

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 Ron Sal revised 1/17/18

Signature of Presiding Judge or Court Executive

08/09/2017

Date

Merced

Court

2016/2017 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Merced

Court

2016/2017 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Merced
 Court

2016/2017 Q4

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)	140.00	136.5	136.5	130.5	131.00

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 2016/17									2015/16
	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	\$ (868,885)	\$ 236,955	\$ 0	\$ 620,000			\$ 49,041	\$ 37,112	\$ (65,939)
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury Revolving	\$ 27,000							\$ 27,000	\$ 27,000
Other Distribution							\$ 77,677	\$ 77,677	\$ 0
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 0
Trust	\$ 0	\$ 0					\$ (23,694)	\$ (23,694)	\$ (3,046)
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	\$ 1,845,263
Cash Equivalents	\$ 1,272,788						\$ 3,367,135	\$ 4,639,923	\$ 2,645,128
Total Cash and Cash Equivalents	\$ 441,704	\$ 236,955	\$ 0	\$ 620,000			\$ 5,045,418	\$ 6,344,076	\$ 4,459,205
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 3,650	\$ 487					\$ 0	\$ 4,137	\$ 2,173
Accounts Receivable - General	\$ 2,682	\$ 0	\$ 0					\$ 2,682	\$ 3,095
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 162,914
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 338,768							\$ 338,768	\$ 923,808
Due From Other Governments	\$ 24,726	\$ 54,813					\$ 9,964	\$ 89,503	\$ 97,914
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 264,034	\$ 9,856	\$ 302,346					\$ 576,236	\$ 1,193,875
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,382							\$ 1,382	\$ 2,129
Total Receivables	\$ 635,242	\$ 65,156	\$ 302,346				\$ 9,964	\$ 1,012,708	\$ 2,385,908
Prepaid Expenses - General	\$ 159,919							\$ 159,919	\$ 0
Salary and Travel Advances									
Counties							\$ 0	\$ 0	
Total Prepaid Expenses	\$ 159,919							\$ 159,919	\$ 0
Other Assets	\$ 310,000			\$ 1,897,101				\$ 2,207,101	\$ 2,194,005
Total Other Assets	\$ 310,000			\$ 1,897,101				\$ 2,207,101	\$ 2,194,005
Total Assets	\$ 1,546,865	\$ 302,111	\$ 302,346	\$ 2,517,101			\$ 5,055,381	\$ 9,723,804	\$ 9,039,118
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 184,093		\$ 7,396					\$ 191,489	\$ 226,681
Accounts Payable - General	\$ 4,707	\$ 0	\$ 0	\$ 0			\$ 0	\$ 4,707	\$ 65,058
Due to Other Funds	\$ 0	\$ 43,818	\$ 294,950				\$ 1,382	\$ 340,150	\$ 925,937
Due to Other Courts									
Due to State	\$ 180,241							\$ 180,241	\$ 256,711
TC145 Liability							\$ 207,776	\$ 207,776	\$ 187,844
Due to Other Governments	\$ 0							\$ 0	\$ 235
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 192							\$ 192	\$ 161
Interest							\$ 94	\$ 94	\$ 43
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0		\$ 0					\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 369,233	\$ 43,818	\$ 302,346	\$ 0			\$ 209,252	\$ 924,649	\$ 1,662,670
Civil							\$ 2,861,962	\$ 2,861,962	\$ 1,014,234
Criminal							\$ 254,299	\$ 254,299	\$ 149,587
Unreconciled - Civil and Criminal							\$ 9,093	\$ 9,093	\$ 313,549
Trust Held Outside of the JCC							\$ 1,575,259	\$ 1,575,259	\$ 1,845,263
Trust Interest Payable							\$ 20,730	\$ 20,730	\$ 9,805
Miscellaneous Trust									
Total Trust Deposits							\$ 4,721,343	\$ 4,721,343	\$ 3,332,438
Accrued Payroll	\$ 198,360	\$ 0						\$ 198,360	\$ 521,953
Benefits Payable	\$ 0							\$ 0	\$ (450)
Deferred Compensation Payable	\$ 0							\$ 0	\$ (3,678)
Deductions Payable	\$ 0	\$ 0						\$ 0	\$ (67,606)
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 198,360	\$ 0						\$ 198,360	\$ 450,219
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 6,417
Liabilities For Deposits	\$ 23,951						\$ 5,913	\$ 29,864	\$ 29,864
Jury Fees - Non-Interest							\$ 117,258	\$ 117,258	\$ 10,650
Fees - Partial Payment & Overpayment							\$ 1,615	\$ 1,615	\$ 1,615
Uncleared Collections	\$ (513)						\$ 0	\$ (513)	\$ (7,985)
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 23,438		\$ 0				\$ 124,786	\$ 148,224	\$ 40,561
Total Liabilities	\$ 591,031	\$ 43,818	\$ 302,346	\$ 0			\$ 5,055,381	\$ 5,992,576	\$ 5,485,889
Total Fund Balance	\$ 955,834	\$ 258,294	\$ 0	\$ 2,517,101				\$ 3,731,228	\$ 3,553,229
Total Liabilities and Fund Balance	\$ 1,546,865	\$ 302,111	\$ 302,346	\$ 2,517,101			\$ 5,055,381	\$ 9,723,804	\$ 9,039,118

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 2016/17									2015/16		
	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	\$ 11,601,017	\$ 65,077		\$ 310,000			\$ 11,976,094	\$ 12,012,012	\$ 11,482,938	\$ 11,898,645	
Improvement and Modernization Fund	\$ 33,190						\$ 33,190	\$ 33,190	\$ 32,261	\$ 33,190	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 806,610						\$ 806,610	\$ 825,000	\$ 809,924	\$ 800,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 986,579						\$ 986,579	\$ 909,763	\$ 840,890	\$ 900,714	
Other Miscellaneous	\$ 774,827						\$ 774,827	\$ 774,827	\$ 774,827	\$ 774,827	
	\$ 14,202,223	\$ 65,077		\$ 310,000			\$ 14,577,300	\$ 14,554,792	\$ 13,940,840	\$ 14,407,376	
Grants											
AB 1058 Commissioner/Facilitator			\$ 810,926				\$ 810,926	\$ 844,393	\$ 721,112	\$ 840,534	
Other Judicial Council Grants			\$ 158,783				\$ 158,783	\$ 291,622	\$ 208,207	\$ 340,489	
Non-Judicial Council Grants											
			\$ 969,709				\$ 969,709	\$ 1,136,015	\$ 929,320	\$ 1,181,023	
Other Financing Sources											
Interest Income	\$ 20,721	\$ 896		\$ 24,718			\$ 46,336	\$ 28,000	\$ 30,573	\$ 22,500	
Investment Income											
Donations											
Local Fees	\$ 342,943	\$ 39,351					\$ 382,294	\$ 276,400	\$ 275,101	\$ 246,000	
Non-Fee Revenues	\$ 0	\$ 59,821					\$ 59,821			\$ 2,500	
Enhanced Collections		\$ 398,052					\$ 398,052	\$ 485,000	\$ 457,971	\$ 124,000	
Escheatment	\$ 281						\$ 281				
Prior Year Revenue	\$ 0						\$ 0		\$ 0		
County Program - Restricted		\$ 45,262					\$ 45,262	\$ 40,400	\$ 39,937	\$ 41,500	
Reimbursement Other	\$ 5,589						\$ 5,589	\$ 13,500	\$ 12,712	\$ 23,900	
Sale of Fixed Assets											
Other Miscellaneous	\$ 233						\$ 233		\$ (4)	\$ 20,000	
	\$ 369,768	\$ 543,382		\$ 24,718			\$ 937,868	\$ 843,300	\$ 816,289	\$ 480,400	
Total Revenues	\$ 14,571,991	\$ 608,459	\$ 969,709	\$ 334,718			\$ 16,484,877	\$ 16,534,107	\$ 15,686,448	\$ 16,068,799	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,752,584	\$ 74,577	\$ 508,951				\$ 6,336,111	\$ 6,352,236	\$ 5,920,928	\$ 6,951,727	
Temp Help								\$ 14,574		\$ 18,878	
Overtime	\$ 35,624						\$ 35,624	\$ 30,000	\$ 28,594	\$ 50,000	
Staff Benefits	\$ 4,632,143	\$ 55,161	\$ 502,110				\$ 5,189,415	\$ 5,460,769	\$ 5,399,047	\$ 5,871,691	
	\$ 10,420,351	\$ 129,737	\$ 1,011,061				\$ 11,561,150	\$ 11,857,579	\$ 11,348,569	\$ 12,892,296	
Operating Expenses and Equipment											
General Expense	\$ 403,796	\$ 6	\$ 22				\$ 403,824	\$ 495,450	\$ 777,005	\$ 557,770	
Printing	\$ 21,596	\$ 0					\$ 21,596	\$ 20,000	\$ 13,375	\$ 30,000	
Telecommunications	\$ 161,412						\$ 161,412	\$ 107,500	\$ 99,662	\$ 95,650	
Postage	\$ 89,060	\$ 376					\$ 89,436	\$ 82,500	\$ 79,333	\$ 70,000	
Insurance	\$ 6,033						\$ 6,033	\$ 6,150	\$ 5,119	\$ 5,750	
In-State Travel	\$ 25,719	\$ 200	\$ 2,059				\$ 27,978	\$ 33,600	\$ 31,103	\$ 27,800	
Out-of-State Travel	\$ 4,194						\$ 4,194	\$ 2,000	\$ 4,502	\$ 1,000	
Training	\$ 8,928		\$ 1,205				\$ 10,133	\$ 17,000	\$ 16,262	\$ 18,000	
Security Services	\$ 2,374						\$ 2,374	\$ 2,400	\$ 1,200	\$ 1,100	
Facility Operations	\$ 440,407		\$ 9,836				\$ 450,244	\$ 460,298	\$ 510,298	\$ 425,331	
Utilities	\$ 2,327						\$ 2,327	\$ 22,000	\$ 17,032	\$ 10,000	
Contracted Services	\$ 2,057,000	\$ 402,457	\$ 157,219				\$ 2,616,676	\$ 2,375,158	\$ 2,416,315	\$ 2,174,415	
Consulting and Professional Services	\$ 49,293						\$ 49,293	\$ 47,000	\$ 48,153	\$ 47,500	
Information Technology	\$ 315,188						\$ 315,188	\$ 365,577	\$ 431,454	\$ 559,035	
Major Equipment	\$ 109,251						\$ 109,251	\$ 380,786	\$ 489,145	\$ 24,000	
Other Items of Expense	\$ 3,319						\$ 3,319	\$ 2,650	\$ 2,825	\$ 2,600	
	\$ 3,699,898	\$ 403,038	\$ 170,341				\$ 4,273,277	\$ 4,420,069	\$ 4,942,781	\$ 4,049,951	
Special Items of Expense											
Grand Jury		\$ 1,997					\$ 1,997	\$ 400	\$ 0	\$ 500	
Jury Costs	\$ 148,832						\$ 148,832	\$ 90,000	\$ 85,307	\$ 105,000	
Judgements, Settlements and Claims											
Debt Service				\$ 321,622			\$ 321,622	\$ 310,000	\$ 306,369	\$ 310,000	
Other	\$ 0						\$ 0				
Capital Costs											
Internal Cost Recovery	\$ (202,212)		\$ 202,212				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 280		
	\$ (53,380)	\$ 1,997	\$ 202,212	\$ 321,622			\$ 472,451	\$ 400,400	\$ 391,956	\$ 415,500	
Total Expenditures	\$ 14,066,868	\$ 534,773	\$ 1,383,614	\$ 321,622			\$ 16,306,877	\$ 16,678,048	\$ 16,683,306	\$ 17,357,747	
Excess (Deficit) of Revenues Over Expenditures	\$ 505,122	\$ 73,686	\$ (413,905)	\$ 13,096			\$ 177,999	\$ (143,941)	\$ (996,857)	\$ (1,288,948)	
Operating Transfers In (Out)	\$ (415,571)	\$ 1,665	\$ 413,905				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 866,282	\$ 182,942	\$ 0	\$ 2,504,005			\$ 3,553,229	\$ 3,553,229	\$ 4,550,086	\$ 4,550,086	
Ending Balance (Deficit)	\$ 955,834	\$ 258,294	\$ 0	\$ 2,517,101			\$ 3,731,228	\$ 3,409,288	\$ 3,553,229	\$ 3,261,138	

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

For the month ended June										
Fiscal Year 2016/17									2015/16	
	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	\$ 3,373,092	\$ 330,452	\$ 0				\$ 3,703,544	\$ 3,711,604	\$ 3,869,215	\$ 4,125,982
Traffic & Other Infractions	\$ 571,050	\$ 1,889					\$ 572,939	\$ 915,184	\$ 585,548	\$ 909,458
Other Criminal Cases	\$ 1,110,860	\$ 4,224					\$ 1,115,084	\$ 1,694,715	\$ 1,013,201	\$ 1,957,639
Civil	\$ 850,593	\$ 14,825					\$ 865,418	\$ 783,422	\$ 810,957	\$ 1,306,721
Family & Children Services	\$ 868,420	\$ 80,244					\$ 948,664	\$ 1,102,850	\$ 732,801	\$ 1,125,121
Probate, Guardianship & Mental Health Services	\$ 159,192	\$ 12,386					\$ 171,579	\$ 334,515	\$ 204,796	\$ 22,500
Juvenile Dependency Services	\$ 510	\$ 780,992					\$ 781,503	\$ 751,397	\$ 680,504	\$ 739,648
Juvenile Delinquency Services	\$ 59,549	\$ 9,449					\$ 68,998	\$ 68,400	\$ 70,882	\$ 73,317
Other Court Operations	\$ 71,808	\$ 11,200					\$ 83,009	\$ 94,506	\$ 72,923	\$ 371,850
Court Interpreters	\$ 423,501	\$ 410,615	\$ 0				\$ 834,116	\$ 942,834	\$ 824,986	\$ 800,000
Jury Services	\$ 93,714	\$ 74,274	\$ 148,832				\$ 316,820	\$ 134,000	\$ 290,316	\$ 128,600
Security		\$ 11,025					\$ 11,025	\$ 29,400	\$ 137,609	\$ 77,100
Trial Court Operations Program	\$ 7,582,290	\$ 1,741,576	\$ 148,832				\$ 9,472,698	\$ 10,562,827	\$ 9,293,737	\$ 11,637,936
Enhanced Collections		\$ 398,051					\$ 398,051	\$ 485,000	\$ 457,971	\$ 124,000
Other Non-Court Operations			\$ 1,997				\$ 1,997	\$ 16,147	\$ 163	\$ 19,176
Non-Court Operations Program		\$ 398,051	\$ 1,997				\$ 400,048	\$ 501,147	\$ 458,134	\$ 143,176
Executive Office	\$ 296,473	\$ 6,754			\$ 0		\$ 303,227	\$ 300,821	\$ 296,762	\$ 292,824
Fiscal Services	\$ 432,442	\$ 165,013			\$ 0		\$ 597,455	\$ 818,588	\$ 510,842	\$ 1,135,309
Human Resources	\$ 1,946,845	\$ 99,204			\$ 0		\$ 2,046,049	\$ 629,228	\$ 2,048,279	\$ 783,269
Business & Facilities Services	\$ 739,680	\$ 1,030,868	\$ 321,622		\$ 0		\$ 2,092,170	\$ 2,029,785	\$ 2,025,805	\$ 1,605,010
Information Technology	\$ 563,419	\$ 831,810			\$ 0		\$ 1,395,230	\$ 1,835,652	\$ 2,049,748	\$ 1,760,223
Court Administration Program	\$ 3,978,860	\$ 2,133,649	\$ 321,622		\$ 0		\$ 6,434,131	\$ 5,614,074	\$ 6,931,435	\$ 5,576,635
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,561,150	\$ 4,273,277	\$ 472,451		\$ 0		\$ 16,306,877	\$ 16,678,048	\$ 16,683,306	\$ 17,357,747

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	159,919	-	159,919	-	-	-	-	-	159,919	
Restricted	-	-	-	257,699	-	2,517,101	-	-	2,774,800	
Committed	580,718	-	580,718	594	-	-	-	-	581,312	
Assigned	-	215,197	215,197	-	-	-	-	-	215,197	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 740,637	\$ 215,197	\$ 955,834	\$ 258,294	\$ -	\$ 2,517,101	\$ -	\$ -	\$ 3,731,228	