

**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.

*Amanda Foster*

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Signature of Presiding Judge or Court Executive

*10/12/2023*

\_\_\_\_\_  
Date

Merced

\_\_\_\_\_  
Court

2023-24 Q1



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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Merced

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Court

2023-24 Q1

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Merced

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Court

2023-24 Q1

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Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	157.00	144.0			

<sup>1</sup> 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 September									
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						
<b>ASSETS</b>									
Operations	\$ (1,567,444)	\$ 1,628,884	\$ (222,235)	\$ 440			\$ 14,055	\$ (146,301)	\$ 101,171
Payroll	\$ 0							\$ 0	\$ 1,500
Jury									
Revolving	\$ 27,000							\$ 27,000	\$ 27,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,545)	\$ (1,545)	\$ (1,606)
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	\$ 1,262,818
Cash Equivalents	\$ 6,363,779						\$ 1,700,625	\$ 8,064,404	\$ 7,052,460
<b>Total Cash and Cash Equivalents</b>	<b>\$ 4,834,135</b>	<b>\$ 1,628,884</b>	<b>\$ (222,235)</b>	<b>\$ 440</b>			<b>\$ 2,701,997</b>	<b>\$ 8,943,220</b>	<b>\$ 8,454,144</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
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	\$ 60	\$ 2,502	\$ 0				\$ 9,964	\$ 12,525	\$ 17,780
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 165,073					\$ 165,073	\$ 215,357
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 722							\$ 722	\$ 998
<b>Total Receivables</b>	<b>\$ 782</b>	<b>\$ 2,502</b>	<b>\$ 165,073</b>	<b>\$ 0</b>			<b>\$ 9,964</b>	<b>\$ 178,320</b>	<b>\$ 234,135</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 24,243
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 24,243</b>
Other Assets	\$ 0			\$ 2,322,225				\$ 2,322,225	\$ 2,420,520
<b>Total Other Assets</b>	<b>\$ 0</b>			<b>\$ 2,322,225</b>				<b>\$ 2,322,225</b>	<b>\$ 2,420,520</b>
<b>Total Assets</b>	<b>\$ 4,834,917</b>	<b>\$ 1,631,385</b>	<b>\$ (57,162)</b>	<b>\$ 2,322,665</b>			<b>\$ 2,711,960</b>	<b>\$ 11,443,765</b>	<b>\$ 11,133,041</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 788	\$ 0	\$ 0	\$ 0			\$ 0	\$ 788	\$ 1,372
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 722	\$ 722	\$ 998
Due to Other Courts									
Due to State	\$ 194,432							\$ 194,432	\$ 575,551
TC145 Liability							\$ 242,622	\$ 242,622	\$ 215,484
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 64
Interest							\$ 8,315	\$ 8,315	\$ 2,398
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 195,220</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 251,659</b>	<b>\$ 446,880</b>	<b>\$ 795,867</b>
Civil							\$ 1,160,803	\$ 1,160,803	\$ 772,666
Criminal							\$ 197,616	\$ 197,616	\$ 280,301
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 988,861	\$ 988,861	\$ 1,262,818
Trust Interest Payable							\$ 103,737	\$ 103,737	\$ 53,480
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 2,451,017</b>	<b>\$ 2,451,017</b>	<b>\$ 2,369,266</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 50
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 50</b>
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 29,450	\$ 97					\$ 9,284	\$ 38,831	\$ 31,474
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 29,450</b>	<b>\$ 97</b>	<b>\$ 0</b>				<b>\$ 9,284</b>	<b>\$ 38,831</b>	<b>\$ 31,474</b>
<b>Total Liabilities</b>	<b>\$ 224,670</b>	<b>\$ 97</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 2,711,960</b>	<b>\$ 2,936,727</b>	<b>\$ 3,196,657</b>
<b>Total Fund Balance</b>	<b>\$ 4,610,247</b>	<b>\$ 1,631,288</b>	<b>\$ (57,162)</b>	<b>\$ 2,322,665</b>				<b>\$ 8,507,037</b>	<b>\$ 7,936,384</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,834,917</b>	<b>\$ 1,631,385</b>	<b>\$ (57,162)</b>	<b>\$ 2,322,665</b>			<b>\$ 2,711,960</b>	<b>\$ 11,443,765</b>	<b>\$ 11,133,041</b>



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 2023/24											
Governmental Funds										2022/23	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 7,716,684	\$ 4,888					\$ 7,721,572			\$ 6,985,301	\$ 15,978,916
Improvement and Modernization Fund	\$ 67,000						\$ 67,000			\$ 0	\$ 35,409
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 270,402						\$ 270,402			\$ 252,733	\$ 1,117,760
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 234,060						\$ 234,060			\$ 259,940	\$ 1,420,651
Other Miscellaneous		\$ 1,467,402					\$ 1,467,402			\$ 1,876,368	\$ 2,655,154
	<b>\$ 8,288,147</b>	<b>\$ 1,472,290</b>					<b>\$ 9,760,437</b>			<b>\$ 9,374,342</b>	<b>\$ 21,207,890</b>
Grants											
AB 1058 Commissioner/Facilitator			\$ 136,230				\$ 136,230			\$ 117,110	\$ 833,999
Other Judicial Council Grants										\$ 0	\$ 12,000
Non-Judicial Council Grants			\$ 0				\$ 0			\$ 0	\$ 120,000
			<b>\$ 136,230</b>				<b>\$ 136,230</b>			<b>\$ 117,110</b>	<b>\$ 965,999</b>
Other Financing Sources											
Interest Income	\$ 52,622	\$ 12,223		\$ 2			\$ 64,847			\$ 22,322	\$ 27,500
Investment Income											
Donations											
Local Fees	\$ 8,453	\$ 4,653					\$ 13,106			\$ 20,456	\$ 102,800
Non-Fee Revenues		\$ 8,422					\$ 8,422			\$ (204)	\$ 19,000
Enhanced Collections		\$ 86,481					\$ 86,481			\$ 69,554	\$ 444,000
Escheatment											
Prior Year Revenue	\$ 1,043						\$ 1,043			\$ (9,938)	
County Program - Restricted		\$ 5,438					\$ 5,438			\$ 5,849	\$ 47,250
Reimbursement Other	\$ 0						\$ 0			\$ (8,204)	\$ 21,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 59						\$ 59			\$ 0	\$ 100
	<b>\$ 62,177</b>	<b>\$ 117,218</b>		<b>\$ 2</b>			<b>\$ 179,397</b>			<b>\$ 99,835</b>	<b>\$ 661,650</b>
<b>Total Revenues</b>	<b>\$ 8,350,324</b>	<b>\$ 1,589,508</b>	<b>\$ 136,230</b>	<b>\$ 2</b>			<b>\$ 10,076,064</b>			<b>\$ 9,591,288</b>	<b>\$ 22,835,539</b>
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 2,016,859	\$ 79,745	\$ 85,104				\$ 2,181,708			\$ 1,997,503	\$ 8,741,000
Temp Help											
Overtime	\$ 9,347						\$ 9,347			\$ 17,287	\$ 50,000
Staff Benefits	\$ 1,521,832	\$ 57,996	\$ 94,802				\$ 1,674,630			\$ 1,640,320	\$ 6,492,197
	<b>\$ 3,548,038</b>	<b>\$ 137,741</b>	<b>\$ 179,906</b>				<b>\$ 3,865,685</b>			<b>\$ 3,655,110</b>	<b>\$ 15,283,197</b>
Operating Expenses and Equipment											
General Expense	\$ 128,600	\$ 17,712					\$ 146,312			\$ 66,865	\$ 307,375
Printing	\$ 4,249						\$ 4,249			\$ 5,068	\$ 18,500
Telecommunications	\$ 17,795						\$ 17,795			\$ 20,029	\$ 106,560
Postage	\$ 35,256						\$ 35,256			\$ 34,106	\$ 125,000
Insurance	\$ 2,332						\$ 2,332			\$ 2,332	\$ 12,000
In-State Travel	\$ 2,474	\$ 47	\$ 822				\$ 3,343			\$ 792	\$ 12,500
Out-of-State Travel											
Training	\$ 260		\$ 2,425				\$ 2,685			\$ 315	\$ 4,000
Security Services	\$ 245						\$ 245			\$ 71,322	\$ 3,000
Facility Operations	\$ 76,113		\$ 1,929				\$ 78,042			\$ 384,871	\$ 396,755
Utilities	\$ 12						\$ 12			\$ 860,629	\$ 350
Contracted Services	\$ 517,563	\$ 261,356	\$ 38,017				\$ 816,936			\$ 6,350	\$ 4,465,184
Consulting and Professional Services	\$ 9,021						\$ 9,021			\$ 6,350	\$ 69,389
Information Technology	\$ 260,966	\$ 10,000					\$ 270,966			\$ 384,871	\$ 562,570
Major Equipment	\$ 304,429						\$ 304,429			\$ 856	\$ 57,500
Other Items of Expense	\$ 284						\$ 284			\$ 856	\$ 5,600
	<b>\$ 1,359,599</b>	<b>\$ 289,116</b>	<b>\$ 43,193</b>				<b>\$ 1,691,908</b>			<b>\$ 1,451,203</b>	<b>\$ 6,146,283</b>
Special Items of Expense											
Grand Jury		\$ 1,317					\$ 1,317			\$ 897	\$ 5,000
Jury Costs	\$ 24,659	\$ 907					\$ 25,566			\$ 24,510	\$ 90,000
Judgements, Settlements and Claims											
Debt Service											\$ 310,000
Other											
Capital Costs											
Internal Cost Recovery	\$ (31,162)	\$ 484	\$ 30,678				\$ 0			\$ 0	\$ 0
Prior Year Expense Adjustment										\$ (3,220)	
	<b>\$ (6,503)</b>	<b>\$ 2,708</b>	<b>\$ 30,678</b>				<b>\$ 26,883</b>			<b>\$ 22,186</b>	<b>\$ 405,000</b>
<b>Total Expenditures</b>	<b>\$ 4,901,134</b>	<b>\$ 429,565</b>	<b>\$ 253,777</b>				<b>\$ 5,584,476</b>			<b>\$ 5,128,499</b>	<b>\$ 21,834,480</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 3,449,190	\$ 1,159,943	\$ (117,547)	\$ 2			\$ 4,491,588			\$ 4,462,789	\$ 1,001,059
Operating Transfers In (Out)	\$ (60,384)		\$ 60,384				\$ 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)	\$ 4,610,247	\$ 1,631,288	\$ (57,162)	\$ 2,322,663			\$ 8,507,037	\$ 4,015,449		\$ 7,936,394	\$ 4,474,654

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

For the month ended September										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 995,419	\$ 85,961					\$ 1,081,380		\$ 1,107,656	\$ 5,507,502
Traffic & Other Infractions	\$ 193,599	\$ 271					\$ 193,870		\$ 196,977	\$ 965,762
Other Criminal Cases	\$ 276,005	\$ 413					\$ 276,417		\$ 340,622	\$ 1,677,027
Civil	\$ 229,167	\$ 4,651					\$ 233,818		\$ 218,435	\$ 1,076,888
Family & Children Services	\$ 348,073	\$ 49,319			\$ 30,678		\$ 428,069		\$ 445,420	\$ 2,253,086
Probate, Guardianship & Mental Health Services	\$ 52	\$ 1,980					\$ 2,032		\$ 3,119	
Juvenile Dependency Services		\$ 252,929					\$ 252,929		\$ 257,935	\$ 1,031,445
Juvenile Delinquency Services		\$ 312					\$ 312		\$ 97	\$ 79,831
Other Court Operations	\$ 109,797	\$ 392			\$ 9,029		\$ 119,218		\$ 87,600	\$ 497,213
Court Interpreters	\$ 129,266	\$ 161,186					\$ 290,452		\$ 242,993	\$ 1,105,096
Jury Services		\$ 20,763	\$ 25,566				\$ 46,330		\$ 47,169	\$ 112,960
Security		\$ 380					\$ 380		\$ 1,369	\$ 27,500
Trial Court Operations Program	\$ 2,281,378	\$ 578,556	\$ 25,566		\$ 39,707		\$ 2,925,207		\$ 2,949,395	\$ 14,334,311
Enhanced Collections	\$ 129,997	\$ 90					\$ 130,086		\$ 69,563	\$ 457,128
Other Non-Court Operations	\$ 2,422		\$ 1,317		\$ 484		\$ 4,223		\$ 4,178	\$ 5,000
Non-Court Operations Program	\$ 132,419	\$ 90	\$ 1,317		\$ 484		\$ 134,309		\$ 73,741	\$ 462,128
Executive Office	\$ 68,340	\$ 291			\$ (3,624)		\$ 65,006		\$ 60,513	\$ 281,781
Fiscal Services	\$ 116,406	\$ 263,372			\$ (4,470)		\$ 375,309		\$ 331,180	\$ 2,497,280
Human Resources	\$ 722,162	\$ 20,209			\$ (4,609)		\$ 737,762		\$ 712,409	\$ 631,639
Business & Facilities Services	\$ 325,062	\$ 112,630			\$ (15,324)		\$ 422,369		\$ 391,075	\$ 1,787,849
Information Technology	\$ 219,918	\$ 716,760			\$ (12,164)		\$ 924,514		\$ 610,187	\$ 1,839,492
Court Administration Program	\$ 1,451,889	\$ 1,113,262			\$ (40,191)		\$ 2,524,960		\$ 2,105,363	\$ 7,038,042
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 3,865,685	\$ 1,691,908	\$ 26,883		\$ 0		\$ 5,584,476		\$ 5,128,499	\$ 21,834,480