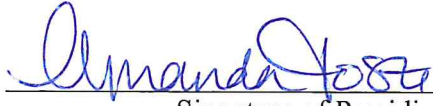


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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



\_\_\_\_\_  
Date

Merced

\_\_\_\_\_  
Court

FY20/21 - 4th Quarter

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Merced

Court

FY20/21 - 4th Quarter

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Merced

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Court

FY20/21 - 4th Quarter

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	151.00	136.15	136.15	132.80	132.80

<sup>1</sup> 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 June									
Fiscal Year 2020/21								2019/20	
	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	\$ (597,128)	\$ 349,497	\$ 0	\$ 310,000			\$ 18,027	\$ 80,396	\$ 155,862
Payroll	\$ 0							\$ 0	\$ 1,279
Jury									
Revolving	\$ 27,000							\$ 27,000	\$ 27,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (999)	\$ (999)	\$ (2,220)
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	\$ 1,262,818
Cash Equivalents	\$ 1,054,393						\$ 1,295,787	\$ 2,350,180	\$ 1,870,424
<b>Total Cash and Cash Equivalents</b>	<b>\$ 495,065</b>	<b>\$ 349,497</b>	<b>\$ 0</b>	<b>\$ 310,000</b>			<b>\$ 2,575,633</b>	<b>\$ 3,730,195</b>	<b>\$ 3,325,963</b>
Short-Term Investment Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 62,250	\$ 110	\$ 15,770					\$ 78,130	\$ 219,716
Accounts Receivable - General	\$ 0							\$ 0	\$ 1,736
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 281,994							\$ 281,994	\$ 169,948
Due From Other Governments	\$ 23,140	\$ 49,868	\$ 0				\$ 9,964	\$ 82,972	\$ 99,107
Due From Other Courts									\$ 0
Due From State	\$ 167,625	\$ 14,921	\$ 239,509					\$ 422,055	\$ 567,144
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 727							\$ 727	\$ 699
<b>Total Receivables</b>	<b>\$ 535,736</b>	<b>\$ 64,898</b>	<b>\$ 255,279</b>				<b>\$ 9,964</b>	<b>\$ 865,878</b>	<b>\$ 1,058,350</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 68,830
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 68,830</b>
Other Assets	\$ 310,000			\$ 2,096,968				\$ 2,406,968	\$ 2,377,967
<b>Total Other Assets</b>	<b>\$ 310,000</b>			<b>\$ 2,096,968</b>				<b>\$ 2,406,968</b>	<b>\$ 2,377,967</b>
<b>Total Assets</b>	<b>\$ 1,340,802</b>	<b>\$ 414,396</b>	<b>\$ 255,279</b>	<b>\$ 2,406,968</b>			<b>\$ 2,585,596</b>	<b>\$ 7,003,041</b>	<b>\$ 6,831,110</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 127,219	\$ 2,667	\$ 9,450					\$ 139,336	\$ 67,723
Accounts Payable - General	\$ 1,025	\$ 0	\$ 4,928	\$ 0			\$ 0	\$ 5,953	\$ 1,021
Due to Other Funds	\$ 0	\$ 56,863	\$ 225,131				\$ 727	\$ 282,721	\$ 170,647
Due to Other Courts									
Due to State	\$ 83,716							\$ 83,716	\$ 8,838
TC145 Liability							\$ 227,428	\$ 227,428	\$ 329,034
Due to Other Governments	\$ 5,189		\$ 15,770					\$ 20,960	\$ 8,884
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 40							\$ 40	\$ 3
Interest							\$ 1	\$ 1	\$ 20
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0		\$ 0					\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 217,189</b>	<b>\$ 59,530</b>	<b>\$ 255,279</b>	<b>\$ 0</b>			<b>\$ 228,156</b>	<b>\$ 760,154</b>	<b>\$ 586,169</b>
Civil							\$ 765,085	\$ 765,085	\$ 709,293
Criminal							\$ 272,511	\$ 272,511	\$ 219,301
Unreconciled - Civil and Criminal									\$ 0
Trust Held Outside of the JCC							\$ 1,262,818	\$ 1,262,818	\$ 1,262,818
Trust Interest Payable							\$ 49,426	\$ 49,426	\$ 49,155
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 2,349,840</b>	<b>\$ 2,349,840</b>	<b>\$ 2,240,567</b>
Accrued Payroll	\$ 333,723							\$ 333,723	\$ 340,873
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing									\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 333,723</b>							<b>\$ 333,723</b>	<b>\$ 340,873</b>
Revenue Collected in Advance	\$ 600,000		\$ 0					\$ 600,000	\$ 810,480
Liabilities For Deposits	\$ 16,643	\$ 97					\$ 7,600	\$ 24,341	\$ 61,191
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 616,643</b>	<b>\$ 97</b>	<b>\$ 0</b>				<b>\$ 7,600</b>	<b>\$ 624,341</b>	<b>\$ 871,671</b>
<b>Total Liabilities</b>	<b>\$ 1,167,555</b>	<b>\$ 59,627</b>	<b>\$ 255,279</b>	<b>\$ 0</b>			<b>\$ 2,585,596</b>	<b>\$ 4,068,058</b>	<b>\$ 4,039,280</b>
<b>Total Fund Balance</b>	<b>\$ 173,246</b>	<b>\$ 354,769</b>	<b>\$ 0</b>	<b>\$ 2,406,968</b>				<b>\$ 2,934,983</b>	<b>\$ 2,791,831</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,340,802</b>	<b>\$ 414,396</b>	<b>\$ 255,279</b>	<b>\$ 2,406,968</b>			<b>\$ 2,585,596</b>	<b>\$ 7,003,041</b>	<b>\$ 6,831,110</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 June											
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								
<b>REVENUES</b>											
Slate Financing Sources											
Trial Court Trust Fund	\$ 12,711,761	\$ 59,376		\$ 310,000			\$ 13,081,136	\$ 12,726,439	\$ 13,548,010	\$ 13,546,516	
Improvement and Modernization Fund	\$ 94,904						\$ 94,904	\$ 34,747	\$ 34,747	\$ 34,747	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 969,102						\$ 969,102	\$ 950,000	\$ 1,061,620	\$ 950,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,105,707						\$ 1,105,707	\$ 1,176,081	\$ 1,132,639	\$ 1,200,044	
Other Miscellaneous	\$ 774,827						\$ 774,827	\$ 774,827	\$ 774,827	\$ 774,827	
	\$ 15,656,300	\$ 59,376		\$ 310,000			\$ 16,025,676	\$ 15,662,094	\$ 16,551,843	\$ 16,506,134	
Grants											
AB 1058 Commissioner/Facilitator			\$ 679,414				\$ 679,414	\$ 871,339	\$ 788,875	\$ 856,051	
Other Judicial Council Grants			\$ 198,281				\$ 198,281	\$ 227,534	\$ 16,946	\$ 22,480	
Non-Judicial Council Grants											
			\$ 877,696				\$ 877,696	\$ 1,098,873	\$ 805,821	\$ 878,531	
Other Financing Sources											
Interest Income	\$ 8,749	\$ 744		\$ 29,084			\$ 38,578	\$ 100,000	\$ 97,020	\$ 80,000	
Investment Income											
Donations											
Local Fees	\$ 247,130	\$ 41,068					\$ 288,198	\$ 332,700	\$ 346,224	\$ 337,900	
Non-Fee Revenues		\$ 21,450					\$ 21,450	\$ 25,000	\$ 18,049	\$ 30,000	
Enhanced Collections		\$ 429,688					\$ 429,688	\$ 410,000	\$ 421,184	\$ 420,000	
Escheatment	\$ (23)	\$ 23					\$ 0		\$ 52,972		
Prior Year Revenue	\$ 20,445		\$ 4,295				\$ 24,740		\$ 6		
County Program - Restricted		\$ 44,196					\$ 44,196	\$ 60,000	\$ 51,741	\$ 60,000	
Reimbursement Other	\$ 53,559						\$ 53,559	\$ 95,221	\$ 70,325	\$ 35,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,349						\$ 1,349		\$ 99		
	\$ 331,209	\$ 537,168	\$ 4,295	\$ 29,084			\$ 901,757	\$ 1,022,921	\$ 1,057,622	\$ 963,400	
<b>Total Revenues</b>	\$ 15,987,509	\$ 596,544	\$ 881,990	\$ 339,084			\$ 17,805,128	\$ 17,783,888	\$ 18,415,286	\$ 18,348,065	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 6,964,178	\$ 32,233	\$ 314,616				\$ 7,311,028	\$ 6,681,477	\$ 7,590,981	\$ 7,380,000	
Temp Help											
Overtime	\$ 5,723						\$ 5,723	\$ 35,000	\$ 78,535	\$ 35,000	
Staff Benefits	\$ 5,268,804	\$ 23,501	\$ 380,495				\$ 5,672,800	\$ 6,201,421	\$ 5,913,794	\$ 6,017,575	
	\$ 12,238,705	\$ 55,734	\$ 695,112				\$ 12,989,551	\$ 12,917,898	\$ 13,583,310	\$ 13,432,575	
Operating Expenses and Equipment											
General Expense	\$ 208,146	\$ 473	\$ 32,726				\$ 241,344	\$ 238,570	\$ 352,341	\$ 370,850	
Printing	\$ 16,722	\$ 332					\$ 17,053	\$ 22,000	\$ 19,359	\$ 25,000	
Telecommunications	\$ 104,411						\$ 104,411	\$ 141,700	\$ 110,211	\$ 176,700	
Postage	\$ 108,815	\$ 275					\$ 109,090	\$ 115,000	\$ 110,246	\$ 115,000	
Insurance	\$ 9,573						\$ 9,573	\$ 10,750	\$ 8,624	\$ 7,800	
In-State Travel	\$ 3,294						\$ 3,294	\$ 20,000	\$ 24,037	\$ 30,050	
Out-of-State Travel									\$ 0		
Training	\$ 825						\$ 825	\$ 9,000	\$ 12,517	\$ 12,500	
Security Services	\$ 2,138						\$ 2,138	\$ 6,000	\$ 5,915	\$ 4,000	
Facility Operations	\$ 434,027	\$ 424	\$ 12,450				\$ 446,901	\$ 438,242	\$ 566,337	\$ 396,075	
Utilities	\$ 4,195						\$ 4,195	\$ 3,000	\$ 2,490	\$ 3,500	
Contracted Services	\$ 2,076,996	\$ 458,124	\$ 81,321				\$ 2,616,442	\$ 2,684,061	\$ 2,699,169	\$ 2,778,308	
Consulting and Professional Services	\$ 62,908						\$ 62,908	\$ 59,389	\$ 68,168	\$ 70,389	
Information Technology	\$ 449,391	\$ 16,000	\$ 7,874				\$ 473,265	\$ 481,903	\$ 526,784	\$ 444,144	
Major Equipment	\$ 76,144		\$ 107,590				\$ 183,734	\$ 146,454	\$ 376,609	\$ 411,907	
Other Items of Expense	\$ 691						\$ 691	\$ 4,200	\$ 3,936	\$ 4,200	
	\$ 3,558,275	\$ 475,627	\$ 241,961				\$ 4,275,864	\$ 4,380,269	\$ 4,886,731	\$ 4,850,423	
Special Items of Expense											
Grand Jury								\$ 5,000		\$ 10,000	
Jury Costs	\$ 84,939						\$ 84,939	\$ 130,000	\$ 111,702	\$ 130,000	
Judgements, Settlements and Claims											
Debt Service				\$ 310,083			\$ 310,083	\$ 310,000	\$ 255,391	\$ 310,000	
Other									\$ 8,400		
Capital Costs											
Internal Cost Recovery	\$ (141,211)	\$ 2,189	\$ 139,022				\$ 0	\$ (2)	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 1,538						\$ 1,538		\$ (4,305)		
	\$ (54,734)	\$ 2,189	\$ 139,022	\$ 310,083			\$ 396,560	\$ 444,998	\$ 371,188	\$ 450,000	
<b>Total Expenditures</b>	\$ 15,742,247	\$ 533,550	\$ 1,076,095	\$ 310,083			\$ 17,661,976	\$ 17,743,165	\$ 18,841,229	\$ 18,732,998	
Excess (Deficit) of Revenues Over Expenditures	\$ 245,263	\$ 62,994	\$ (194,105)	\$ 29,001			\$ 143,153	\$ 40,723	\$ (425,943)	\$ (384,933)	
Operating Transfers In (Out)	\$ (202,897)	\$ 8,792	\$ 194,105				\$ 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)	\$ 173,246	\$ 354,769	\$ 0	\$ 2,406,968			\$ 2,934,983	\$ 2,832,554	\$ 2,791,831	\$ 2,832,821	

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

For the month ended June										
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 3,745,930	\$ 326,209				\$ 3,728	\$ 4,075,867	\$ 4,269,776	\$ 3,996,185	\$ 4,708,863
Traffic & Other Infractions	\$ 744,074	\$ 1,895					\$ 745,969	\$ 791,410	\$ 787,787	\$ 608,522
Other Criminal Cases	\$ 1,244,702	\$ 3,224					\$ 1,247,926	\$ 1,407,375	\$ 1,370,631	\$ 1,126,324
Civil	\$ 814,473	\$ 37,770					\$ 852,243	\$ 1,051,778	\$ 947,351	\$ 711,754
Family & Children Services	\$ 1,458,722	\$ 148,569				\$ (2,625)	\$ 1,604,667	\$ 1,889,814	\$ 1,431,410	\$ 1,620,010
Probate, Guardianship & Mental Health Services	\$ 1,507	\$ 765					\$ 2,272		\$ 106,766	\$ 609,171
Juvenile Dependency Services		\$ 815,440					\$ 815,440	\$ 840,466	\$ 889,386	\$ 853,429
Juvenile Delinquency Services	\$ 69,809	\$ 9,832					\$ 79,640	\$ 70,576	\$ 86,826	\$ 147,275
Other Court Operations	\$ 391,294	\$ 1,689					\$ 392,982	\$ 518,830	\$ 668,191	\$ 392,804
Court Interpreters	\$ 305,476	\$ 696,779					\$ 1,002,255	\$ 1,023,211	\$ 1,131,150	\$ 1,263,348
Jury Services		\$ 85,273	\$ 84,939				\$ 170,212	\$ 160,400	\$ 189,977	\$ 204,860
Security		\$ 21,235					\$ 21,235	\$ 27,000	\$ 18,247	\$ 45,000
Trial Court Operations Program	\$ 8,775,986	\$ 2,148,679	\$ 84,939			\$ 1,103	\$ 11,010,707	\$ 12,050,636	\$ 11,623,907	\$ 12,291,360
Enhanced Collections		\$ 429,688					\$ 429,688	\$ 410,000	\$ 421,184	\$ 420,000
Other Non-Court Operations		\$ 607					\$ 607		\$ 1,857	\$ 12,070
Non-Court Operations Program		\$ 430,294					\$ 430,294	\$ 410,000	\$ 423,041	\$ 432,070
Executive Office	\$ 214,485	\$ 0			\$ 0		\$ 214,485	\$ 230,378	\$ 46,632	\$ 135,943
Fiscal Services	\$ 369,239	\$ 67,298			\$ 0	\$ 435	\$ 436,972	\$ 1,461,526	\$ 761,751	\$ 1,158,148
Human Resources	\$ 2,023,890	\$ 80,274			\$ 0		\$ 2,104,164	\$ 560,785	\$ 2,289,180	\$ 572,816
Business & Facilities Services	\$ 845,549	\$ 608,946	\$ 310,083		\$ 0		\$ 1,764,578	\$ 1,499,233	\$ 1,650,999	\$ 2,101,620
Information Technology	\$ 760,401	\$ 940,374			\$ 0		\$ 1,700,775	\$ 1,530,607	\$ 2,045,718	\$ 2,041,041
Court Administration Program	\$ 4,213,565	\$ 1,696,891	\$ 310,083		\$ 0	\$ 435	\$ 6,220,974	\$ 5,282,529	\$ 6,794,280	\$ 6,009,568
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 12,989,551	\$ 4,275,864	\$ 395,022		\$ 0	\$ 1,538	\$ 17,661,976	\$ 17,743,165	\$ 18,841,229	\$ 18,732,998

### Constraints on Fiscal Year-End Fund Balance - Summary

Merced

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	
Restricted	-	-	-	354,769	-	2,406,968	-	-	<b>2,761,737</b>	
Committed	91,094	-	91,094	-	-	-	-	-	<b>91,094</b>	
Assigned	82,152	-	82,152	-	-	-	-	-	<b>82,152</b>	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 173,246</b>	<b>\$ -</b>	<b>\$ 173,246</b>	<b>\$ 354,769</b>	<b>\$ -</b>	<b>\$ 2,406,968</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,934,983</b>	