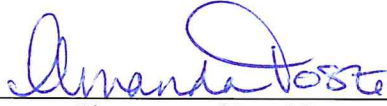


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

8/17/2020

Date

Merced

Court

FY2019-20 / 4th QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Merced

Court

FY2019-20 / 4th QTR

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

FY2019-20 / 4th 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	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 June
 Fiscal Year 2019/20

2018/19

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (449,937)	\$ 267,274	\$ 0	\$ 310,000			\$ 28,525	\$ 155,862	\$ 49,501
Payroll	\$ 1,279							\$ 1,279	\$ 0
Jury									
Revolving	\$ 27,000							\$ 27,000	\$ 27,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0	\$ 0					\$ (2,220)	\$ (2,220)	\$ (2,287)
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	\$ 1,459,296
Cash Equivalents	\$ 591,955						\$ 1,278,469	\$ 1,870,424	\$ 1,442,422
Total Cash and Cash Equivalents	\$ 181,097	\$ 267,274	\$ 0	\$ 310,000			\$ 2,567,592	\$ 3,325,963	\$ 2,986,732
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 219,087	\$ 628	\$ 0				\$ 0	\$ 219,716	\$ 203,134
Accounts Receivable - General	\$ 1,736	\$ 0	\$ 0					\$ 1,736	\$ 930
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 169,948	\$ 0	\$ 0	\$ 0				\$ 169,948	\$ 790,844
Due From Other Governments	\$ 33,303	\$ 50,279	\$ 5,561				\$ 9,964	\$ 99,107	\$ 93,431
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ 421,413	\$ 9,615	\$ 136,116					\$ 567,144	\$ 1,052,146
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 699							\$ 699	\$ 1,593
Total Receivables	\$ 846,187	\$ 60,523	\$ 141,677	\$ 0			\$ 9,964	\$ 1,058,350	\$ 2,142,078
Prepaid Expenses - General	\$ 68,830							\$ 68,830	\$ 223,066
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 68,830							\$ 68,830	\$ 223,066
Other Assets	\$ 310,000			\$ 2,067,967				\$ 2,377,967	\$ 2,270,695
Total Other Assets	\$ 310,000			\$ 2,067,967				\$ 2,377,967	\$ 2,270,695
Total Assets	\$ 1,406,114	\$ 327,796	\$ 141,677	\$ 2,377,967			\$ 2,577,556	\$ 6,831,110	\$ 7,622,570
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 60,110	\$ 2,667	\$ 4,946					\$ 67,723	\$ 222,352
Accounts Payable - General	\$ 1,021	\$ 0	\$ 0	\$ 0			\$ 0	\$ 1,021	\$ 5,339
Due to Other Funds	\$ 1,670	\$ 42,027	\$ 126,251	\$ 0			\$ 699	\$ 170,647	\$ 792,436
Due to Other Courts									
Due to State	\$ 8,838							\$ 8,838	\$ 8,504
TC145 Liability							\$ 329,034	\$ 329,034	\$ 255,790
Due to Other Governments	\$ 8,884		\$ 0					\$ 8,884	\$ 9,475
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 3							\$ 3	\$ 129
Interest							\$ 20	\$ 20	\$ 436
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 80,526	\$ 44,694	\$ 131,197	\$ 0			\$ 329,752	\$ 586,169	\$ 1,294,461
Civil							\$ 709,293	\$ 709,293	\$ 607,715
Criminal							\$ 219,301	\$ 219,301	\$ 225,920
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 9,091
Trust Held Outside of the JCC							\$ 1,262,818	\$ 1,262,818	\$ 1,459,296
Trust Interest Payable							\$ 49,155	\$ 49,155	\$ 39,529
Miscellaneous Trust									
Total Trust Deposits							\$ 2,240,567	\$ 2,240,567	\$ 2,341,551
Accrued Payroll	\$ 340,873		\$ 0					\$ 340,873	\$ 216,649
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 6,391
Total Payroll Liabilities	\$ 340,873		\$ 0					\$ 340,873	\$ 223,039
Revenue Collected in Advance	\$ 800,000		\$ 10,480					\$ 810,480	\$ 375,000
Liabilities For Deposits	\$ 53,834	\$ 120					\$ 7,237	\$ 61,191	\$ 53,487
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 117,258
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 853,834	\$ 120	\$ 10,480				\$ 7,237	\$ 871,671	\$ 545,745
Total Liabilities	\$ 1,275,233	\$ 44,814	\$ 141,677	\$ 0			\$ 2,577,556	\$ 4,039,280	\$ 4,404,797
Total Fund Balance	\$ 130,881	\$ 282,983	\$ 0	\$ 2,377,967				\$ 2,791,831	\$ 3,217,774
Total Liabilities and Fund Balance	\$ 1,406,114	\$ 327,796	\$ 141,677	\$ 2,377,967			\$ 2,577,556	\$ 6,831,110	\$ 7,622,570

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 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	\$ 13,179,019	\$ 58,991		\$ 310,000			\$ 13,548,010	\$ 13,546,516	\$ 13,402,403	\$ 13,284,477	
Improvement and Modernization Fund	\$ 34,747						\$ 34,747	\$ 34,747	\$ 38,617	\$ 61,737	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,061,620						\$ 1,061,620	\$ 950,000	\$ 965,222	\$ 900,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,132,639						\$ 1,132,639	\$ 1,200,044	\$ 1,107,131	\$ 1,089,833	
Other Miscellaneous	\$ 774,827						\$ 774,827	\$ 774,827	\$ 774,827	\$ 774,827	
	\$ 16,182,852	\$ 58,991		\$ 310,000			\$ 16,551,843	\$ 16,506,134	\$ 16,288,201	\$ 16,110,874	
Grants											
AB 1058 Commissioner/Facilitator			\$ 788,875				\$ 788,875	\$ 856,051	\$ 699,646	\$ 845,297	
Other Judicial Council Grants			\$ 16,946				\$ 16,946	\$ 22,480	\$ 31,767	\$ 35,961	
Non-Judicial Council Grants											
			\$ 805,821				\$ 805,821	\$ 878,531	\$ 731,413	\$ 881,258	
Other Financing Sources											
Interest Income	\$ 39,239	\$ 5,119		\$ 52,663			\$ 97,020	\$ 80,000	\$ 105,542	\$ 50,000	
Investment Income											
Donations											
Local Fees	\$ 304,367	\$ 41,857					\$ 346,224	\$ 337,900	\$ 341,611	\$ 349,300	
Non-Fee Revenues		\$ 18,049					\$ 18,049	\$ 30,000	\$ 30,102	\$ 62,000	
Enhanced Collections		\$ 421,184					\$ 421,184	\$ 420,000	\$ 397,910	\$ 415,000	
Escheatment	\$ 52,972						\$ 52,972		\$ 0		
Prior Year Revenue	\$ 6						\$ 6		\$ 135		
County Program - Restricted		\$ 51,741					\$ 51,741	\$ 60,000	\$ 61,715	\$ 54,500	
Reimbursement Other	\$ 70,325						\$ 70,325	\$ 35,500	\$ 40,222	\$ 23,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 99						\$ 99		\$ 50		
	\$ 467,008	\$ 537,951		\$ 52,663			\$ 1,057,622	\$ 963,400	\$ 977,287	\$ 953,800	
Total Revenues	\$ 16,649,860	\$ 596,942	\$ 805,821	\$ 362,663			\$ 18,415,286	\$ 18,348,065	\$ 17,996,901	\$ 17,945,932	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 7,245,639	\$ 30,009	\$ 315,333				\$ 7,590,981	\$ 7,380,000	\$ 6,797,147	\$ 6,930,000	
Temp Help											
Overtime	\$ 78,535						\$ 78,535	\$ 35,000	\$ 30,635	\$ 30,000	
Staff Benefits	\$ 5,534,747	\$ 24,202	\$ 354,845				\$ 5,913,794	\$ 6,017,575	\$ 5,497,252	\$ 5,595,842	
	\$ 12,858,922	\$ 54,210	\$ 670,178				\$ 13,583,310	\$ 13,432,575	\$ 12,325,034	\$ 12,555,842	
Operating Expenses and Equipment											
General Expense	\$ 350,300	\$ 1,373	\$ 668				\$ 352,341	\$ 370,850	\$ 621,547	\$ 580,300	
Printing	\$ 18,759	\$ 599					\$ 19,359	\$ 25,000	\$ 22,824	\$ 25,000	
Telecommunications	\$ 110,211						\$ 110,211	\$ 176,700	\$ 165,121	\$ 176,850	
Postage	\$ 109,803	\$ 442					\$ 110,246	\$ 115,000	\$ 114,104	\$ 120,000	
Insurance	\$ 8,624						\$ 8,624	\$ 7,800	\$ 7,405	\$ 6,600	
In-State Travel	\$ 21,689		\$ 2,348				\$ 24,037	\$ 30,050	\$ 27,918	\$ 28,550	
Out-of-State Travel	\$ 0						\$ 0		\$ 2,256	\$ 6,000	
Training	\$ 11,732		\$ 785				\$ 12,517	\$ 12,500	\$ 7,722	\$ 12,500	
Security Services	\$ 5,915						\$ 5,915	\$ 4,000	\$ 3,515	\$ 2,400	
Facility Operations	\$ 550,537	\$ 410	\$ 15,390				\$ 566,337	\$ 396,075	\$ 473,894	\$ 504,375	
Utilities	\$ 2,490						\$ 2,490	\$ 3,500	\$ 2,876	\$ 3,000	
Contracted Services	\$ 2,196,982	\$ 453,937	\$ 48,250				\$ 2,699,169	\$ 2,778,308	\$ 2,525,475	\$ 2,378,358	
Consulting and Professional Services	\$ 68,158						\$ 68,158	\$ 70,389	\$ 68,040	\$ 44,500	
Information Technology	\$ 520,344	\$ 6,441					\$ 526,784	\$ 444,144	\$ 675,535	\$ 610,285	
Major Equipment	\$ 275,677	\$ 100,932	\$ 0				\$ 376,609	\$ 411,907	\$ 387,240	\$ 438,961	
Other Items of Expense	\$ 3,936						\$ 3,936	\$ 4,200	\$ 4,060	\$ 4,150	
	\$ 4,255,156	\$ 564,134	\$ 67,441				\$ 4,886,731	\$ 4,850,423	\$ 5,109,532	\$ 4,941,829	
Special Items of Expense											
Grand Jury								\$ 10,000	\$ 6,617	\$ 10,000	
Jury Costs	\$ 111,739	\$ (37)					\$ 111,702	\$ 130,000	\$ 121,957	\$ 103,000	
Judgements, Settlements and Claims											
Debt Service				\$ 255,391			\$ 255,391	\$ 310,000	\$ 277,997	\$ 345,000	
Other	\$ 8,400						\$ 8,400				
Capital Costs											
Internal Cost Recovery	\$ (136,857)	\$ 2,286	\$ 134,571				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (4,305)						\$ (4,305)				
	\$ (21,023)	\$ 2,249	\$ 134,571	\$ 255,391			\$ 371,188	\$ 450,000	\$ 406,571	\$ 458,000	
Total Expenditures	\$ 17,093,054	\$ 620,594	\$ 872,190	\$ 255,391			\$ 18,841,229	\$ 18,732,998	\$ 17,841,137	\$ 17,955,671	
Excess (Deficit) of Revenues Over Expenditures	\$ (443,194)	\$ (23,652)	\$ (66,369)	\$ 107,272			\$ (425,943)	\$ (384,933)	\$ 155,764	\$ (9,739)	
Operating Transfers In (Out)	\$ (3,278)	\$ (63,091)	\$ 66,369				\$ 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)	\$ 130,881	\$ 282,983	\$ 0	\$ 2,377,967			\$ 2,791,831	\$ 2,832,841	\$ 3,217,774	\$ 3,052,271	

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

For the month ended June										
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	\$ 3,667,949	\$ 328,236					\$ 3,996,185	\$ 4,708,863	\$ 3,664,431	\$ 3,986,361
Traffic & Other Infractions	\$ 785,748	\$ 2,040					\$ 787,787	\$ 608,522	\$ 743,993	\$ 685,538
Other Criminal Cases	\$ 1,366,962	\$ 3,669					\$ 1,370,631	\$ 1,126,324	\$ 1,165,390	\$ 1,339,987
Civil	\$ 899,751	\$ 47,600					\$ 947,351	\$ 711,754	\$ 810,826	\$ 876,734
Family & Children Services	\$ 1,343,652	\$ 87,758					\$ 1,431,410	\$ 1,620,010	\$ 1,137,590	\$ 1,072,986
Probate, Guardianship & Mental Health Services	\$ 95,711	\$ 11,055					\$ 106,766	\$ 609,171	\$ 171,148	\$ 380,648
Juvenile Dependency Services		\$ 889,386					\$ 889,386	\$ 853,429	\$ 781,511	\$ 775,718
Juvenile Delinquency Services	\$ 74,010	\$ 12,816					\$ 86,826	\$ 147,275	\$ 75,016	\$ 86,744
Other Court Operations	\$ 662,184	\$ 6,007					\$ 668,191	\$ 392,804	\$ 507,144	\$ 530,136
Court Interpreters	\$ 394,591	\$ 736,559					\$ 1,131,150	\$ 1,263,348	\$ 1,088,708	\$ 1,143,657
Jury Services		\$ 78,275	\$ 111,702				\$ 189,977	\$ 204,860	\$ 205,283	\$ 169,900
Security		\$ 18,247					\$ 18,247	\$ 45,000	\$ 68,974	\$ 107,400
Trial Court Operations Program	\$ 9,290,557	\$ 2,221,648	\$ 111,702				\$ 11,623,907	\$ 12,291,360	\$ 10,420,014	\$ 11,155,809
Enhanced Collections		\$ 421,184					\$ 421,184	\$ 420,000	\$ 397,913	\$ 415,000
Other Non-Court Operations		\$ 1,857					\$ 1,857	\$ 12,070	\$ 7,682	\$ 27,150
Non-Court Operations Program		\$ 423,041					\$ 423,041	\$ 432,070	\$ 405,595	\$ 442,150
Executive Office	\$ 44,163	\$ 2,469			\$ 0		\$ 46,632	\$ 135,943	\$ 318,038	\$ 302,502
Fiscal Services	\$ 429,843	\$ 68,117	\$ 263,791		\$ 0		\$ 761,751	\$ 1,158,148	\$ 563,469	\$ 690,722
Human Resources	\$ 2,216,536	\$ 76,948			\$ 0	\$ (4,305)	\$ 2,289,180	\$ 572,816	\$ 2,181,329	\$ 677,770
Business & Facilities Services	\$ 885,358	\$ 765,641			\$ 0		\$ 1,650,999	\$ 2,101,620	\$ 1,808,044	\$ 2,632,409
Information Technology	\$ 716,851	\$ 1,328,867			\$ 0		\$ 2,045,718	\$ 2,041,041	\$ 2,144,649	\$ 2,054,309
Court Administration Program	\$ 4,292,752	\$ 2,242,042	\$ 263,791		\$ 0	\$ (4,305)	\$ 6,794,280	\$ 6,009,568	\$ 7,015,528	\$ 6,357,712
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 13,583,310	\$ 4,886,731	\$ 375,493		\$ 0	\$ (4,305)	\$ 18,841,229	\$ 18,732,998	\$ 17,841,137	\$ 17,955,671

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - 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	68,830	-	68,830	-	-	-	-	-	68,830	
Restricted	46,265	-	46,265	282,983	-	2,377,967	-	-	2,707,214	
Committed	13,120	-	13,120	-	-	-	-	-	13,120	
Assigned	2,667	-	2,667	-	-	-	-	-	2,667	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 130,881	\$ -	\$ 130,881	\$ 282,983	\$ -	\$ 2,377,967	\$ -	\$ -	\$ 2,791,831	