

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

10/15/2021

Date

Merced

Court

FY21-22 1st Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Merced

Court

FY21-22 1st Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Merced

Court
FY21-22 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)	151.0	135.3			

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 2021/22									2020/21
	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	\$ (182,877)	\$ 313,086	\$ (137,594)	\$ 310,000			\$ 23,067	\$ 325,682	\$ 31,923
Payroll	\$ 1,251							\$ 1,251	\$ 0
Jury									
Revolving	\$ 27,000							\$ 27,000	\$ 27,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,138)	\$ (1,138)	\$ (2,486)
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	\$ 3,174,356						\$ 1,362,024	\$ 4,536,381	\$ 3,574,633
Total Cash and Cash Equivalents	\$ 3,030,530	\$ 313,086	\$ (137,594)	\$ 310,000			\$ 2,646,771	\$ 6,162,793	\$ 4,904,688
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	\$ 0	\$ 0	\$ 0				\$ 9,964	\$ 9,964	\$ 9,964
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 117,810					\$ 117,810	\$ 39,180
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,119							\$ 1,119	\$ 470
Total Receivables	\$ 1,119	\$ 0	\$ 117,810				\$ 9,964	\$ 128,893	\$ 49,614
Prepaid Expenses - General	\$ 0							\$ 0	\$ 68,830
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 68,830
Other Assets	\$ 310,000			\$ 2,102,522				\$ 2,412,522	\$ 2,386,780
Total Other Assets	\$ 310,000			\$ 2,102,522				\$ 2,412,522	\$ 2,386,780
Total Assets	\$ 3,341,649	\$ 313,086	\$ (19,784)	\$ 2,412,522			\$ 2,656,735	\$ 8,704,209	\$ 7,409,911
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,972	\$ 0	\$ 0	\$ 0			\$ 0	\$ 2,972	\$ 385
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,119	\$ 1,119	\$ 470
Due to Other Courts									
Due to State	\$ 74,008							\$ 74,008	\$ 0
TC145 Liability							\$ 265,501	\$ 265,501	\$ 208,810
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 40							\$ 40	\$ 8
Interest							\$ 5	\$ 5	\$ 51
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 77,021	\$ 0	\$ 0	\$ 0			\$ 266,626	\$ 343,647	\$ 209,723
Civil							\$ 765,440	\$ 765,440	\$ 839,666
Criminal							\$ 304,818	\$ 304,818	\$ 248,852
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,262,818	\$ 1,262,818	\$ 1,262,818
Trust Interest Payable							\$ 49,433	\$ 49,433	\$ 49,260
Miscellaneous Trust									
Total Trust Deposits							\$ 2,382,509	\$ 2,382,509	\$ 2,400,595
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (942)							\$ (942)	\$ 26,601
Deferred Compensation Payable	\$ (7,075)							\$ (7,075)	\$ (6,495)
Deductions Payable	\$ (2,806)							\$ (2,806)	\$ (2,883)
Payroll Clearing									
Total Payroll Liabilities	\$ (10,823)							\$ (10,823)	\$ 17,223
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 335,480
Liabilities For Deposits	\$ 17,082	\$ 97					\$ 7,600	\$ 24,779	\$ 17,310
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 17,082	\$ 97	\$ 0				\$ 7,600	\$ 24,779	\$ 352,790
Total Liabilities	\$ 83,280	\$ 97	\$ 0	\$ 0			\$ 2,656,735	\$ 2,740,112	\$ 2,980,331
Total Fund Balance	\$ 3,258,369	\$ 312,989	\$ (19,784)	\$ 2,412,522				\$ 5,964,097	\$ 4,429,580
Total Liabilities and Fund Balance	\$ 3,341,649	\$ 313,086	\$ (19,784)	\$ 2,412,522			\$ 2,656,735	\$ 8,704,209	\$ 7,409,911

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 2021/22							2020/21			
	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											
	\$ 6,252,963	\$ 5,114					\$ 6,258,076	\$ 14,523,982	\$ 5,259,995	\$ 12,726,439	
								\$ 35,409	\$ 0	\$ 34,747	
	\$ 306,148						\$ 306,148	\$ 1,100,000	\$ 68,062	\$ 950,000	
	\$ 142,964						\$ 142,964	\$ 1,186,417	\$ 161,171	\$ 1,176,081	
								\$ 774,827		\$ 774,827	
	\$ 6,702,074	\$ 5,114					\$ 6,707,188	\$ 17,620,635	\$ 5,489,227	\$ 15,662,094	
Grants											
			\$ 100,243				\$ 100,243	\$ 827,829	\$ (9,562)	\$ 871,339	
			\$ (15,770)				\$ (15,770)	\$ 120,490	\$ (4,946)	\$ 227,534	
			\$ 84,473				\$ 84,473	\$ 948,319	\$ (14,508)	\$ 1,098,873	
Other Financing Sources											
	\$ 15	\$ 3		\$ 5,554			\$ 5,572	\$ 45,000	\$ 8,896	\$ 100,000	
							\$ 49,980	\$ 307,200	\$ 56,265	\$ 332,700	
	\$ 42,678	\$ 7,303					\$ (622)	\$ 20,000	\$ 5,237	\$ 25,000	
		\$ (622)					\$ 82,095	\$ 435,000	\$ 81,559	\$ 410,000	
									\$ 0		
								\$ 4,000	\$ 78,168		
							\$ 3,208	\$ 53,000	\$ 2,769	\$ 60,000	
	\$ 624	\$ 3,208					\$ 624	\$ 26,000	\$ 37,458	\$ 95,221	
							\$ 0	\$ 100	\$ 0		
	\$ 43,317	\$ 91,986		\$ 5,554			\$ 140,858	\$ 890,300	\$ 270,352	\$ 1,022,921	
Total Revenues	\$ 6,745,391	\$ 97,100	\$ 84,473	\$ 5,554			\$ 6,932,518	\$ 19,459,254	\$ 5,745,071	\$ 17,783,888	
EXPENDITURES											
Personal Services											
	\$ 1,403,532	\$ 6,032	\$ 37,269				\$ 1,446,833	\$ 8,043,271	\$ 1,518,115	\$ 6,681,477	
	\$ 9,786						\$ 9,786	\$ 25,000	\$ 1,617	\$ 35,000	
	\$ 1,300,643	\$ 4,538	\$ 42,877				\$ 1,348,058	\$ 6,117,021	\$ 1,454,122	\$ 6,201,421	
	\$ 2,713,961	\$ 10,570	\$ 80,146				\$ 2,804,677	\$ 14,185,292	\$ 2,973,854	\$ 12,917,898	
Operating Expenses and Equipment											
	\$ 33,400	\$ 239	\$ 0				\$ 33,639	\$ 284,240	\$ 39,281	\$ 238,570	
	\$ 3,137						\$ 3,137	\$ 22,000	\$ 2,934	\$ 22,000	
	\$ 15,992						\$ 15,992	\$ 97,700	\$ 18,348	\$ 141,700	
	\$ 20,710						\$ 20,710	\$ 113,000	\$ 20,099	\$ 115,000	
	\$ 219						\$ 219	\$ 10,300	\$ 200	\$ 10,750	
	\$ 190						\$ 190	\$ 6,500	\$ 575	\$ 20,000	
	\$ 230						\$ 230	\$ 8,000	\$ (100)	\$ 9,000	
	\$ 815						\$ 815	\$ 6,000	\$ 725	\$ 6,000	
	\$ 79,450		\$ 2,542				\$ 81,992	\$ 461,823	\$ 81,357	\$ 438,242	
	\$ 234						\$ 234	\$ 5,600	\$ 335	\$ 3,000	
	\$ 450,645	\$ 117,512	\$ 5,115				\$ 573,272	\$ 2,791,515	\$ 609,341	\$ 2,684,061	
	\$ 13,076						\$ 13,076	\$ 66,389	\$ 8,061	\$ 59,389	
	\$ 336,844	\$ 10,000					\$ 346,844	\$ 526,070	\$ 341,407	\$ 481,903	
							\$ 225	\$ 73,212	\$ 146,454	\$ 146,454	
							\$ 225	\$ 3,200	\$ 84	\$ 4,200	
	\$ 955,168	\$ 127,751	\$ 7,657				\$ 1,090,576	\$ 4,475,549	\$ 1,122,648	\$ 4,380,269	
Special Items of Expense											
	\$ 7,971						\$ 7,971	\$ 5,000	\$ 10,384	\$ 5,000	
								\$ 90,000	\$ 310,000	\$ 130,000	
								\$ 310,000	\$ 310,000	\$ 310,000	
								\$ 0	\$ 0	\$ (2)	
	\$ (17,011)	\$ 558	\$ 16,453				\$ 0	\$ 0	\$ 0	\$ (2)	
	\$ 180						\$ 180	\$ 435	\$ 435	\$ 435	
	\$ (8,860)	\$ 558	\$ 16,453				\$ 8,151	\$ 405,000	\$ 10,819	\$ 444,998	
Total Expenditures	\$ 3,660,268	\$ 138,880	\$ 104,256	\$ 5,554			\$ 3,903,404	\$ 19,065,841	\$ 4,107,321	\$ 17,743,165	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,085,123	\$ (41,780)	\$ (19,784)	\$ 5,554			\$ 3,029,114	\$ 393,413	\$ 1,637,750	\$ 40,723	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
	\$ 173,246	\$ 354,769	\$ 0	\$ 2,406,968			\$ 2,934,983	\$ 2,934,983	\$ 2,791,831	\$ 2,791,831	
	\$ 3,258,369	\$ 312,989	\$ (19,784)	\$ 2,412,522			\$ 5,964,097	\$ 3,328,396	\$ 4,429,580	\$ 2,832,554	

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

	For the month ended September									
	Fiscal Year 2021/22								2020/21	
	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	\$ 817,209	\$ 79,143					\$ 896,352	\$ 4,794,294	\$ 844,183	\$ 4,269,776
Traffic & Other Infractions	\$ 129,435	\$ 556					\$ 129,991	\$ 705,594	\$ 160,155	\$ 791,410
Other Criminal Cases	\$ 205,219	\$ 314					\$ 205,533	\$ 1,410,077	\$ 275,296	\$ 1,407,375
Civil	\$ 159,418	\$ 11,691					\$ 171,108	\$ 1,121,410	\$ 192,530	\$ 1,051,778
Family & Children Services	\$ 295,929	\$ 11,249					\$ 307,178	\$ 1,968,107	\$ 381,843	\$ 1,889,814
Probate, Guardianship & Mental Health Services	\$ (251)	\$ 940					\$ 689	\$ 33,759		
Juvenile Dependency Services		\$ 202,284					\$ 202,284	\$ 894,211	\$ 204,559	\$ 840,466
Juvenile Delinquency Services	\$ 13,535	\$ 2,543					\$ 16,078	\$ 85,719	\$ 16,710	\$ 70,576
Other Court Operations	\$ 68,349	\$ 439					\$ 68,788	\$ 257,253	\$ 116,893	\$ 518,830
Court Interpreters	\$ 51,634	\$ 147,123					\$ 198,757	\$ 1,241,361	\$ 187,334	\$ 1,023,211
Jury Services		\$ 13,000	\$ 7,971				\$ 20,971	\$ 143,500	\$ 23,424	\$ 160,400
Security		\$ 3,481					\$ 3,481	\$ 30,000	\$ 714	\$ 27,000
Trial Court Operations Program	\$ 1,740,476	\$ 472,764	\$ 7,971				\$ 2,221,211	\$ 12,685,284	\$ 2,403,641	\$ 12,050,636
Enhanced Collections		\$ 109,751					\$ 109,751	\$ 435,000	\$ 122,755	\$ 410,000
Other Non-Court Operations								\$ 5,000		
Non-Court Operations Program		\$ 109,751					\$ 109,751	\$ 440,000	\$ 122,755	\$ 410,000
Executive Office	\$ 47,186				\$ 0		\$ 47,186	\$ 217,168	\$ 46,611	\$ 230,378
Fiscal Services	\$ 55,676	\$ 4,331			\$ 0		\$ 60,007	\$ 607,190	\$ 59,752	\$ 1,461,526
Human Resources	\$ 634,704	\$ 24,862			\$ 0	\$ 180	\$ 659,746	\$ 560,002	\$ 636,737	\$ 560,785
Business & Facilities Services	\$ 163,593	\$ 101,950			\$ 0		\$ 265,543	\$ 2,832,209	\$ 289,357	\$ 1,499,233
Information Technology	\$ 163,043	\$ 376,918			\$ 0		\$ 539,961	\$ 1,723,988	\$ 548,468	\$ 1,530,607
Court Administration Program	\$ 1,064,201	\$ 508,061			\$ 0	\$ 180	\$ 1,572,442	\$ 5,940,557	\$ 1,580,925	\$ 5,282,529
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,804,677	\$ 1,090,576	\$ 7,971		\$ 0	\$ 180	\$ 3,903,404	\$ 19,065,841	\$ 4,107,321	\$ 17,743,165