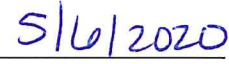


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

FY2019/20 - 3rd QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Merced

Court

FY2019/20 – 3rd QTR

Fiscal Year and Ending Quarter

FOOTNOTES

1	Pursuant to AB5, effective January 1, 2020 Merced converted our Independent Contractors into Part-time Employees of the court.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Merced
 Court

FY2019/20 – 3rd QTR
 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)	149.50	142.65	139.65	149.15	

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 March									
Fiscal Year 2019/20									2018/19
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue							
		General	Non-Grant						
ASSETS									
Operations	\$ (211,701)	\$ 386,493	\$ (294,860)	\$ 310,000			\$ 13,797	\$ 203,728	\$ 70,964
Payroll	\$ (1,919)							\$ (1,919)	\$ (8,340)
Jury									
Revolving	\$ 27,000							\$ 27,000	\$ 27,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0	\$ 0					\$ (3,383)	\$ (3,383)	\$ (1,691)
Credit Card									
Cash on Hand	\$ 10,800							\$ 10,800	\$ 10,800
Cash with County	\$ 0						\$ 0	\$ 0	\$ 0
Cash Outside of the JCC							\$ 1,459,296	\$ 1,459,296	\$ 1,575,259
Cash Equivalents	\$ 1,665,160						\$ 1,307,822	\$ 2,972,983	\$ 2,602,499
Total Cash and Cash Equivalents	\$ 1,489,340	\$ 386,493	\$ (294,860)	\$ 310,000			\$ 2,777,532	\$ 4,668,504	\$ 4,276,490
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 1,836	\$ 0	\$ 0					\$ 1,836	\$ 1,760
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Due From Other Governments	\$ 12,285	\$ 0					\$ 9,964	\$ 22,249	\$ 9,984
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 165,446					\$ 165,446	\$ 329,905
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 753							\$ 753	\$ 1,225
Total Receivables	\$ 14,874	\$ 0	\$ 165,446	\$ 0			\$ 9,964	\$ 190,284	\$ 342,874
Prepaid Expenses - General	\$ 223,066							\$ 223,066	\$ 33,810
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 223,066							\$ 223,066	\$ 33,810
Other Assets	\$ 310,000			\$ 1,997,245				\$ 2,307,245	\$ 2,224,371
Total Other Assets	\$ 310,000			\$ 1,997,245				\$ 2,307,245	\$ 2,224,371
Total Assets	\$ 2,037,280	\$ 386,493	\$ (129,414)	\$ 2,307,245			\$ 2,787,495	\$ 7,389,099	\$ 6,877,545
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 930	\$ 0	\$ 0				\$ 0	\$ 930	\$ 2,242
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 0			\$ 753	\$ 753	\$ 1,225
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 294,142	\$ 294,142	\$ 205,026
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 21							\$ 21	\$ 86
Interest							\$ 798	\$ 798	\$ 2,349
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 951	\$ 0	\$ 0	\$ 0			\$ 295,693	\$ 296,644	\$ 210,927
Civil							\$ 625,680	\$ 625,680	\$ 602,211
Criminal							\$ 234,839	\$ 234,839	\$ 244,546
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 9,091
Trust Held Outside of the JCC							\$ 1,459,296	\$ 1,459,296	\$ 1,575,259
Trust Interest Payable							\$ 48,816	\$ 48,816	\$ 33,625
Miscellaneous Trust									
Total Trust Deposits							\$ 2,368,631	\$ 2,368,631	\$ 2,464,731
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 14,047							\$ 14,047	\$ 12,552
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 2,351							\$ 2,351	\$ (5,000)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 16,399							\$ 16,399	\$ 7,552
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 51,225	\$ 120					\$ 5,913	\$ 57,259	\$ 48,213
Jury Fees - Non-Interest							\$ 117,258	\$ 117,258	\$ 117,258
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 51,225	\$ 120	\$ 0				\$ 123,171	\$ 174,517	\$ 165,471
Total Liabilities	\$ 68,575	\$ 120	\$ 0	\$ 0			\$ 2,787,495	\$ 2,856,191	\$ 2,848,681
Total Fund Balance	\$ 1,968,705	\$ 386,373	\$ (129,414)	\$ 2,307,245				\$ 4,532,909	\$ 4,028,864
Total Liabilities and Fund Balance	\$ 2,037,280	\$ 386,493	\$ (129,414)	\$ 2,307,245			\$ 2,787,495	\$ 7,389,099	\$ 6,877,545

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 2019/20										2018/19	
	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	\$ 11,020,957	\$ 34,882					\$ 11,055,839	\$ 13,546,516	\$ 10,148,559	\$ 13,284,477	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 34,747	\$ 0	\$ 61,737	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 701,430						\$ 701,430	\$ 950,000	\$ 620,410	\$ 900,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 738,882						\$ 738,882	\$ 1,200,044	\$ 668,971	\$ 1,089,833	
Other Miscellaneous	\$ 774,827						\$ 774,827	\$ 774,827	\$ 774,827	\$ 774,827	
	\$ 13,236,095	\$ 34,882					\$ 13,270,977	\$ 16,506,134	\$ 12,212,767	\$ 16,110,874	
Grants											
AB 1058 Commissioner/Facilitator			\$ 611,750				\$ 611,750	\$ 856,051	\$ 297,891	\$ 845,297	
Other Judicial Council Grants			\$ 16,480				\$ 16,480	\$ 22,480	\$ 36,243	\$ 35,961	
Non-Judicial Council Grants											
			\$ 628,230				\$ 628,230	\$ 878,531	\$ 334,134	\$ 881,258	
Other Financing Sources											
Interest Income	\$ 26,575	\$ 3,138		\$ 36,550			\$ 66,263	\$ 80,000	\$ 67,293	\$ 50,000	
Investment Income											
Donations											
Local Fees	\$ 205,504	\$ 28,436					\$ 233,940	\$ 337,900	\$ 218,851	\$ 349,300	
Non-Fee Revenues		\$ 12,437					\$ 12,437	\$ 30,000	\$ 17,340	\$ 62,000	
Enhanced Collections		\$ 251,707					\$ 251,707	\$ 420,000	\$ 246,758	\$ 415,000	
Escheatment	\$ 9,091						\$ 9,091			\$ 0	
Prior Year Revenue	\$ (2,059)						\$ (2,059)				
County Program - Restricted		\$ 33,862					\$ 33,862	\$ 60,000	\$ 38,657	\$ 54,500	
Reimbursement Other	\$ 45,976						\$ 45,976	\$ 35,500	\$ 20,758	\$ 23,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0				
	\$ 285,086	\$ 329,581		\$ 36,550			\$ 651,217	\$ 963,400	\$ 609,657	\$ 953,800	
Total Revenues	\$ 13,521,182	\$ 364,463	\$ 628,230	\$ 36,550			\$ 14,550,425	\$ 18,348,065	\$ 13,156,558	\$ 17,945,932	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,878,651	\$ 20,131	\$ 264,364				\$ 5,163,145	\$ 7,380,000	\$ 4,715,507	\$ 6,930,000	
Temp Help											
Overtime	\$ 38,555						\$ 38,555	\$ 35,000	\$ 19,278	\$ 30,000	
Staff Benefits	\$ 3,878,973	\$ 16,639	\$ 302,988				\$ 4,198,600	\$ 6,017,575	\$ 3,931,963	\$ 5,595,842	
	\$ 8,796,179	\$ 36,770	\$ 567,352				\$ 9,400,301	\$ 13,432,575	\$ 8,666,748	\$ 12,555,842	
Operating Expenses and Equipment											
General Expense	\$ 236,072	\$ 1,334	\$ 408				\$ 237,814	\$ 370,850	\$ 269,124	\$ 580,300	
Printing	\$ 14,434	\$ 280					\$ 14,714	\$ 25,000	\$ 14,115	\$ 25,000	
Telecommunications	\$ 95,470						\$ 95,470	\$ 176,700	\$ 112,523	\$ 176,850	
Postage	\$ 76,195	\$ 182					\$ 76,378	\$ 115,000	\$ 75,751	\$ 120,000	
Insurance	\$ 8,624						\$ 8,624	\$ 7,800	\$ 7,216	\$ 6,600	
In-State Travel	\$ 19,664		\$ 2,348				\$ 22,012	\$ 30,050	\$ 15,964	\$ 28,550	
Out-of-State Travel	\$ 0						\$ 0		\$ 2,256	\$ 6,000	
Training	\$ 11,182		\$ 785				\$ 11,967	\$ 12,500	\$ 5,005	\$ 12,500	
Security Services	\$ 5,430						\$ 5,430	\$ 4,000	\$ 3,135	\$ 2,400	
Facility Operations	\$ 270,153		\$ 7,863				\$ 278,017	\$ 396,075	\$ 363,855	\$ 504,375	
Utilities	\$ 1,454						\$ 1,454	\$ 3,500	\$ 1,931	\$ 3,000	
Contracted Services	\$ 1,762,391	\$ 307,619	\$ 39,519				\$ 2,109,528	\$ 2,778,308	\$ 1,764,524	\$ 2,378,358	
Consulting and Professional Services	\$ 40,560						\$ 40,560	\$ 70,389	\$ 41,178	\$ 44,500	
Information Technology	\$ 441,030						\$ 441,030	\$ 444,144	\$ 623,372	\$ 610,285	
Major Equipment	\$ 376,609	\$ 0	\$ 0				\$ 376,609	\$ 411,907	\$ 128,410	\$ 438,961	
Other Items of Expense	\$ 3,587						\$ 3,587	\$ 4,200	\$ 2,326	\$ 4,150	
	\$ 3,362,854	\$ 309,415	\$ 50,923				\$ 3,723,193	\$ 4,850,423	\$ 3,430,685	\$ 4,941,829	
Special Items of Expense											
Grand Jury								\$ 10,000	\$ 6,617	\$ 10,000	
Jury Costs	\$ 111,833	\$ (37)					\$ 111,796	\$ 130,000	\$ 85,655	\$ 103,000	
Judgements, Settlements and Claims											
Debt Service								\$ 310,000		\$ 345,000	
Other											
Capital Costs											
Internal Cost Recovery	\$ (115,673)	\$ 1,667	\$ 114,006				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (3,840)	\$ 1,630	\$ 114,006				\$ 111,796	\$ 450,000	\$ 92,271	\$ 458,000	
Total Expenditures	\$ 12,155,193	\$ 347,815	\$ 732,281				\$ 13,235,290	\$ 18,732,998	\$ 12,189,704	\$ 17,955,671	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,365,989	\$ 16,647	\$ (104,051)	\$ 36,550			\$ 1,315,135	\$ (384,933)	\$ 966,855	\$ (9,739)	
Operating Transfers In (Out)	\$ 25,363		\$ (25,363)				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 577,353	\$ 369,726	\$ 0	\$ 2,270,695			\$ 3,217,774	\$ 3,217,774	\$ 3,062,010	\$ 3,062,010	
Ending Balance (Deficit)	\$ 1,968,705	\$ 386,373	\$ (129,414)	\$ 2,307,245			\$ 4,532,909	\$ 2,832,841	\$ 4,028,864	\$ 3,052,271	

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

For the month ended March										
Fiscal Year 2019/20									2018/19	
	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	\$ 2,493,685	\$ 258,803					\$ 2,752,488	\$ 4,708,863	\$ 2,494,125	\$ 3,986,361
Traffic & Other Infractions	\$ 573,527	\$ 1,831					\$ 575,359	\$ 608,522	\$ 528,791	\$ 685,538
Other Criminal Cases	\$ 963,533	\$ 2,500					\$ 966,033	\$ 1,126,324	\$ 832,710	\$ 1,339,987
Civil	\$ 622,163	\$ 32,557					\$ 654,720	\$ 711,754	\$ 545,436	\$ 876,734
Family & Children Services	\$ 893,938	\$ 72,358					\$ 966,296	\$ 1,620,010	\$ 784,843	\$ 1,072,986
Probate, Guardianship & Mental Health Services	\$ 95,776	\$ 10,747					\$ 106,523	\$ 609,171	\$ 134,671	\$ 380,648
Juvenile Dependency Services		\$ 671,448					\$ 671,448	\$ 853,429	\$ 588,459	\$ 775,718
Juvenile Delinquency Services	\$ 55,409	\$ 10,277					\$ 65,686	\$ 147,275	\$ 53,487	\$ 86,744
Other Court Operations	\$ 477,082	\$ 5,528					\$ 482,610	\$ 392,804	\$ 337,558	\$ 530,136
Court Interpreters	\$ 216,429	\$ 636,384					\$ 852,812	\$ 1,263,348	\$ 773,825	\$ 1,143,657
Jury Services		\$ 44,122	\$ 111,796				\$ 155,918	\$ 204,860	\$ 147,476	\$ 169,900
Security		\$ 7,166					\$ 7,166	\$ 45,000	\$ 50,489	\$ 107,400
Trial Court Operations Program	\$ 6,391,542	\$ 1,753,721	\$ 111,796				\$ 8,257,059	\$ 12,291,360	\$ 7,271,868	\$ 11,155,809
Enhanced Collections		\$ 287,751					\$ 287,751	\$ 420,000	\$ 283,103	\$ 415,000
Other Non-Court Operations		\$ 1,278					\$ 1,278	\$ 12,070	\$ 6,768	\$ 27,150
Non-Court Operations Program		\$ 289,028					\$ 289,028	\$ 432,070	\$ 289,871	\$ 442,150
Executive Office		\$ 1,891			\$ 0		\$ 1,891	\$ 135,943	\$ 222,026	\$ 302,502
Fiscal Services	\$ 300,329	\$ 44,610			\$ 0		\$ 344,939	\$ 1,158,148	\$ 375,046	\$ 690,722
Human Resources	\$ 1,671,568	\$ 56,968			\$ 0		\$ 1,728,536	\$ 572,816	\$ 1,586,083	\$ 677,770
Business & Facilities Services	\$ 584,587	\$ 407,911			\$ 0		\$ 992,498	\$ 2,101,620	\$ 1,095,974	\$ 2,632,409
Information Technology	\$ 452,275	\$ 1,169,064			\$ 0		\$ 1,621,339	\$ 2,041,041	\$ 1,348,836	\$ 2,054,309
Court Administration Program	\$ 3,008,759	\$ 1,680,444			\$ 0		\$ 4,689,203	\$ 6,009,568	\$ 4,627,965	\$ 6,357,712
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 9,400,301	\$ 3,723,193	\$ 111,796		\$ 0		\$ 13,235,290	\$ 18,732,998	\$ 12,189,704	\$ 17,955,671