

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.



Signature of Presiding Judge or Court Executive



Date

Merced

Court

2024-25 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Merced

Court
2024-25 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Merced _____
 _____ Court
 2024-25 Q1 _____
 _____ Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	157.0	142.0			

¹ 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 2024/25								2023/24	
	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	\$ (1,061,068)	\$ 1,521,304	\$ (538,636)	\$ 0			\$ 13,047	\$ (65,354)	\$ (146,301)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 27,000							\$ 27,000	\$ 27,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (104,421)	\$ (104,421)	\$ (1,545)
Credit Card									
Cash on Hand	\$ 10,800							\$ 10,800	\$ 10,800
Cash with County	\$ 0						\$ 0	\$ 0	\$ 0
Cash Outside of the JCC							\$ 880,019	\$ 880,019	\$ 988,861
Cash Held with the JCC	\$ 10,341							\$ 10,341	\$ 0
Cash Equivalents	\$ 5,449,738						\$ 2,779,465	\$ 8,229,203	\$ 8,064,404
Total Cash and Cash Equivalents	\$ 4,436,811	\$ 1,521,304	\$ (538,636)	\$ 0			\$ 3,568,109	\$ 8,987,587	\$ 8,943,220
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	\$ 5,480	\$ 1,512	\$ 0				\$ 9,964	\$ 16,956	\$ 12,525
Due From Other Courts									
Due From State	\$ 925	\$ 0	\$ 466,387					\$ 467,312	\$ 165,073
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 3,587							\$ 3,587	\$ 722
Total Receivables	\$ 9,992	\$ 1,512	\$ 466,387	\$ 0			\$ 9,964	\$ 487,855	\$ 178,320
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets	\$ 0			\$ 2,551,957				\$ 2,551,957	\$ 2,322,225
Total Other Assets	\$ 0			\$ 2,551,957				\$ 2,551,957	\$ 2,322,225
Total Assets	\$ 4,446,803	\$ 1,522,816	\$ (72,250)	\$ 2,551,957			\$ 3,578,073	\$ 12,027,399	\$ 11,443,765
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,110	\$ 0	\$ 0	\$ 0			\$ 0	\$ 1,110	\$ 788
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 3,587	\$ 3,587	\$ 722
Due to Other Courts									
Due to State	\$ 293,863							\$ 293,863	\$ 194,432
TC145 Liability							\$ 242,208	\$ 242,208	\$ 242,622
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 12,415	\$ 12,415	\$ 8,315
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0						\$ 0	\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 294,973	\$ 0	\$ 0	\$ 0			\$ 258,210	\$ 553,183	\$ 446,880
Civil							\$ 1,995,183	\$ 1,995,183	\$ 1,160,803
Criminal							\$ 242,196	\$ 242,196	\$ 197,616
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 880,019	\$ 880,019	\$ 988,861
Trust Interest Payable							\$ 191,885	\$ 191,885	\$ 103,737
Miscellaneous Trust									
Total Trust Deposits							\$ 3,309,284	\$ 3,309,284	\$ 2,451,017
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 0							\$ 0	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 37,732	\$ 179					\$ 10,579	\$ 48,490	\$ 38,831
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 37,732	\$ 179	\$ 0				\$ 10,579	\$ 48,490	\$ 38,831
Total Liabilities	\$ 332,705	\$ 179	\$ 0	\$ 0			\$ 3,578,073	\$ 3,910,957	\$ 2,936,727
Total Fund Balance	\$ 4,114,098	\$ 1,522,637	\$ (72,250)	\$ 2,551,957				\$ 8,116,442	\$ 8,507,037
Total Liabilities and Fund Balance	\$ 4,446,803	\$ 1,522,816	\$ (72,250)	\$ 2,551,957			\$ 3,578,073	\$ 12,027,399	\$ 11,443,765

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 2024/25										2023/24	
	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	\$ 7,598,627	\$ 4,738					\$ 7,603,365		\$ 7,721,572	\$ 16,777,276	
Improvement and Modernization Fund									\$ 67,000	\$ 238,724	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 173,214						\$ 173,214		\$ 270,402	\$ 1,164,572	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 324,258						\$ 324,258		\$ 234,060	\$ 1,390,881	
Other Miscellaneous		\$ 1,002,076					\$ 1,002,076		\$ 1,467,402	\$ 2,242,229	
	\$ 8,096,098	\$ 1,006,815					\$ 9,102,913		\$ 9,760,437	\$ 21,813,682	
Grants											
AB 1058 Commissioner/Facilitator			\$ 259,154				\$ 259,154		\$ 136,230	\$ 812,056	
Other Judicial Council Grants										\$ 12,000	
Non-Judicial Council Grants			\$ 0				\$ 0		\$ 0	\$ 200,000	
			\$ 259,154				\$ 259,154		\$ 136,230	\$ 1,024,056	
Other Financing Sources											
Interest Income	\$ 57,121	\$ 5,823			\$ (74)		\$ 62,869		\$ 64,847	\$ 200,000	
Investment Income											
Donations											
Local Fees	\$ 7,610	\$ 5,608					\$ 13,218		\$ 13,106	\$ 79,425	
Non-Fee Revenues		\$ 2,310					\$ 2,310		\$ 8,422	\$ 14,000	
Enhanced Collections		\$ 83,608					\$ 83,608		\$ 86,481	\$ 465,000	
Escheatment											
Prior Year Revenue	\$ 2,470						\$ 2,470		\$ 1,043		
County Program - Restricted		\$ 14,536					\$ 14,536		\$ 5,438	\$ 46,800	
Reimbursement Other	\$ 5,460						\$ 5,460		\$ 0	\$ 20,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 80						\$ 80		\$ 59	\$ 100	
	\$ 72,741	\$ 111,884			\$ (74)		\$ 184,550		\$ 179,397	\$ 825,325	
Total Revenues	\$ 8,168,839	\$ 1,118,699	\$ 259,154		\$ (74)		\$ 9,546,617		\$ 10,076,064	\$ 23,663,063	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,063,312	\$ 70,830	\$ 105,911				\$ 2,240,052		\$ 2,181,708	\$ 9,325,241	
Temp Help											
Overtime	\$ 6,857						\$ 6,857		\$ 9,347	\$ 35,000	
Staff Benefits	\$ 1,696,217	\$ 58,955	\$ 117,502				\$ 1,872,674		\$ 1,674,630	\$ 6,968,974	
	\$ 3,766,386	\$ 129,785	\$ 223,412				\$ 4,119,583		\$ 3,865,685	\$ 16,329,215	
Operating Expenses and Equipment											
General Expense	\$ 22,773	\$ 47					\$ 22,820		\$ 146,312	\$ 556,390	
Printing	\$ 4,252	\$ 3,572					\$ 7,824		\$ 4,249	\$ 28,500	
Telecommunications	\$ 14,729						\$ 14,729		\$ 17,795	\$ 121,760	
Postage	\$ 29,739	\$ 2,978					\$ 32,716		\$ 35,256	\$ 160,000	
Insurance	\$ 233						\$ 233		\$ 2,332	\$ 12,500	
In-State Travel	\$ 895	\$ 0	\$ 574				\$ 1,469		\$ 3,343	\$ 17,000	
Out-of-State Travel											
Training	\$ 495		\$ 2,590				\$ 3,085		\$ 2,685	\$ 4,000	
Security Services	\$ 245						\$ 245		\$ 245	\$ 2,500	
Facility Operations	\$ 153,492		\$ 1,515				\$ 155,007		\$ 78,042	\$ 430,780	
Utilities									\$ 12	\$ 100	
Contracted Services	\$ 662,160	\$ 6,174	\$ 64,319				\$ 732,653		\$ 816,936	\$ 4,686,091	
Consulting and Professional Services	\$ (3,275)						\$ (3,275)		\$ 9,021	\$ 39,500	
Information Technology	\$ 256,519	\$ 10,000					\$ 266,519		\$ 270,966	\$ 660,040	
Major Equipment	\$ 375,828						\$ 375,828		\$ 304,429	\$ 439,699	
Other Items of Expense	\$ 434						\$ 434		\$ 284	\$ 4,800	
	\$ 1,518,519	\$ 22,771	\$ 68,998				\$ 1,610,287		\$ 1,691,908	\$ 7,163,660	
Special Items of Expense											
Grand Jury		\$ 1,512					\$ 1,512		\$ 1,317	\$ 5,000	
Jury Costs	\$ 43,490						\$ 43,490		\$ 25,566	\$ 90,000	
Judgements, Settlements and Claims											
Debt Service										\$ 363,000	
Other											
Capital Costs											
Internal Cost Recovery	\$ (39,825)	\$ 831	\$ 38,994				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 0						\$ 0				
	\$ 3,665	\$ 2,344	\$ 38,994				\$ 45,003		\$ 26,883	\$ 458,000	
Total Expenditures	\$ 5,288,570	\$ 154,899	\$ 331,404				\$ 5,774,873		\$ 5,584,476	\$ 23,950,875	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,880,269	\$ 963,800	\$ (72,250)		\$ (74)		\$ 3,771,744		\$ 4,491,588	\$ (287,812)	
Operating Transfers In (Out)									\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,233,829	\$ 558,837	\$ 0	\$ 2,552,031			\$ 4,344,698	\$ 4,344,698	\$ 4,015,449	\$ 4,015,449	
Ending Balance (Deficit)	\$ 4,114,098	\$ 1,522,637	\$ (72,250)	\$ 2,551,957			\$ 8,116,442	\$ 4,344,698	\$ 8,507,037	\$ 3,727,637	

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

For the month ended September										
Fiscal Year 2024/25										
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 1,062,158	\$ 116,405					\$ 1,178,563		\$ 1,081,380	\$ 6,271,010
Traffic & Other Infractions	\$ 162,547	\$ 401					\$ 162,948		\$ 193,870	\$ 1,036,093
Other Criminal Cases	\$ 276,136	\$ 847					\$ 276,984		\$ 276,417	\$ 1,800,388
Civil	\$ 209,344	\$ 6,746					\$ 216,090		\$ 233,818	\$ 1,150,496
Family & Children Services	\$ 359,830	\$ 53,267			\$ 38,994		\$ 452,091		\$ 428,069	\$ 2,260,989
Probate, Guardianship & Mental Health Services		\$ 0					\$ 0		\$ 2,032	
Juvenile Dependency Services		\$ 291,830					\$ 291,830		\$ 252,929	\$ 1,052,809
Juvenile Delinquency Services		\$ (13)					\$ (13)		\$ 312	\$ 85,559
Other Court Operations	\$ 119,994	\$ 480			\$ 12,842		\$ 133,315		\$ 119,218	\$ 530,985
Court Interpreters	\$ 101,605	\$ 223,721					\$ 325,326		\$ 290,452	\$ 1,199,027
Jury Services		\$ 30,375	\$ 43,490				\$ 73,865		\$ 46,330	\$ 163,460
Security		\$ 757					\$ 757		\$ 380	\$ 11,000
Trial Court Operations Program	\$ 2,291,615	\$ 724,815	\$ 43,490		\$ 51,835		\$ 3,111,756		\$ 2,925,207	\$ 15,561,816
Enhanced Collections	\$ 123,255	\$ 47					\$ 123,302		\$ 130,086	\$ 479,096
Other Non-Court Operations	\$ 4,155		\$ 1,512		\$ 831		\$ 6,499		\$ 4,223	\$ 5,000
Non-Court Operations Program	\$ 127,410	\$ 47	\$ 1,512		\$ 831		\$ 129,800		\$ 134,309	\$ 484,096
Executive Office	\$ 68,211	\$ 495					\$ 64,320		\$ 65,006	\$ 306,150
Fiscal Services	\$ 118,536	\$ 5,585			\$ (4,386)		\$ 116,835		\$ 375,309	\$ 2,551,908
Human Resources	\$ 884,750	\$ 22,192			\$ (7,286)		\$ 901,207		\$ 737,762	\$ 557,620
Business & Facilities Services	\$ 397,422	\$ 170,414			\$ (5,735)	\$ 0	\$ 547,244		\$ 422,369	\$ 1,986,372
Information Technology	\$ 231,639	\$ 686,739			\$ (20,593)		\$ 903,711		\$ 924,514	\$ 2,502,913
Court Administration Program	\$ 1,700,558	\$ 885,425			\$ (52,667)	\$ 0	\$ 2,533,317		\$ 2,524,960	\$ 7,904,963
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,119,583	\$ 1,610,287	\$ 45,003		\$ 0	\$ 0	\$ 5,774,873		\$ 5,584,476	\$ 23,950,875