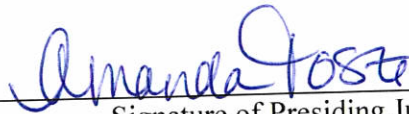


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

5/16/19

Date

Merced

\_\_\_\_\_  
Court

2018/2019 Q3

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Merced

Court

2018/2019 Q3

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Merced

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Court

2018/2019 Q3

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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)	143.00	131.65	130.15	133.15	

<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 March							Total Funds (Info. Purposes Only)	2017/18 Total Funds (Info. Purposes Only)
	Fiscal Year 2018/19								
	Governmental Funds					Proprietary Funds	Fiduciary Funds		
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (513,084)	\$ 303,879	\$ (52,112)	\$ 310,000			\$ 22,280	\$ 70,964	\$ 290,136
Payroll	\$ (8,340)							\$ (8,340)	\$ (1,086)
Jury								\$ 27,000	\$ 27,000
Revolving	\$ 27,000								
Other							\$ 0	\$ 0	\$ 70,329
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ (1,691)	\$ (1,691)	\$ (1,128)
Trust	\$ 0	\$ 0							
Credit Card								\$ 10,800	\$ 10,800
Cash on Hand	\$ 10,800						\$ 0	\$ 0	\$ 0
Cash with County	\$ 0						\$ 1,575,259	\$ 1,575,259	\$ 1,575,259
Cash Outside of the JCC							\$ 1,190,691	\$ 2,602,499	\$ 4,291,079
Cash Equivalents	\$ 1,411,808						\$ 2,786,539	\$ 4,276,490	\$ 6,262,388
<b>Total Cash and Cash Equivalents</b>	<b>\$ 928,184</b>	<b>\$ 303,879</b>	<b>\$ (52,112)</b>	<b>\$ 310,000</b>					
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 1,760	\$ 0	\$ 0					\$ 1,760	\$ 781
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust								\$ 0	\$ 0
Due From Other Funds	\$ 0	\$ 0						\$ 9,984	\$ 11,271
Due From Other Governments	\$ 20	\$ 0					\$ 0	\$ 0	\$ 315
Due From Other Courts								\$ 329,905	\$ 737,466
Due From State	\$ 0	\$ 0	\$ 329,905						
Trust Due To/From									
Distribution Due To/From								\$ 1,225	\$ 2,021
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,225								
<b>Total Receivables</b>	<b>\$ 3,005</b>	<b>\$ 0</b>	<b>\$ 329,905</b>				<b>\$ 9,964</b>	<b>\$ 342,874</b>	<b>\$ 751,854</b>
Prepaid Expenses - General	\$ 33,810							\$ 33,810	\$ 159,919
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 33,810</b>							<b>\$ 33,810</b>	<b>\$ 159,919</b>
Other Assets	\$ 310,000			\$ 1,914,371				\$ 2,224,371	\$ 2,219,666
<b>Total Other Assets</b>	<b>\$ 310,000</b>			<b>\$ 1,914,371</b>				<b>\$ 2,224,371</b>	<b>\$ 2,219,666</b>
<b>Total Assets</b>	<b>\$ 1,274,999</b>	<b>\$ 303,879</b>	<b>\$ 277,793</b>	<b>\$ 2,224,371</b>			<b>\$ 2,796,503</b>	<b>\$ 6,877,545</b>	<b>\$ 9,393,828</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,242	\$ 0	\$ 0				\$ 0	\$ 2,242	\$ 572
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,225	\$ 1,225	\$ 2,021
Due to Other Courts								\$ 0	\$ 86,125
Due to State	\$ 0						\$ 205,026	\$ 205,026	\$ 199,417
TC145 Liability								\$ 0	\$ 0
Due to Other Governments	\$ 0							\$ 86	\$ 31
AB145 Due to Other Government Agency								\$ 2,349	\$ 4,103
Due to Other Public Agencies	\$ 86							\$ 0	\$ 0
Sales and Use Tax									
Interest	\$ 0								
Miscellaneous Accts. Pay. and Accrued Liab.							\$ 208,600	\$ 210,927	\$ 292,268
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 2,327</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 210,927</b>	<b>\$ 292,268</b>
Civil							\$ 602,211	\$ 602,211	\$ 2,852,391
Criminal							\$ 244,546	\$ 244,546	\$ 316,225
Unreconciled - Civil and Criminal							\$ 9,091	\$ 9,091	\$ 9,091
Trust Held Outside of the JCC							\$ 1,575,259	\$ 1,575,259	\$ 1,575,259
Trust Interest Payable							\$ 33,625	\$ 33,625	\$ 40,832
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 2,464,731</b>	<b>\$ 2,464,731</b>	<b>\$ 4,793,798</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 12,552							\$ 12,552	\$ 35,264
Deferred Compensation Payable	\$ 0							\$ 0	\$ (60)
Deductions Payable	\$ (5,000)							\$ (5,000)	\$ (224)
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 7,552</b>							<b>\$ 7,552</b>	<b>\$ 34,980</b>
Revenue Collected in Advance	\$ 0						\$ 5,913	\$ 48,213	\$ 48,261
Liabilities For Deposits	\$ 42,276	\$ 23					\$ 117,258	\$ 117,258	\$ 117,258
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment								\$ 0	\$ 0
Uncleared Collections	\$ 0								
Other Miscellaneous Liabilities							\$ 123,171	\$ 165,471	\$ 165,519
<b>Total Other Liabilities</b>	<b>\$ 42,276</b>	<b>\$ 23</b>					<b>\$ 123,171</b>	<b>\$ 165,471</b>	<b>\$ 165,519</b>
<b>Total Liabilities</b>	<b>\$ 52,155</b>	<b>\$ 23</b>	<b>\$ 0</b>				<b>\$ 2,796,503</b>	<b>\$ 2,848,681</b>	<b>\$ 5,286,564</b>
<b>Total Fund Balance</b>	<b>\$ 1,222,844</b>	<b>\$ 303,856</b>	<b>\$ 277,793</b>	<b>\$ 2,224,371</b>				<b>\$ 4,028,864</b>	<b>\$ 4,107,264</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,274,999</b>	<b>\$ 303,879</b>	<b>\$ 277,793</b>	<b>\$ 2,224,371</b>			<b>\$ 2,796,503</b>	<b>\$ 6,877,545</b>	<b>\$ 9,393,828</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 March											
	Fiscal Year 2018/19								2017/18		
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	Special Revenue		Capital Projects	Debt Service	General						
General	Non-Grant	Grant				Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 10,113,833	\$ 34,726						\$ 10,148,559	\$ 13,284,477	\$ 8,675,712	\$ 11,620,523
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 61,737	\$ 88,533	\$ 77,750	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 620,410						\$ 620,410	\$ 900,000	\$ 541,375	\$ 825,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 668,971						\$ 668,971	\$ 1,089,833	\$ 627,080	\$ 1,029,326	
Other Miscellaneous	\$ 774,827						\$ 774,827	\$ 774,827	\$ 774,827	\$ 774,827	
	<b>\$ 12,178,041</b>	<b>\$ 34,726</b>					<b>\$ 12,212,767</b>	<b>\$ 16,110,874</b>	<b>\$ 10,707,527</b>	<b>\$ 14,327,426</b>	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 297,891				\$ 297,891	\$ 845,297	\$ 664,493	\$ 845,015	
Other Judicial Council Grants			\$ 36,243				\$ 36,243	\$ 35,961	\$ 278,117	\$ 618,058	
Non-Judicial Council Grants											
			<b>\$ 334,134</b>				<b>\$ 334,134</b>	<b>\$ 881,258</b>	<b>\$ 942,610</b>	<b>\$ 1,463,073</b>	
<b>Other Financing Sources</b>											
Interest Income	\$ 34,442	\$ 2,508					\$ 67,293	\$ 50,000	\$ 34,130	\$ 47,000	
Investment Income				\$ 30,343							
Donations											
Local Fees	\$ 196,063	\$ 22,788					\$ 218,851	\$ 349,300	\$ 234,759	\$ 351,050	
Non-Fee Revenues	\$ 17,340						\$ 17,340	\$ 62,000	\$ 46,177	\$ 60,000	
Enhanced Collections		\$ 246,758					\$ 246,758	\$ 415,000	\$ 270,103	\$ 402,000	
Escheatment	\$ 0						\$ 0		\$ 0	\$ 126,000	
Prior Year Revenue											
County Program - Restricted		\$ 38,657					\$ 38,657	\$ 54,500	\$ 33,591	\$ 41,800	
Reimbursement Other	\$ 20,758						\$ 20,758	\$ 23,000	\$ 14,832	\$ 10,000	
Sale of Fixed Assets											
Other Miscellaneous											
	<b>\$ 251,263</b>	<b>\$ 328,051</b>		<b>\$ 30,343</b>			<b>\$ 609,657</b>	<b>\$ 953,800</b>	<b>\$ 683,884</b>	<b>\$ 1,044,450</b>	
<b>Total Revenues</b>	<b>\$ 12,429,304</b>	<b>\$ 362,777</b>	<b>\$ 334,134</b>	<b>\$ 30,343</b>			<b>\$ 13,156,558</b>	<b>\$ 17,945,932</b>	<b>\$ 12,334,021</b>	<b>\$ 16,834,949</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 4,643,088	\$ 72,419					\$ 4,715,507	\$ 6,930,000	\$ 4,442,661	\$ 6,662,277	
Temp Help											
Overtime	\$ 19,115	\$ 163					\$ 19,278	\$ 30,000	\$ 14,304	\$ 35,000	
Staff Benefits	\$ 3,891,053	\$ 40,910					\$ 3,931,963	\$ 5,595,842	\$ 3,827,324	\$ 5,454,427	
	<b>\$ 8,553,255</b>	<b>\$ 113,493</b>					<b>\$ 8,666,748</b>	<b>\$ 12,555,842</b>	<b>\$ 8,284,290</b>	<b>\$ 12,151,704</b>	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 262,837	\$ 558	\$ 5,730				\$ 269,124	\$ 580,300	\$ 153,306	\$ 326,000	
Printing	\$ 13,963	\$ 151					\$ 14,115	\$ 25,000	\$ 12,659	\$ 22,000	
Telecommunications	\$ 112,523						\$ 112,523	\$ 176,850	\$ 112,249	\$ 152,100	
Postage	\$ 75,751						\$ 75,751	\$ 120,000	\$ 66,240	\$ 92,000	
Insurance	\$ 7,216						\$ 7,216	\$ 6,600	\$ 6,020	\$ 6,600	
In-State Travel	\$ 12,881		\$ 3,083				\$ 15,964	\$ 28,550	\$ 16,404	\$ 28,600	
Out-of-State Travel	\$ 2,256						\$ 2,256	\$ 6,000	\$ 2,207	\$ 4,500	
Training	\$ 3,339						\$ 5,005	\$ 12,500	\$ 8,221	\$ 14,000	
Security Services	\$ 3,135	\$ 751	\$ 915				\$ 3,135	\$ 2,400	\$ 1,195	\$ 2,400	
Facility Operations	\$ 353,824		\$ 10,031				\$ 363,855	\$ 504,375	\$ 276,815	\$ 580,975	
Utilities	\$ 1,931						\$ 1,931	\$ 3,000	\$ 1,198	\$ 2,500	
Contracted Services	\$ 1,428,790	\$ 305,634	\$ 30,100				\$ 1,764,524	\$ 2,378,358	\$ 1,978,900	\$ 2,578,616	
Consulting and Professional Services	\$ 41,178						\$ 41,178	\$ 44,500	\$ 27,784	\$ 47,880	
Information Technology	\$ 574,473	\$ 34,000	\$ 14,898				\$ 623,372	\$ 610,285	\$ 431,371	\$ 440,905	
Major Equipment	\$ 104,667	\$ 16,621	\$ 7,122				\$ 128,410	\$ 438,961	\$ 491,860	\$ 673,378	
Other Items of Expense	\$ 2,326						\$ 2,326	\$ 4,150	\$ 1,932	\$ 3,650	
	<b>\$ 3,001,001</b>	<b>\$ 357,715</b>	<b>\$ 71,879</b>				<b>\$ 3,430,685</b>	<b>\$ 4,941,829</b>	<b>\$ 3,586,360</b>	<b>\$ 4,976,104</b>	
<b>Special Items of Expense</b>											
Grand Jury		\$ 6,617					\$ 6,617	\$ 10,000	\$ 4,923	\$ 800	
Jury Costs	\$ 84,220	\$ 1,434					\$ 85,655	\$ 103,000	\$ 82,414	\$ 103,000	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 345,000		\$ 310,000	
<b>Capital Costs</b>											
Internal Cost Recovery	\$ 0						\$ 0	\$ 0	\$ 0	\$ 0	
<b>Prior Year Expense Adjustment</b>											
	\$ 84,220	\$ 8,051					\$ 92,271	\$ 458,000	\$ 87,336	\$ 413,800	
<b>Total Expenditures</b>	<b>\$ 11,638,566</b>	<b>\$ 479,259</b>	<b>\$ 71,879</b>				<b>\$ 12,189,704</b>	<b>\$ 17,955,671</b>	<b>\$ 11,957,986</b>	<b>\$ 17,541,808</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 790,738</b>	<b>\$ (116,482)</b>	<b>\$ 262,255</b>	<b>\$ 30,343</b>			<b>\$ 966,855</b>	<b>\$ (9,739)</b>	<b>\$ 376,035</b>	<b>\$ (706,659)</b>	
<b>Operating Transfers In (Out)</b>	<b>\$ (15,538)</b>		<b>\$ 15,538</b>				<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 447,644	\$ 420,338	\$ 0	\$ 2,194,028			\$ 3,062,010	\$ 3,062,010	\$ 3,731,228	\$ 3,731,228	
Ending Balance (Deficit)	<b>\$ 1,222,844</b>	<b>\$ 303,856</b>	<b>\$ 277,703</b>	<b>\$ 2,224,371</b>			<b>\$ 4,028,864</b>	<b>\$ 3,052,271</b>	<b>\$ 4,107,264</b>	<b>\$ 3,024,569</b>	

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

For the month ended March										
	Fiscal Year 2018/19							2017/18		
	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	\$ 2,270,628	\$ 223,497	\$ 0				\$ 2,494,125	\$ 3,986,361	\$ 2,470,814	\$ 3,927,335
Traffic & Other Infractions	\$ 523,414	\$ 5,377					\$ 528,791	\$ 685,538	\$ 460,740	\$ 644,666
Other Criminal Cases	\$ 821,241	\$ 11,468					\$ 832,710	\$ 1,339,987	\$ 810,537	\$ 1,286,312
Civil	\$ 505,427	\$ 40,009					\$ 545,436	\$ 876,734	\$ 596,826	\$ 790,117
Family & Children Services	\$ 731,664	\$ 53,180					\$ 784,843	\$ 1,072,986	\$ 682,667	\$ 1,345,048
Probate, Guardianship & Mental Health Services	\$ 132,071	\$ 2,599					\$ 134,671	\$ 380,648	\$ 147,296	\$ 350,722
Juvenile Dependency Services		\$ 588,459					\$ 588,459	\$ 775,718	\$ 580,814	\$ 844,260
Juvenile Delinquency Services	\$ 45,074	\$ 8,413					\$ 53,487	\$ 86,744	\$ 50,396	\$ 80,417
Other Court Operations	\$ 328,821	\$ 8,737					\$ 337,558	\$ 530,136	\$ 117,697	\$ 119,970
Court Interpreters	\$ 247,837	\$ 525,987					\$ 773,825	\$ 1,143,657	\$ 695,286	\$ 825,000
Jury Services	\$ 18,015	\$ 43,806	\$ 85,655				\$ 147,476	\$ 169,900	\$ 228,876	\$ 154,892
Security		\$ 50,489					\$ 50,489	\$ 107,400	\$ 25,616	\$ 7,400
<b>Trial Court Operations Program</b>	<b>\$ 5,624,193</b>	<b>\$ 1,562,021</b>	<b>\$ 85,655</b>				<b>\$ 7,271,868</b>	<b>\$ 11,155,809</b>	<b>\$ 6,867,564</b>	<b>\$ 10,376,139</b>
Enhanced Collections	\$ 0	\$ 283,103					\$ 283,103	\$ 415,000	\$ 300,441	\$ 402,000
Other Non-Court Operations		\$ 151	\$ 6,617				\$ 6,768	\$ 27,150	\$ 7,782	\$ 9,800
<b>Non-Court Operations Program</b>	<b>\$ 0</b>	<b>\$ 283,254</b>	<b>\$ 6,617</b>				<b>\$ 289,871</b>	<b>\$ 442,150</b>	<b>\$ 308,223</b>	<b>\$ 411,800</b>
Executive Office	\$ 220,092	\$ 1,933			\$ 0		\$ 222,026	\$ 302,502	\$ 217,628	\$ 284,155
Fiscal Services	\$ 341,600	\$ 33,446			\$ 0		\$ 375,046	\$ 690,722	\$ 344,436	\$ 1,284,060
Human Resources	\$ 1,511,611	\$ 74,472			\$ 0		\$ 1,586,083	\$ 677,770	\$ 1,609,858	\$ 617,903
Business & Facilities Services	\$ 584,169	\$ 511,805			\$ 0		\$ 1,095,974	\$ 2,632,409	\$ 1,169,442	\$ 2,745,752
Information Technology	\$ 385,083	\$ 963,753			\$ 0		\$ 1,348,836	\$ 2,054,309	\$ 1,440,835	\$ 1,821,799
<b>Court Administration Program</b>	<b>\$ 3,042,555</b>	<b>\$ 1,585,410</b>			<b>\$ 0</b>		<b>\$ 4,627,965</b>	<b>\$ 6,357,712</b>	<b>\$ 4,782,199</b>	<b>\$ 6,753,669</b>
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 8,666,748</b>	<b>\$ 3,430,685</b>	<b>\$ 92,271</b>		<b>\$ 0</b>		<b>\$ 12,189,704</b>	<b>\$ 17,955,671</b>	<b>\$ 11,957,986</b>	<b>\$ 17,541,608</b>