

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

12/09/2015

Date

Merced

Court

2015/2016 Q1

Fiscal Year and Ending Quarter

Superior Court of California, County of Merced
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended September										
Fiscal Year 2015/16										
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	2014/15
	General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant							
ASSETS										
Operations	\$ (364,262)	\$ 368,680	\$ (257,698)	\$ 310,000			\$ 38,212	\$ 94,932	\$ 1,349,655	
Payroll	\$ (2,537)	\$ 0						\$ (2,537)	\$ (10,444)	
Jury Revolving	\$ 27,000							\$ 27,000	\$ 27,000	
Other Distribution							\$ 0	\$ 0	\$ 16,978	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust Credit Card	\$ 0	\$ 0					\$ (754)	\$ (754)	\$ (10,880)	
Cash on Hand	\$ 10,800							\$ 10,800	\$ 10,800	
Cash with County	\$ 0						\$ 0	\$ 0	\$ 0	
Cash Outside of the JCC							\$ 1,845,263	\$ 1,845,263	\$ 1,309,279	
Cash Equivalents	\$ 4,712,288						\$ 1,180,240	\$ 5,892,528	\$ 4,264,806	
Total Cash and Cash Equivalents	\$ 4,383,290	\$ 368,680	\$ (257,698)	\$ 310,000			\$ 3,062,960	\$ 7,867,232	\$ 6,957,194	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 1,795	\$ 230	\$ 244,701					\$ 246,726	\$ 15,180	
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments	\$ 0	\$ 0					\$ 9,964	\$ 9,964	\$ 9,964	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 10,662	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 468							\$ 468	\$ 382	
Total Receivables	\$ 2,263	\$ 230	\$ 244,701				\$ 9,964	\$ 257,158	\$ 36,188	
Prepaid Expenses - General	\$ 0							\$ 0		
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 0							\$ 0	\$ 310,000	
Other Assets				\$ 2,173,134				\$ 2,173,134	\$ 2,173,325	
Total Other Assets				\$ 2,173,134				\$ 2,173,134	\$ 2,173,325	
Total Assets	\$ 4,385,553	\$ 368,910	\$ (12,997)	\$ 2,483,134			\$ 3,072,924	\$ 10,297,524	\$ 9,476,707	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 3,222	\$ 0	\$ 0				\$ 0	\$ 3,222	\$ (8,710)	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 468	\$ 468	\$ 382	
Due to Other Courts										
Due to State	\$ 120,500							\$ 120,500	\$ 0	
TC145 Liability							\$ 218,610	\$ 218,610	\$ 302,435	
Due to Other Governments	\$ 0							\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 1,802							\$ 1,802	\$ 1,560	
Interest							\$ 22	\$ 22	\$ 136	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 125,524	\$ 0	\$ 0				\$ 219,100	\$ 344,625	\$ 295,803	
Civil							\$ 611,071	\$ 611,071	\$ 944,283	
Criminal							\$ 56,909	\$ 56,909	\$ 192,215	
Unreconciled - Civil and Criminal							\$ 313,549	\$ 313,549	\$ 315,549	
Trust Held Outside of the JCC							\$ 1,845,263	\$ 1,845,263	\$ 1,309,279	
Trust Interest Payable							\$ 8,853	\$ 8,853	\$ 8,769	
Miscellaneous Trust										
Total Trust Deposits							\$ 2,835,645	\$ 2,835,645	\$ 2,770,095	
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ (52,044)							\$ (52,044)	\$ (120,182)	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 20	\$ 0						\$ 20	\$ 0	
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0	
Total Payroll Liabilities	\$ (52,024)	\$ 0						\$ (52,024)	\$ (120,182)	
Revenue Collected in Advance	\$ 0		\$ 6,417					\$ 6,417	\$ 0	
Liabilities For Deposits	\$ 23,951						\$ 5,913	\$ 29,864	\$ 29,864	
Jury Fees - Non-Interest							\$ 10,650	\$ 10,650	\$ 10,650	
Fees - Partial Payment & Overpayment							\$ 1,615	\$ 1,615	\$ 1,485	
Uncleared Collections									\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 23,951		\$ 6,417				\$ 18,178	\$ 48,546	\$ 41,999	
Total Liabilities	\$ 97,451	\$ 0	\$ 6,417				\$ 3,072,924	\$ 3,176,792	\$ 2,987,716	
Total Fund Balance	\$ 4,288,102	\$ 368,910	\$ (19,413)	\$ 2,483,134				\$ 7,120,732	\$ 6,488,992	
Total Liabilities and Fund Balance	\$ 4,385,553	\$ 368,910	\$ (12,997)	\$ 2,483,134			\$ 3,072,924	\$ 10,297,524	\$ 9,476,707	

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 2015/16											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 5,521,439	\$ 10,994						\$ 5,532,433	\$ 11,898,645	\$ 5,123,731	\$ 11,356,296
Improvement and Modernization Fund	\$ (8,852)							\$ (8,852)	\$ 33,190	\$ (33,190)	\$ 33,190
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 229,122							\$ 229,122	\$ 800,000	\$ 123,257	\$ 750,000
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 108,324							\$ 108,324	\$ 900,714	\$ 122,409	\$ 769,677
Other Miscellaneous									\$ 774,827		\$ 774,827
	\$ 5,850,033	\$ 10,994						\$ 5,861,027	\$ 14,407,376	\$ 5,336,207	\$ 13,683,990
Grants											
AB 1058 Commissioner/Facilitator			\$ (10,413)					\$ (10,413)	\$ 840,534	\$ 1,348	\$ 840,534
Other Judicial Council Grants			\$ 12,000					\$ 12,000	\$ 340,489		
Non-Judicial Council Grants											
			\$ 1,587					\$ 1,587	\$ 1,181,023	\$ 1,348	\$ 840,534
Other Financing Sources											
Interest Income	\$ 67	\$ 5						\$ 72	\$ 22,500	\$ 401	\$ 10,000
Investment Income											
Donations											
Local Fees	\$ 26,537	\$ 6,441						\$ 32,978	\$ 246,000	\$ 39,924	\$ 243,500
Non-Fee Revenues									\$ 2,500	\$ 1,330	\$ 7,000
Enhanced Collections		\$ 45,681						\$ 45,681	\$ 124,000	\$ 21,914	\$ 135,000
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 3,078						\$ 3,078	\$ 41,500	\$ 638	\$ 9,000
Reimbursement Other	\$ (10,150)							\$ (10,150)	\$ 23,900	\$ 7,882	\$ 42,500
Sale of Fixed Assets											
Other Miscellaneous									\$ 20,000	\$ 4,008	\$ 20,000
	\$ 16,454	\$ 55,205						\$ 71,659	\$ 480,400	\$ 76,098	\$ 467,000
Total Revenues	\$ 5,866,487	\$ 66,199	\$ 1,587					\$ 5,934,273	\$ 16,068,799	\$ 5,413,653	\$ 14,991,524
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,283,222	\$ 1,424						\$ 1,284,646	\$ 6,951,727	\$ 1,294,097	\$ 6,131,046
Temp Help	\$ 2,407							\$ 2,407	\$ 18,878	\$ 3,375	\$ 58,959
Overtime	\$ 1,150,268	\$ 187						\$ 1,150,455	\$ 50,000	\$ 1,129,351	\$ 34,388
Staff Benefits	\$ 2,435,896	\$ 1,611						\$ 2,437,508	\$ 5,871,691	\$ 5,483,423	\$ 11,707,816
Operating Expenses and Equipment											
General Expense	\$ 126,340	\$ 1,345	\$ 565					\$ 128,249	\$ 557,770	\$ 59,719	\$ 296,925
Printing	\$ 2,072	\$ 1,220	\$ 0					\$ 3,292	\$ 30,000	\$ 4,569	\$ 33,000
Telecommunications	\$ 14,050							\$ 14,050	\$ 95,650	\$ 13,094	\$ 76,000
Postage	\$ 18,869	\$ 4,884						\$ 23,753	\$ 70,000	\$ 5,225	\$ 95,000
Insurance									\$ 5,750	\$ 361	\$ 6,500
In-State Travel	\$ 1,352	\$ 383						\$ 1,735	\$ 27,800	\$ 1,169	\$ 20,400
Out-of-State Travel	\$ 1,174							\$ 1,174	\$ 1,000	\$ 468	\$ 2,500
Training	\$ 3,920	\$ 100	\$ 1,355					\$ 5,376	\$ 18,000	\$ 2,215	\$ 30,000
Security Services	\$ 285							\$ 285	\$ 1,100	\$ 225	\$ 1,800
Facility Operations	\$ 94,829		\$ (16)					\$ 94,813	\$ 425,331	\$ 40,952	\$ 270,456
Utilities	\$ (3,110)							\$ (3,110)	\$ 10,000	\$ (12,827)	\$ 13,120
Contracted Services	\$ 344,321	\$ 47,691	\$ 19,097					\$ 411,108	\$ 2,174,415	\$ 300,175	\$ 1,672,079
Consulting and Professional Services	\$ 5,269							\$ 5,269	\$ 47,500	\$ (1,974)	\$ 50,000
Information Technology	\$ 217,932							\$ 217,932	\$ 559,035	\$ 235,270	\$ 1,421,413
Major Equipment									\$ 24,000	\$ (500)	\$ 20,000
Other Items of Expense	\$ 395							\$ 395	\$ 2,600	\$ 198	\$ 15,000
	\$ 827,898	\$ 55,623	\$ 21,000					\$ 904,322	\$ 4,049,951	\$ 648,339	\$ 4,024,193
Special Items of Expense											
Grand Jury		\$ 264						\$ 264	\$ 500		
Jury Costs	\$ 21,533							\$ 21,533	\$ 105,000	\$ 38,548	\$ 117,500
Judgements, Settlements and Claims											
Debt Service									\$ 310,000		
Other											
Capital Costs											
Internal Cost Recovery									\$ 0		\$ 0
Prior Year Expense Adjustment	\$ 21,533	\$ 264								\$ 559	
	\$ 21,533	\$ 264						\$ 21,798	\$ 415,500	\$ 39,107	\$ 117,500
Total Expenditures	\$ 3,285,128	\$ 57,499	\$ 21,000					\$ 3,363,627	\$ 17,357,747	\$ 3,114,270	\$ 15,849,509
Excess (Deficit) of Revenues Over Expenditures	\$ 2,581,359	\$ 8,700	\$ (19,413)					\$ 2,570,645	\$ (1,288,948)	\$ 2,299,384	\$ (857,985)
Operating Transfers In (Out)									\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,706,742	\$ 360,210	\$ 0	\$ 2,483,134				\$ 4,550,086	\$ 4,550,086	\$ 4,189,608	\$ 4,189,608
Ending Balance (Deficit)	\$ 4,288,102	\$ 368,910	\$ (19,413)	\$ 2,483,134				\$ 7,120,732	\$ 3,261,138	\$ 6,488,992	\$ 3,331,623

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

For the month ended September										
Fiscal Year 2015/16								2014/15		
	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	\$ 728,225	\$ 61,732					\$ 789,957	\$ 4,125,982	\$ 723,217	\$ 3,977,681
Traffic & Other Infractions	\$ 145,879	\$ 5,659					\$ 151,538	\$ 909,458	\$ 152,921	\$ 622,734
Other Criminal Cases	\$ 205,414	\$ 1,832					\$ 207,245	\$ 1,957,639	\$ 175,262	\$ 1,171,791
Civil	\$ 172,144	\$ 1,673					\$ 173,817	\$ 1,306,721	\$ 168,488	\$ 715,075
Family & Children Services	\$ 144,849	\$ 6,706					\$ 151,555	\$ 1,125,121	\$ 180,830	\$ 796,189
Probate, Guardianship & Mental Health Services	\$ 42,892	\$ 1,078					\$ 43,970	\$ 22,500	\$ 45,249	\$ 535,804
Juvenile Dependency Services		\$ 122,120					\$ 122,120	\$ 739,648	\$ 125,771	\$ 593,961
Juvenile Delinquency Services	\$ 13,216	\$ 3,182					\$ 16,398	\$ 73,317	\$ 14,635	\$ 70,365
Other Court Operations	\$ 10,947	\$ 576					\$ 11,523	\$ 371,850	\$ 38,154	\$ 5,596
Court Interpreters	\$ 108,205	\$ 85,356					\$ 193,561	\$ 800,000	\$ 188,304	\$ 1,072,898
Jury Services	\$ 26,846	\$ 10,876	\$ 21,798				\$ 59,520	\$ 128,600	\$ 82,621	\$ 323,406
Security		\$ 285					\$ 285	\$ 77,100	\$ 225	\$ 21,800
Trial Court Operations Program	\$ 1,598,617	\$ 301,075	\$ 21,798				\$ 1,921,489	\$ 11,637,936	\$ 1,895,678	\$ 9,907,300
Enhanced Collections		\$ 55,188					\$ 55,188	\$ 124,000	\$ 21,914	\$ 135,000
Other Non-Court Operations		\$ 52					\$ 52	\$ 19,176	\$ 373	\$ 23,029
Non-Court Operations Program		\$ 55,240					\$ 55,240	\$ 143,176	\$ 22,287	\$ 158,029
Executive Office	\$ 63,012	\$ 488					\$ 63,500	\$ 292,824	\$ 62,098	\$ 284,387
Fiscal Services	\$ 78,450	\$ 17,099					\$ 95,549	\$ 1,135,309	\$ 93,967	\$ 745,090
Human Resources	\$ 394,597	\$ 14,542					\$ 409,140	\$ 783,269	\$ 445,999	\$ 598,428
Business & Facilities Services	\$ 157,693	\$ 197,339					\$ 355,033	\$ 1,605,010	\$ 223,951	\$ 1,935,694
Information Technology	\$ 145,139	\$ 318,538					\$ 463,676	\$ 1,760,223	\$ 370,289	\$ 2,220,581
Court Administration Program	\$ 838,891	\$ 548,007					\$ 1,386,898	\$ 5,576,635	\$ 1,196,305	\$ 5,784,180
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,437,508	\$ 904,322	\$ 21,798				\$ 3,363,627	\$ 17,357,747	\$ 3,114,270	\$ 15,849,509

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Merced

Court

2015/2016 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)	134.10	128.48			

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Merced

Court

2015/2016 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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SUPERIOR COURTS OF STATE OF CALIFORNIA
 SUPERIOR COURT OF Merced

BALANCE SHEET STATEMENT

Fiscal Year: 2015 Period: 3 - SEPTEMBER

Fund: * CONSOLIDATED

Transaction: ZGL011

UserID: KBETTENCOURT

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ACCOUNTS	YTD 2015
100000 POOLED CASH	229,797.70
100011 OPS DEPOSIT	1,332.47
100017 OPS OUTGOING EFT	132.00-
100025 DISB CHECK-OPERATIONS	134,090.88-
100027 DISB OUTGOING EFT	1,975.00-
100165 TRUST DISBURSEMENT CHECK	754.40-
114000 CASH-REVOLVING	27,000.00
119001 CASH ON HAND - CHANGE FUND	10,550.00
119002 CASH ON HAND - PETTY CASH	250.00
120002 CASH OUTSIDE JCC	1,845,262.81
120050 SHORT TERM INVESTMENTS-LAIF	4,553,171.04
120051 S/T INVEST-CAP SHARE	1,339,356.89
122001 PAYROLL CLEARING	2,536.59-
** Cash and Cash Equivalents	7,867,232.04
131201 A/R (CUSTOMER)	1,754.69
131202 A/R-FRM OTH GOV-CUST	270.27
131204 A/R-FRM JCC-CUST	244,701.10
140011 OPERATIONS-DUE FROM TRUST	7.51
140012 OPS-DUE FROM DIST	460.65
150001 A/R - DUE FM OTH GOV	9,963.82
* Receivables	257,158.04
** Accounts Receivable	257,158.04
260010 DEPOSITS WITH OTHERS	2,173,133.69
** Other Assets	2,173,133.69
*** ASSETS	10,297,523.77
301001 A/P - GENERAL	3,222.17-
311403 INTEREST CONTROL ACCOUNT	14.98-
314011 TRUST-DUE TO OPERATIONS	7.51-
314012 DIST-DUE TO OPS	460.65-
321501 A/P DUE TO STATE	120,500.00-
321600 A/P - TC145 LIABILITY	218,610.11-
323001 A/P - SALES & USE TAX	1,802.22-
323010 TREASURY INTEREST PAYABLE	7.19-
** Accounts Payable	344,624.83-
341001 ADVANCE REVENUE	6,416.92-
351003 LIABFORDEP-STALE OPS	23,951.05-
353002 CIVIL TRUST-CONDEM	511,121.05-
353003 CIVIL TRUST - OTHER	99,550.49-
353004 JURY NON-INTEREST	10,650.00-
353017 CIVIL TRUST - FAMILY LAW	200.00-
353025 CIVIL TRUST-EVICTION	199.95-
353031 OVERPAYMENT OF FEES	1,615.00-

353039	UNREC TRUST-CVL, CRM	313,549.33-
353051	CRIMINAL FINES HOLD	56,909.00-
353080	LIABFORDEP-STALETST	5,913.35-
353090	FUNDS OUTSIDE JCC	1,845,262.81-
353999	TRUST INTEREST PAYABLE	8,852.68-
374201	VOLUNTARY DEDUCTIONS EE	20.00-
374702	BEN PAY-MED EE & ER	60,993.80
374703	BEN PAY-DEN EE & ER	8,599.66-
374704	BEN PAY-VIS EE & ER	1,463.30-
374705	BEN PAY-LIFE EE & ER	1,029.88
374706	BEN PAY-FLEX EE & ER	83.77
**	Current Liabilities	2,832,167.14-
535001	RESERVE FOR ENCUMBRANCES	1,548,477.17-
552001	FUND BALANCE - RESTRICTED	2,843,343.47-
552002	FUND BALANCE - COMMITTED	1,564,626.61-
553001	FUND BALANCE - ASSIGNED	142,115.87-
554001	FUND BALANCE - UNASSIGNED	0.36-
615001	ENCUMBRANCES	1,548,477.17
700000..999999	0000700000..0000999	2,570,645.49-
**	Fund Balances	7,120,731.80-
***	LIABILITIES/ FUND BALANCES	10,297,523.77-
****	BALANCE SHEET TOTAL	