

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.

Linda Romo

Signature of Presiding Judge or Court Executive

12/7/18

Date

Merced

Court

2018/2019 Q1

KB

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Merced

Court

2018/2019 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Merced

Court

2018/2019 Q1

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)	143.00	131.65			

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 September							2017/18	
	Fiscal Year 2018/19								
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		Total Funds (Info. Purposes Only)
General	Special Revenue								
		Non-Grant	Grant						
ASSETS									
Operations	\$ (423,243)	\$ 437,111	\$ (311,049)	\$ 310,000			\$ 19,664	\$ 32,483	\$ (20,093)
Payroll	\$ (5,382)							\$ (5,382)	\$ 719
Jury									
Revolving	\$ 27,000							\$ 27,000	\$ 27,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0	\$ 0					\$ (1,313)	\$ (1,313)	\$ (3,366)
Credit Card									
Cash on Hand	\$ 10,800							\$ 10,800	\$ 10,800
Cash with County	\$ 0						\$ 0	\$ 0	\$ 0
Cash Outside of the JCC							\$ 1,575,259	\$ 1,575,259	\$ 1,575,259
Cash Equivalents	\$ 3,012,569						\$ 1,199,841	\$ 4,212,410	\$ 7,126,148
Total Cash and Cash Equivalents	\$ 2,621,744	\$ 437,111	\$ (311,049)	\$ 310,000			\$ 2,793,451	\$ 5,851,256	\$ 8,716,467
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 1,662	\$ 0	\$ 0					\$ 1,662	\$ 1,691
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 20	\$ 0					\$ 9,964	\$ 9,984	\$ 10,224
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 321,312					\$ 321,312	\$ 138,784
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,830							\$ 1,830	\$ 1,247
Total Receivables	\$ 3,512	\$ 0	\$ 321,312				\$ 9,964	\$ 334,787	\$ 151,948
Prepaid Expenses - General	\$ 110,000							\$ 110,000	\$ 159,919
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 110,000							\$ 110,000	\$ 159,919
Other Assets	\$ 310,000			\$ 1,893,149				\$ 2,203,149	\$ 2,213,690
Total Other Assets	\$ 310,000			\$ 1,893,149				\$ 2,203,149	\$ 2,213,690
Total Assets	\$ 3,045,255	\$ 437,111	\$ 10,263	\$ 2,203,149			\$ 2,803,415	\$ 6,499,193	\$ 11,242,022
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 3,230	\$ 0	\$ 0				\$ 0	\$ 3,230	\$ 2,166
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,830	\$ 1,830	\$ 1,247
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 172,249
TC145 Liability							\$ 258,914	\$ 258,914	\$ 253,015
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 238							\$ 238	\$ 242
Interest							\$ 1,770	\$ 1,770	\$ 2,543
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 3,469	\$ 0	\$ 0				\$ 262,514	\$ 265,962	\$ 431,462
Civil							\$ 600,935	\$ 600,935	\$ 2,887,354
Criminal							\$ 206,843	\$ 206,843	\$ 176,003
Unreconciled - Civil and Criminal							\$ 9,091	\$ 9,091	\$ 9,093
Trust Held Outside of the JCC							\$ 1,575,259	\$ 1,575,259	\$ 1,575,259
Trust Interest Payable							\$ 25,602	\$ 25,602	\$ 25,216
Miscellaneous Trust									
Total Trust Deposits							\$ 2,417,730	\$ 2,417,730	\$ 4,672,924
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 24,127							\$ 24,127	\$ 70,480
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 24,127							\$ 24,127	\$ 70,480
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 42,324	\$ 23					\$ 5,913	\$ 48,261	\$ 46,787
Jury Fees - Non-Interest							\$ 117,258	\$ 117,258	\$ 117,258
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 1,615
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 42,324	\$ 23					\$ 123,171	\$ 165,519	\$ 165,660
Total Liabilities	\$ 69,920	\$ 23	\$ 0				\$ 2,803,415	\$ 2,873,358	\$ 5,340,526
Total Fund Balance	\$ 2,975,335	\$ 437,087	\$ 10,263	\$ 2,203,149				\$ 5,625,835	\$ 5,901,496
Total Liabilities and Fund Balance	\$ 3,045,255	\$ 437,111	\$ 10,263	\$ 2,203,149			\$ 2,803,415	\$ 6,499,193	\$ 11,242,022

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 2018/19											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2017/18		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 5,889,783	\$ 5,012					\$ 5,894,795	\$ 13,284,477	\$ 5,598,899	\$ 11,820,523	
Improvement and Modernization Fund	\$ (33,190)						\$ (33,190)	\$ 61,737	\$ 0	\$ 77,750	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 74,752						\$ 74,752	\$ 900,000	\$ 126,318	\$ 825,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 145,524						\$ 145,524	\$ 1,089,833	\$ 82,020	\$ 1,029,326	
Other Miscellaneous								\$ 774,827		\$ 774,827	
	\$ 6,076,869	\$ 5,012					\$ 6,081,881	\$ 16,110,874	\$ 5,807,237	\$ 14,327,426	
Grants											
AB 1058 Commissioner/Facilitator			\$ (13,132)				\$ (13,132)	\$ 845,297	\$ (31)	\$ 845,015	
Other Judicial Council Grants			\$ 32,177				\$ 32,177	\$ 35,961		\$ 618,058	
Non-Judicial Council Grants											
			\$ 19,045				\$ 19,045	\$ 881,258	\$ (31)	\$ 1,463,073	
Other Financing Sources											
Interest Income	\$ 2,941	\$ 90		\$ 9,122			\$ 12,153	\$ 50,000	\$ 7,550	\$ 47,000	
Investment Income											
Donations											
Local Fees	\$ 48,044	\$ 5,838					\$ 53,883	\$ 349,300	\$ 69,205	\$ 351,050	
Non-Fee Revenues		\$ 6,319					\$ 6,319	\$ 62,000		\$ 60,000	
Enhanced Collections		\$ 65,522					\$ 65,522	\$ 415,000	\$ 72,111	\$ 402,000	
Escheatment	\$ 0						\$ 0			\$ 126,000	
Prior Year Revenue											
County Program - Restricted		\$ 10,853					\$ 10,853	\$ 54,500	\$ 2,769	\$ 41,800	
Reimbursement Other	\$ 1,645						\$ 1,645	\$ 23,000	\$ 812	\$ 10,000	
Sale of Fixed Assets											
Other Miscellaneous										\$ 6,600	
	\$ 52,631	\$ 88,622		\$ 9,122			\$ 150,375	\$ 953,800	\$ 152,447	\$ 1,044,450	
Total Revenues	\$ 6,129,500	\$ 93,634	\$ 19,045	\$ 9,122			\$ 6,251,302	\$ 17,945,932	\$ 5,959,854	\$ 16,834,949	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,363,122						\$ 1,363,122	\$ 6,930,000	\$ 1,354,684	\$ 6,682,277	
Temp Help											
Overtime	\$ 2,968						\$ 2,968	\$ 30,000	\$ 4,554	\$ 35,000	
Staff Benefits	\$ 1,210,500						\$ 1,210,500	\$ 5,595,842	\$ 1,258,804	\$ 5,454,427	
	\$ 2,576,590						\$ 2,576,590	\$ 12,555,842	\$ 2,618,042	\$ 12,151,704	
Operating Expenses and Equipment											
General Expense	\$ 31,456	\$ 0	\$ 5,355				\$ 36,820	\$ 580,300	\$ 23,430	\$ 326,000	
Printing	\$ 5,689	\$ 151					\$ 5,840	\$ 25,000	\$ 3,185	\$ 22,000	
Telecommunications	\$ 22,289						\$ 22,289	\$ 176,850	\$ 31,850	\$ 152,100	
Postage	\$ 22,798						\$ 22,798	\$ 120,000	\$ 13,417	\$ 92,000	
Insurance	\$ 209						\$ 209	\$ 6,600		\$ 6,600	
In-State Travel	\$ 1,590						\$ 1,590	\$ 28,550	\$ 4,300	\$ 28,600	
Out-of-State Travel	\$ 2,256						\$ 2,256	\$ 6,000	\$ 2,207	\$ 4,500	
Training	\$ 958						\$ 958	\$ 12,500	\$ 2,103	\$ 14,000	
Security Services	\$ 590						\$ 590	\$ 2,400	\$ 625	\$ 2,400	
Facility Operations	\$ 73,645		\$ 4,807				\$ 78,452	\$ 504,375	\$ 76,358	\$ 580,975	
Utilities	\$ 90						\$ 90	\$ 3,000	\$ 326	\$ 2,500	
Contracted Services	\$ 466,797	\$ 68,674	\$ 8,087				\$ 543,557	\$ 2,378,358	\$ 624,201	\$ 2,578,616	
Consulting and Professional Services	\$ 10,381						\$ 10,381	\$ 44,500	\$ 4,845	\$ 47,880	
Information Technology	\$ 352,198						\$ 352,198	\$ 610,285	\$ 353,743	\$ 440,905	
Major Equipment	\$ 7,942		\$ (9,466)				\$ (1,524)	\$ 438,961	\$ (2,773)	\$ 673,378	
Other Items of Expense	\$ 459						\$ 459	\$ 4,150	\$ 429	\$ 3,650	
	\$ 999,348	\$ 68,834	\$ 8,782				\$ 1,076,964	\$ 4,941,829	\$ 1,138,245	\$ 4,076,104	
Special Items of Expense											
Grand Jury		\$ 6,617					\$ 6,617	\$ 10,000	\$ 3,635	\$ 800	
Jury Costs	\$ 25,872	\$ 1,434					\$ 27,306	\$ 103,000	\$ 29,464	\$ 103,000	
Judgements, Settlements and Claims											
Debt Service								\$ 345,000		\$ 310,000	
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ 25,872	\$ 8,051									
							\$ 33,923	\$ 458,000	\$ 33,099	\$ 413,800	
Total Expenditures	\$ 3,601,809	\$ 76,885	\$ 8,782				\$ 3,687,476	\$ 17,955,671	\$ 3,789,387	\$ 17,541,608	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,527,691	\$ 16,750	\$ 10,263	\$ 9,122			\$ 2,563,825	\$ (9,739)	\$ 2,170,267	\$ (706,659)	
Operating Transfers In (Out)											
								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
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)	\$ 2,975,335	\$ 437,087	\$ 10,263	\$ 2,203,149			\$ 5,625,835	\$ 3,052,271	\$ 5,901,496	\$ 3,024,569	

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

For the month ended September										
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 680,370	\$ 65,570					\$ 745,940	\$ 3,986,361	\$ 738,182	\$ 3,927,335
Traffic & Other Infractions	\$ 154,673	\$ 181					\$ 154,854	\$ 685,538	\$ 141,117	\$ 644,666
Other Criminal Cases	\$ 215,225	\$ 1,119					\$ 216,344	\$ 1,339,987	\$ 228,210	\$ 1,286,312
Civil	\$ 140,988	\$ 5,565					\$ 146,553	\$ 876,734	\$ 178,760	\$ 790,117
Family & Children Services	\$ 196,649	\$ 17,320					\$ 213,969	\$ 1,072,986	\$ 187,594	\$ 1,345,048
Probate, Guardianship & Mental Health Services	\$ 44,830	\$ 430					\$ 45,260	\$ 380,648	\$ 32,951	\$ 350,722
Juvenile Dependency Services		\$ 200,437					\$ 200,437	\$ 775,718	\$ 192,750	\$ 844,260
Juvenile Delinquency Services	\$ 12,948	\$ 2,690					\$ 15,638	\$ 86,744	\$ 14,968	\$ 80,417
Other Court Operations	\$ 84,162	\$ 1,210					\$ 85,372	\$ 530,136	\$ 34,739	\$ 119,970
Court Interpreters	\$ 76,336	\$ 174,341					\$ 250,677	\$ 1,143,657	\$ 208,560	\$ 825,000
Jury Services	\$ 13,265	\$ 14,858	\$ 27,306				\$ 55,430	\$ 169,900	\$ 71,885	\$ 154,892
Security		\$ 590					\$ 590	\$ 107,400	\$ 625	\$ 7,400
Trial Court Operations Program	\$ 1,619,447	\$ 484,311	\$ 27,306				\$ 2,131,064	\$ 11,155,809	\$ 2,030,340	\$ 10,376,139
Enhanced Collections	\$ 55	\$ 65,522					\$ 65,577	\$ 415,000	\$ 100,091	\$ 402,000
Other Non-Court Operations		\$ 151	\$ 6,617				\$ 6,768	\$ 27,150	\$ 4,073	\$ 9,800
Non-Court Operations Program	\$ 55	\$ 65,673	\$ 6,617				\$ 72,345	\$ 442,150	\$ 104,163	\$ 411,800
Executive Office	\$ 62,731	\$ 1,111					\$ 63,842	\$ 302,502	\$ 61,897	\$ 284,155
Fiscal Services	\$ 111,687	\$ 5,114					\$ 116,800	\$ 690,722	\$ 97,174	\$ 1,284,060
Human Resources	\$ 509,206	\$ 21,537					\$ 530,744	\$ 677,770	\$ 594,178	\$ 617,903
Business & Facilities Services	\$ 167,499	\$ 91,692					\$ 259,191	\$ 2,632,409	\$ 397,326	\$ 2,745,752
Information Technology	\$ 105,964	\$ 407,526					\$ 513,490	\$ 2,054,309	\$ 504,308	\$ 1,821,799
Court Administration Program	\$ 957,088	\$ 526,980					\$ 1,484,068	\$ 6,357,712	\$ 1,654,883	\$ 6,753,669
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,576,590	\$ 1,076,964	\$ 33,923				\$ 3,687,476	\$ 17,955,671	\$ 3,789,387	\$ 17,541,608