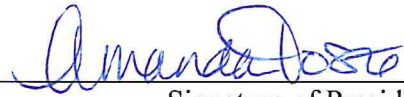


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

4/14/2021

Date

Merced

Court

FY2020/2021 - 3rd QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Merced

Court

FY2020/2021 - 3rd QTR

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Merced

Court

FY2020/2021 - 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)	151.00	136.15	136.15	132.80	

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 2020/21								2019/20
	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	\$ (295,733)	\$ 308,399	\$ (312,175)	\$ 310,000		\$ 25,264	\$ 35,755	\$ 203,728	
Payroll	\$ 0						\$ 0	\$ (1,919)	
Jury Revolving	\$ 27,000						\$ 27,000	\$ 27,000	
Other Distribution							\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	
Trust Credit Card							\$ (93,205)	\$ (93,205)	
Cash on Hand	\$ 10,800						\$ 10,800	\$ 10,800	
Cash with County	\$ 0		\$ 0				\$ 0	\$ 0	
Cash Outside of the JCC							\$ 1,262,818	\$ 1,459,296	
Cash Equivalents	\$ 2,203,521						\$ 1,518,498	\$ 3,722,020	
Total Cash and Cash Equivalents	\$ 1,945,588	\$ 308,399	\$ (312,175)	\$ 310,000		\$ 2,713,376	\$ 4,965,188	\$ 4,668,504	
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Receivable - General	\$ 0						\$ 0	\$ 1,836	
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	
Due From Other Governments	\$ 3,510	\$ 0	\$ 0				\$ 9,964	\$ 22,249	
Due From Other Courts							\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 303,043				\$ 303,043	\$ 165,446	
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 68						\$ 68	\$ 753	
Total Receivables	\$ 3,578	\$ 0	\$ 303,043				\$ 9,964	\$ 190,284	
Prepaid Expenses - General	\$ 68,830							\$ 68,830	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 68,830						\$ 68,830	\$ 223,066	
Other Assets	\$ 310,000			\$ 2,091,438			\$ 2,401,438	\$ 2,307,245	
Total Other Assets	\$ 310,000			\$ 2,091,438			\$ 2,401,438	\$ 2,307,245	
Total Assets	\$ 2,327,995	\$ 308,399	\$ (9,132)	\$ 2,401,438			\$ 2,723,340	\$ 7,752,040	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 360	\$ 0	\$ 0	\$ 0			\$ 0	\$ 930	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 68	\$ 753	
Due to Other Courts									
Due to State	\$ 0						\$ 0	\$ 0	
TC145 Liability							\$ 204,193	\$ 294,142	
Due to Other Governments	\$ 0						\$ 0	\$ 0	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 22						\$ 22	\$ 21	
Interest							\$ 29	\$ 798	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0		\$ 0				\$ 0	\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 382	\$ 0	\$ 0	\$ 0			\$ 204,290	\$ 296,644	
Civil							\$ 703,146	\$ 625,680	
Criminal							\$ 496,411	\$ 234,839	
Unreconciled - Civil and Criminal								\$ 0	
Trust Held Outside of the JCC							\$ 1,262,818	\$ 1,459,296	
Trust Interest Payable							\$ 49,381	\$ 48,816	
Miscellaneous Trust									
Total Trust Deposits							\$ 2,511,756	\$ 2,368,631	
Accrued Payroll	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ (985)						\$ (985)	\$ 14,047	
Deferred Compensation Payable	\$ (6,700)						\$ (6,700)	\$ 0	
Deductions Payable	\$ (2,985)						\$ (2,985)	\$ 2,351	
Payroll Clearing								\$ 0	
Total Payroll Liabilities	\$ (10,670)						\$ (10,670)	\$ 16,399	
Revenue Collected in Advance	\$ 0		\$ 0				\$ 0	\$ 0	
Liabilities For Deposits	\$ 15,638	\$ 97					\$ 7,294	\$ 57,259	
Jury Fees - Non-Interest								\$ 117,258	
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 15,638	\$ 97	\$ 0				\$ 7,294	\$ 174,517	
Total Liabilities	\$ 5,350	\$ 97	\$ 0	\$ 0			\$ 2,723,340	\$ 2,856,191	
Total Fund Balance	\$ 2,322,646	\$ 308,302	\$ (9,132)	\$ 2,401,438			\$ 5,023,253	\$ 4,532,909	
Total Liabilities and Fund Balance	\$ 2,327,995	\$ 308,399	\$ (9,132)	\$ 2,401,438			\$ 7,752,040	\$ 7,389,099	

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 2020/21							2019/20			
		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	\$ 10,653,860	\$ 34,292					\$ 10,688,152	\$ 12,726,439	\$ 11,055,839	\$ 13,546,516	
	Improvement and Modernization Fund	\$ 60,158						\$ 60,158	\$ 34,747	\$ 0	\$ 34,747	
	Judges' Compensation (0150019)	\$ 959,261						\$ 959,261	\$ 950,000	\$ 701,430	\$ 950,000	
	Court Interpreter (0150037)	\$ 697,316						\$ 697,316	\$ 1,176,081	\$ 738,882	\$ 1,200,044	
	Civil Coordination Reimbursement (0150091)	\$ 774,827						\$ 774,827	\$ 774,827	\$ 774,827	\$ 774,827	
	MOU Reimbursements (0150010 and General)											
	Other Miscellaneous											
		\$ 13,145,422	\$ 34,292					\$ 13,179,714	\$ 15,662,094	\$ 13,270,977	\$ 16,506,134	
Grants												
	AB 1058 Commissioner/Facilitator			\$ 536,753				\$ 536,753	\$ 871,339	\$ 611,750	\$ 856,051	
	Other Judicial Council Grants			\$ 152,943				\$ 152,943	\$ 227,534	\$ 16,480	\$ 22,480	
	Non-Judicial Council Grants											
				\$ 689,697				\$ 689,697	\$ 1,098,873	\$ 628,230	\$ 878,531	
Other Financing Sources												
	Interest Income	\$ 5,955	\$ 479			\$ 23,471		\$ 29,905	\$ 100,000	\$ 66,263	\$ 80,000	
	Investment Income											
	Donations											
	Local Fees	\$ 161,927	\$ 24,655					\$ 186,582	\$ 332,700	\$ 233,940	\$ 337,900	
	Non-Fee Revenues	\$ 12,198	\$ 12,198					\$ 24,396	\$ 25,000	\$ 12,437	\$ 30,000	
	Enhanced Collections		\$ 288,148					\$ 288,148	\$ 410,000	\$ 251,707	\$ 420,000	
	Escheatment	\$ (23)	\$ 23					\$ 0		\$ 9,091		
	Prior Year Revenue	\$ 20,040		\$ 4,295				\$ 24,335		\$ (2,059)		
	County Program - Restricted		\$ 24,006					\$ 24,006	\$ 60,000	\$ 33,862	\$ 60,000	
	Reimbursement Other	\$ 49,690						\$ 49,690	\$ 95,221	\$ 45,976	\$ 35,500	
	Sale of Fixed Assets											
	Other Miscellaneous	\$ 415						\$ 415		\$ 0		
		\$ 238,003	\$ 349,510	\$ 4,295	\$ 23,471			\$ 615,279	\$ 1,022,921	\$ 651,217	\$ 963,400	
	Total Revenues	\$ 13,383,425	\$ 383,803	\$ 693,991	\$ 23,471			\$ 14,484,689	\$ 17,783,888	\$ 14,550,425	\$ 18,348,065	
EXPENDITURES												
Personal Services												
	Salaries - Permanent	\$ 4,903,678	\$ 19,687	\$ 218,549				\$ 5,141,913	\$ 6,681,477	\$ 5,163,145	\$ 7,380,000	
	Temp Help											
	Overtime	\$ 3,625						\$ 3,625	\$ 35,000	\$ 38,555	\$ 35,000	
	Staff Benefits	\$ 3,829,602	\$ 14,451	\$ 272,004				\$ 4,116,057	\$ 6,201,421	\$ 4,198,600	\$ 6,017,575	
		\$ 8,736,905	\$ 34,137	\$ 490,553				\$ 9,261,595	\$ 12,917,898	\$ 9,400,301	\$ 13,432,575	
Operating Expenses and Equipment												
	General Expense	\$ 137,142	\$ 272	\$ 10,784				\$ 148,198	\$ 238,570	\$ 237,814	\$ 370,850	
	Printing	\$ 11,872						\$ 11,872	\$ 22,000	\$ 14,714	\$ 25,000	
	Telecommunications	\$ 70,273						\$ 70,273	\$ 141,700	\$ 95,470	\$ 176,700	
	Postage	\$ 71,473						\$ 71,473	\$ 115,000	\$ 76,378	\$ 115,000	
	Insurance	\$ 9,573						\$ 9,573	\$ 10,750	\$ 8,624	\$ 7,800	
	In-State Travel	\$ 2,152						\$ 2,152	\$ 20,000	\$ 22,012	\$ 30,050	
	Out-of-State Travel									\$ 0		
	Training	\$ 550						\$ 550	\$ 9,000	\$ 11,967	\$ 12,500	
	Security Services	\$ 1,783						\$ 1,783	\$ 6,000	\$ 5,430	\$ 4,000	
	Facility Operations	\$ 259,074		\$ 8,751				\$ 267,825	\$ 438,242	\$ 278,017	\$ 396,075	
	Utilities	\$ 3,315						\$ 3,315	\$ 3,000	\$ 1,454	\$ 3,500	
	Contracted Services	\$ 1,460,142	\$ 306,543	\$ 49,212				\$ 1,815,897	\$ 2,684,061	\$ 2,109,528	\$ 2,778,308	
	Consulting and Professional Services	\$ 40,832						\$ 40,832	\$ 59,389	\$ 40,560	\$ 70,389	
	Information Technology	\$ 348,638	\$ 16,000	\$ 7,874				\$ 372,513	\$ 481,903	\$ 441,030	\$ 444,144	
	Major Equipment	\$ 17,402		\$ 107,590				\$ 124,992	\$ 146,454	\$ 376,609	\$ 411,907	
	Other Items of Expense	\$ 331						\$ 331	\$ 4,200	\$ 3,587	\$ 4,200	
		\$ 2,434,553	\$ 322,815	\$ 184,211				\$ 2,941,579	\$ 4,380,269	\$ 3,723,193	\$ 4,850,423	
Special Items of Expense												
	Grand Jury								\$ 5,000		\$ 10,000	
	Jury Costs	\$ 52,283						\$ 52,283	\$ 130,000	\$ 111,796	\$ 130,000	
	Judgements, Settlements and Claims											
	Debt Service								\$ 310,000		\$ 310,000	
	Other											
	Capital Costs											
	Internal Cost Recovery	\$ (99,642)	\$ 1,531	\$ 98,111				\$ 0	\$ (2)	\$ 0	\$ 0	
	Prior Year Expense Adjustment	\$ (2,190)						\$ (2,190)				
		\$ (49,548)	\$ 1,531	\$ 98,111				\$ 50,094	\$ 444,998	\$ 111,796	\$ 450,000	
	Total Expenditures	\$ 11,121,910	\$ 358,484	\$ 772,874				\$ 12,253,267	\$ 17,743,165	\$ 13,235,290	\$ 18,732,998	
Excess (Deficit) of Revenues Over Expenditures		\$ 2,261,515	\$ 25,319	\$ (78,883)	\$ 23,471			\$ 2,231,422	\$ 40,723	\$ 1,315,135	\$ (384,933)	
Operating Transfers In (Out)		\$ (69,751)		\$ 69,751				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)												
	Beginning Balance (Deficit)	\$ 130,881	\$ 282,983	\$ 0	\$ 2,377,967			\$ 2,791,831	\$ 2,791,831	\$ 3,217,774	\$ 3,217,774	
	Ending Balance (Deficit)	\$ 2,322,646	\$ 308,302	\$ (9,132)	\$ 2,401,438			\$ 5,023,253	\$ 2,832,554	\$ 4,532,909	\$ 2,832,841	

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

	For the month ended March									
	Fiscal Year 2020/21								2019/20	
	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	\$ 2,598,149	\$ 228,029					\$ 2,826,178	\$ 4,269,776	\$ 2,752,488	\$ 4,708,863
Traffic & Other Infractions	\$ 520,526	\$ 1,401					\$ 521,927	\$ 791,410	\$ 575,359	\$ 608,522
Other Criminal Cases	\$ 883,774	\$ 1,875					\$ 885,649	\$ 1,407,375	\$ 966,033	\$ 1,126,324
Civil	\$ 558,853	\$ 25,427					\$ 584,280	\$ 1,051,778	\$ 654,720	\$ 711,754
Family & Children Services	\$ 1,023,903	\$ 166,612					\$ 1,187,890	\$ 1,889,814	\$ 966,296	\$ 1,620,010
Probate, Guardianship & Mental Health Services	\$ 1,507	\$ 765				\$ (2,625)	\$ 2,272		\$ 106,523	\$ 609,171
Juvenile Dependency Services		\$ 580,363					\$ 580,363	\$ 840,466	\$ 671,448	\$ 853,429
Juvenile Delinquency Services	\$ 49,192	\$ 7,229					\$ 56,421	\$ 70,576	\$ 65,686	\$ 147,275
Other Court Operations	\$ 305,568	\$ 1,249					\$ 306,817	\$ 518,830	\$ 482,610	\$ 392,804
Court Interpreters	\$ 217,859	\$ 445,301					\$ 663,160	\$ 1,023,211	\$ 852,812	\$ 1,263,348
Jury Services		\$ 45,088	\$ 52,283				\$ 97,372	\$ 160,400	\$ 155,918	\$ 204,860
Security		\$ 20,381					\$ 20,381	\$ 27,000	\$ 7,166	\$ 45,000
Trial Court Operations Program	\$ 6,159,331	\$ 1,523,721	\$ 52,283			\$ (2,625)	\$ 7,732,710	\$ 12,050,636	\$ 8,257,059	\$ 12,291,360
Enhanced Collections		\$ 288,148					\$ 288,148	\$ 410,000	\$ 287,751	\$ 420,000
Other Non-Court Operations									\$ 1,278	\$ 12,070
Non-Court Operations Program		\$ 288,148					\$ 288,148	\$ 410,000	\$ 289,028	\$ 432,070
Executive Office	\$ 151,299	\$ 0			\$ 0		\$ 151,299	\$ 230,378	\$ 1,891	\$ 135,943
Fiscal Services	\$ 282,382	\$ 36,212			\$ 0	\$ 435	\$ 319,029	\$ 1,461,526	\$ 344,939	\$ 1,158,148
Human Resources	\$ 1,523,087	\$ 47,926			\$ 0		\$ 1,571,013	\$ 560,785	\$ 1,728,536	\$ 572,816
Business & Facilities Services	\$ 609,691	\$ 375,893			\$ 0		\$ 985,585	\$ 1,499,233	\$ 992,498	\$ 2,101,620
Information Technology	\$ 535,804	\$ 669,679			\$ 0		\$ 1,205,483	\$ 1,530,607	\$ 1,621,339	\$ 2,041,041
Court Administration Program	\$ 3,102,264	\$ 1,129,709			\$ 0	\$ 435	\$ 4,232,408	\$ 5,282,529	\$ 4,689,203	\$ 6,009,568
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 9,261,595	\$ 2,941,579	\$ 52,283		\$ 0	\$ (2,190)	\$ 12,253,267	\$ 17,743,165	\$ 13,235,290	\$ 18,732,998