

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

8/24/2022

Date

Merced

Court

FY21-22 4thQuarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Merced

Court

FY21-22 4thQuarter

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Merced

Court

FY21-22 4thQuarter

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	136.3	134.3	144.0

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 June								2020/21
	Fiscal Year 2021/22								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (1,844,419)	\$ 1,710,601	\$ 0	\$ 0			\$ 22,043	\$ (111,775)	\$ 80,396
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 27,000							\$ 27,000	\$ 27,000
Other									
Distribution							\$ 18,124	\$ 18,124	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,860)	\$ (4,860)	\$ (999)
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	\$ 3,107,880						\$ 1,432,052	\$ 4,539,932	\$ 2,350,180
Total Cash and Cash Equivalents	\$ 1,301,261	\$ 1,710,601	\$ 0	\$ 0			\$ 2,730,176	\$ 5,742,038	\$ 3,730,195
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 13,313	\$ 54,081	\$ 0					\$ 67,394	\$ 78,130
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 293,451							\$ 293,451	\$ 281,994
Due From Other Governments	\$ 20,714	\$ 8,079	\$ 0				\$ 9,964	\$ 38,757	\$ 82,972
Due From Other Courts									
Due From State	\$ 286,157	\$ 14,626	\$ 248,565					\$ 549,349	\$ 422,055
Trust Due To/From									
Distribution Due To/From							\$ 0	\$ 0	
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,424							\$ 1,424	\$ 727
Total Receivables	\$ 615,060	\$ 76,786	\$ 248,565				\$ 9,964	\$ 950,375	\$ 865,878
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	\$ 2,406,968
Total Other Assets	\$ 0			\$ 2,420,520				\$ 2,420,520	\$ 2,406,968
Total Assets	\$ 1,940,564	\$ 1,787,387	\$ 248,565	\$ 2,420,520			\$ 2,740,140	\$ 9,137,176	\$ 7,003,041
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 169,304	\$ 2,800	\$ 3,589					\$ 175,693	\$ 139,336
Accounts Payable - General	\$ 862	\$ 0	\$ 76	\$ 0			\$ 0	\$ 938	\$ 5,953
Due to Other Funds	\$ 0	\$ 48,551	\$ 244,900				\$ 1,424	\$ 294,875	\$ 282,721
Due to Other Courts									
Due to State	\$ 579,602							\$ 579,602	\$ 83,716
TC145 Liability							\$ 236,264	\$ 236,264	\$ 227,428
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 20,960
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 39							\$ 39	\$ 40
Interest							\$ 176	\$ 176	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0		\$ 0					\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 749,807	\$ 51,351	\$ 248,565	\$ 0			\$ 237,865	\$ 1,287,588	\$ 760,154
Civil							\$ 869,970	\$ 869,970	\$ 765,085
Criminal							\$ 310,452	\$ 310,452	\$ 272,511
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,262,818	\$ 1,262,818	\$ 1,262,818
Trust Interest Payable							\$ 50,911	\$ 50,911	\$ 49,426
Miscellaneous Trust									
Total Trust Deposits							\$ 2,494,151	\$ 2,494,151	\$ 2,349,840
Accrued Payroll	\$ 431,353							\$ 431,353	\$ 333,723
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable	\$ 50							\$ 50	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 431,403							\$ 431,403	\$ 333,723
Revenue Collected in Advance	\$ 80,000	\$ 1,340,824	\$ 0					\$ 1,420,824	\$ 600,000
Liabilities For Deposits	\$ 21,394	\$ 97					\$ 8,124	\$ 29,615	\$ 24,341
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 101,394	\$ 1,340,921	\$ 0				\$ 8,124	\$ 1,450,439	\$ 624,341
Total Liabilities	\$ 1,282,603	\$ 1,392,272	\$ 248,565	\$ 0			\$ 2,740,140	\$ 5,663,581	\$ 4,068,058
Total Fund Balance	\$ 657,960	\$ 395,116	\$ 0	\$ 2,420,520				\$ 3,473,595	\$ 2,934,983
Total Liabilities and Fund Balance	\$ 1,940,564	\$ 1,787,387	\$ 248,565	\$ 2,420,520			\$ 2,740,140	\$ 9,137,176	\$ 7,003,041

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 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											
Trial Court Trust Fund	\$ 14,563,997	\$ 59,370		\$ 310,000			\$ 14,933,367	\$ 14,523,982	\$ 13,081,136	\$ 12,726,439	
Improvement and Modernization Fund	\$ 27,681						\$ 27,681	\$ 35,409	\$ 94,904	\$ 34,747	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 985,807						\$ 985,807	\$ 1,100,000	\$ 969,102	\$ 950,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,312,037						\$ 1,312,037	\$ 1,186,417	\$ 1,105,707	\$ 1,176,081	
Other Miscellaneous	\$ 774,827	\$ 158,545					\$ 933,372	\$ 774,827	\$ 774,827	\$ 774,827	
	\$ 17,664,349	\$ 217,915		\$ 310,000			\$ 18,192,264	\$ 17,620,635	\$ 16,025,676	\$ 15,662,094	
Grants											
AB 1058 Commissioner/Facilitator			\$ 671,032				\$ 671,032	\$ 827,829	\$ 679,414	\$ 871,339	
Other Judicial Council Grants	\$ 0		\$ 58,579				\$ 58,579	\$ 120,490	\$ 198,281	\$ 227,534	
Non-Judicial Council Grants			\$ 25,755				\$ 25,755				
	\$ 0		\$ 755,366				\$ 755,366	\$ 948,319	\$ 877,696	\$ 1,098,873	
Other Financing Sources											
Interest Income	\$ 12,580	\$ 834		\$ 21,806			\$ 35,219	\$ 45,000	\$ 38,578	\$ 100,000	
Investment Income											
Donations											
Local Fees	\$ 148,310	\$ 40,525					\$ 188,835	\$ 307,200	\$ 288,198	\$ 332,700	
Non-Fee Revenues		\$ 18,568					\$ 18,568	\$ 20,000	\$ 21,450	\$ 25,000	
Enhanced Collections		\$ 476,862					\$ 476,862	\$ 435,000	\$ 429,688	\$ 410,000	
Escheatment									\$ 0		
Prior Year Revenue	\$ 3,915	\$ (2)	\$ 0				\$ 3,913	\$ 4,000	\$ 24,740		
County Program - Restricted		\$ 43,172					\$ 43,172	\$ 53,000	\$ 44,196	\$ 60,000	
Reimbursement Other	\$ 31,206						\$ 31,206	\$ 26,000	\$ 53,559	\$ 95,221	
Sale of Fixed Assets											
Other Miscellaneous	\$ 140						\$ 140	\$ 100	\$ 1,349		
	\$ 196,150	\$ 579,959	\$ 0	\$ 21,806			\$ 797,914	\$ 890,300	\$ 901,757	\$ 1,022,921	
Total Revenues	\$ 17,860,498	\$ 797,874	\$ 755,366	\$ 331,806			\$ 19,745,544	\$ 19,459,254	\$ 17,805,128	\$ 17,783,888	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 7,471,636	\$ 123,827	\$ 282,780				\$ 7,878,243	\$ 8,043,271	\$ 7,311,028	\$ 6,681,477	
Temp Help											
Overtime	\$ 88,067						\$ 88,067	\$ 25,000	\$ 5,723	\$ 35,000	
Staff Benefits	\$ 5,567,509	\$ 90,414	\$ 304,222				\$ 5,962,145	\$ 6,117,021	\$ 5,672,800	\$ 6,201,421	
	\$ 13,127,212	\$ 214,241	\$ 587,002				\$ 13,928,455	\$ 14,185,292	\$ 12,989,551	\$ 12,917,898	
Operating Expenses and Equipment											
General Expense	\$ 403,632	\$ 1,060	\$ 204				\$ 404,895	\$ 284,240	\$ 241,344	\$ 238,570	
Printing	\$ 14,611	\$ 817					\$ 15,428	\$ 22,000	\$ 17,053	\$ 22,000	
Telecommunications	\$ 102,559						\$ 102,559	\$ 97,700	\$ 104,411	\$ 141,700	
Postage	\$ 110,740	\$ 485					\$ 111,225	\$ 113,000	\$ 109,090	\$ 115,000	
Insurance	\$ 11,316						\$ 11,316	\$ 10,300	\$ 9,573	\$ 10,750	
In-State Travel	\$ 6,516						\$ 6,516	\$ 6,500	\$ 3,294	\$ 20,000	
Out-of-State Travel											
Training	\$ 1,929						\$ 1,929	\$ 8,000	\$ 825	\$ 9,000	
Security Services	\$ 2,220						\$ 2,220	\$ 6,000	\$ 2,138	\$ 6,000	
Facility Operations	\$ 346,492	\$ 436	\$ 12,764				\$ 359,692	\$ 461,823	\$ 446,901	\$ 438,242	
Utilities	\$ 250						\$ 250	\$ 5,600	\$ 4,195	\$ 3,000	
Contracted Services	\$ 2,271,580	\$ 508,033	\$ 88,610				\$ 2,868,223	\$ 2,791,515	\$ 2,616,442	\$ 2,684,061	
Consulting and Professional Services	\$ 71,914						\$ 71,914	\$ 66,389	\$ 62,908	\$ 59,389	
Information Technology	\$ 639,288	\$ 10,000					\$ 649,288	\$ 526,070	\$ 473,265	\$ 481,903	
Major Equipment	\$ 240,471	\$ 29,938					\$ 270,409	\$ 73,212	\$ 183,734	\$ 146,454	
Other Items of Expense	\$ 5,313						\$ 5,313	\$ 3,200	\$ 691	\$ 4,200	
	\$ 4,228,829	\$ 550,769	\$ 101,579				\$ 4,881,177	\$ 4,475,549	\$ 4,275,864	\$ 4,380,269	
Special Items of Expense											
Grand Jury								\$ 5,000		\$ 5,000	
Jury Costs	\$ 78,583						\$ 78,583	\$ 90,000	\$ 84,939	\$ 130,000	
Judgements, Settlements and Claims											
Debt Service				\$ 318,255			\$ 318,255	\$ 310,000	\$ 310,083	\$ 310,000	
Other											
Capital Costs											
Internal Cost Recovery	\$ (116,578)	\$ 2,291	\$ 114,287				\$ 0	\$ 0	\$ 0	\$ (2)	
Prior Year Expense Adjustment	\$ 463		\$ 0				\$ 463		\$ 1,538		
	\$ (37,532)	\$ 2,291	\$ 114,287	\$ 318,255			\$ 397,301	\$ 405,000	\$ 396,560	\$ 444,998	
Total Expenditures	\$ 17,318,509	\$ 767,301	\$ 802,868	\$ 318,255			\$ 19,206,932	\$ 19,065,841	\$ 17,661,976	\$ 17,743,165	
Excess (Deficit) of Revenues Over Expenditures	\$ 541,989	\$ 30,573	\$ (47,502)	\$ 13,551			\$ 538,612	\$ 393,413	\$ 143,153	\$ 40,723	
Operating Transfers In (Out)	\$ (57,275)	\$ 9,774	\$ 47,502				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 173,246	\$ 354,769	\$ 0	\$ 2,406,968			\$ 2,934,983	\$ 2,934,983	\$ 2,791,831	\$ 2,791,831	
Ending Balance (Deficit)	\$ 657,960	\$ 395,116	\$ 0	\$ 2,420,520			\$ 3,473,595	\$ 3,328,396	\$ 2,934,983	\$ 2,832,554	

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

For the month ended June										
	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	\$ 4,257,756	\$ 400,605					\$ 4,658,361	\$ 4,794,294	\$ 4,075,867	\$ 4,269,776
Traffic & Other Infractions	\$ 778,227	\$ 2,721					\$ 780,948	\$ 705,594	\$ 745,969	\$ 791,410
Other Criminal Cases	\$ 1,260,333	\$ 8,592					\$ 1,268,926	\$ 1,410,077	\$ 1,247,926	\$ 1,407,375
Civil	\$ 843,554	\$ 43,456					\$ 887,010	\$ 1,121,410	\$ 852,243	\$ 1,051,778
Family & Children Services	\$ 1,533,181	\$ 160,667					\$ 1,693,848	\$ 1,968,107	\$ 1,604,667	\$ 1,889,814
Probate, Guardianship & Mental Health Services	\$ (134)	\$ 14,316					\$ 14,182	\$ 33,759	\$ 2,272	
Juvenile Dependency Services		\$ 900,943					\$ 900,943	\$ 894,211	\$ 815,440	\$ 840,466
Juvenile Delinquency Services	\$ 37,107	\$ 10,967					\$ 48,074	\$ 85,719	\$ 79,640	\$ 70,576
Other Court Operations	\$ 368,954	\$ 2,812					\$ 371,765	\$ 257,253	\$ 392,982	\$ 518,830
Court Interpreters	\$ 308,767	\$ 699,005					\$ 1,007,772	\$ 1,241,361	\$ 1,002,255	\$ 1,023,211
Jury Services		\$ 82,920	\$ 78,583				\$ 161,503	\$ 143,500	\$ 170,212	\$ 160,400
Security		\$ 159,170					\$ 159,170	\$ 30,000	\$ 21,235	\$ 27,000
Trial Court Operations Program	\$ 9,387,745	\$ 2,486,175	\$ 78,583				\$ 11,952,503	\$ 12,685,284	\$ 11,010,707	\$ 12,050,636
Enhanced Collections		\$ 476,943					\$ 476,943	\$ 435,000	\$ 429,688	\$ 410,000
Other Non-Court Operations		\$ 1,302					\$ 1,302	\$ 5,000	\$ 607	
Non-Court Operations Program		\$ 478,245					\$ 478,245	\$ 440,000	\$ 430,294	\$ 410,000
Executive Office	\$ 250,938	\$ 200			\$ 0		\$ 251,138	\$ 217,168	\$ 214,485	\$ 230,378
Fiscal Services	\$ 319,584	\$ 123,750	\$ 8,171		\$ 0		\$ 451,505	\$ 607,190	\$ 436,972	\$ 1,461,526
Human Resources	\$ 2,170,163	\$ 98,860			\$ 0	\$ 180	\$ 2,269,203	\$ 560,002	\$ 2,104,164	\$ 560,785
Business & Facilities Services	\$ 952,947	\$ 572,821	\$ 310,083		\$ 0	\$ 283	\$ 1,836,135	\$ 2,832,209	\$ 1,764,578	\$ 1,499,233
Information Technology	\$ 847,078	\$ 1,121,126			\$ 0	\$ 0	\$ 1,968,203	\$ 1,723,988	\$ 1,700,775	\$ 1,530,607
Court Administration Program	\$ 4,540,709	\$ 1,916,757	\$ 318,255		\$ 0	\$ 463	\$ 6,776,184	\$ 5,940,557	\$ 6,220,974	\$ 5,282,529
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 13,928,455	\$ 4,881,177	\$ 396,837		\$ 0	\$ 463	\$ 19,206,932	\$ 19,065,841	\$ 17,661,976	\$ 17,743,165

2021-22 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	24,243	-	24,243	-	-	-	-	-	24,243	
Restricted	-	-	-	395,116	-	2,420,520	-	-	2,815,635	
Committed	98,516	-	98,516	-	-	-	-	-	98,516	
Assigned	535,201	-	535,201	-	-	-	-	-	535,201	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 657,960	\$ -	\$ 657,960	\$ 395,116	\$ -	\$ 2,420,520	\$ -	\$ -	\$ 3,473,595	