\$ 10,000	
Jury Costs	\$ 43,576						\$ 43,576	\$ 130,000	\$ 69,722	\$ 130,000	
Judgements, Settlements and Claims								\$ 310,000		\$ 310,000	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (74,686)	\$ 905	\$ 73,781				\$ 0	\$ (2)	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (2,190)						\$ (2,190)				
	\$ (33,300)	\$ 905	\$ 73,781				\$ 41,386	\$ 444,998	\$ 69,722	\$ 450,000	
Total Expenditures	\$ 7,585,085	\$ 271,020	\$ 595,177				\$ 8,451,282	\$ 17,743,165	\$ 8,884,151	\$ 18,732,998	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,713,489	\$ (28,465)	\$ (77,224)	\$ 17,006			\$ 2,624,806	\$ 40,723	\$ 2,057,224	\$ (384,933)	
Operating Transfers In (Out)	\$ (68,577)		\$ 68,577				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 130,881	\$ 282,983	\$ 0	\$ 2,377,967			\$ 2,791,831	\$ 2,791,831	\$ 3,217,774	\$ 3,217,774	
Ending Balance (Deficit)	\$ 2,775,794	\$ 254,518	\$ (8,647)	\$ 2,394,973			\$ 5,416,637	\$ 2,832,554	\$ 5,274,997	\$ 2,832,841	

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

	For the month ended December									
	Fiscal Year 2020/21							2019/20		
	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	\$ 1,719,700	\$ 131,809					\$ 1,851,508	\$ 4,269,776	\$ 1,779,844	\$ 4,708,863
Traffic & Other Infractions	\$ 351,693	\$ 1,082					\$ 352,775	\$ 791,410	\$ 402,736	\$ 608,522
Other Criminal Cases	\$ 594,744	\$ 955					\$ 595,699	\$ 1,407,375	\$ 639,393	\$ 1,126,324
Civil	\$ 367,800	\$ 17,830					\$ 385,630	\$ 1,051,778	\$ 440,271	\$ 711,754
Family & Children Services	\$ 691,329	\$ 136,179					\$ 824,883	\$ 1,889,814	\$ 594,304	\$ 1,620,010
Probate, Guardianship & Mental Health Services	\$ 1,507	\$ 630					\$ 2,137		\$ 94,707	\$ 609,171
Juvenile Dependency Services		\$ 377,498					\$ 377,498	\$ 840,466	\$ 434,010	\$ 853,429
Juvenile Delinquency Services	\$ 33,123	\$ 4,702					\$ 37,825	\$ 70,576	\$ 72,983	\$ 147,275
Other Court Operations	\$ 234,948	\$ 810					\$ 235,758	\$ 518,830	\$ 340,790	\$ 392,804
Court Interpreters	\$ 123,925	\$ 294,368					\$ 418,293	\$ 1,023,211	\$ 557,246	\$ 1,263,348
Jury Services		\$ 32,056	\$ 43,576				\$ 75,631	\$ 160,400	\$ 98,948	\$ 204,860
Security		\$ 1,539					\$ 1,539	\$ 27,000	\$ 3,274	\$ 45,000
Trial Court Operations Program	\$ 4,118,768	\$ 999,458	\$ 43,576			\$ (2,625)	\$ 5,159,176	\$ 12,050,636	\$ 5,458,507	\$ 12,291,360
Enhanced Collections		\$ 222,607					\$ 222,607	\$ 410,000	\$ 176,339	\$ 420,000
Other Non-Court Operations									\$ 1,278	\$ 12,070
Non-Court Operations Program		\$ 222,607					\$ 222,607	\$ 410,000	\$ 177,616	\$ 432,070
Executive Office	\$ 102,226	\$ 0			\$ 0		\$ 102,226	\$ 230,378	\$ 1,022	\$ 135,943
Fiscal Services	\$ 165,787	\$ 23,681			\$ 0	\$ 435	\$ 189,903	\$ 1,461,526	\$ 222,033	\$ 1,158,148
Human Resources	\$ 1,125,494	\$ 25,920			\$ 0		\$ 1,151,414	\$ 560,785	\$ 1,127,822	\$ 572,816
Business & Facilities Services	\$ 417,825	\$ 240,229			\$ 0		\$ 658,054	\$ 1,499,233	\$ 637,404	\$ 2,101,620
Information Technology	\$ 360,811	\$ 607,091			\$ 0		\$ 967,901	\$ 1,530,607	\$ 1,259,748	\$ 2,041,041
Court Administration Program	\$ 2,172,143	\$ 896,920			\$ 0	\$ 435	\$ 3,069,498	\$ 5,282,529	\$ 3,248,028	\$ 6,009,568
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,290,911	\$ 2,118,985	\$ 43,576		\$ 0	\$ (2,190)	\$ 8,451,282	\$ 17,743,165	\$ 8,884,151	\$ 18,732,998