

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

02/10/2016

Date

Merced

Court

2015/2016 Q2

Fiscal Year and Ending Quarter

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

	For the month ended December							2014/15	
	Fiscal Year 2015/16								
	Governmental Funds							Total Funds	Total Funds
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
		Non-Grant	Grant						
ASSETS									
Operations	\$ (434,788)	\$ 298,081	\$ (190,993)	\$ 310,000			\$ 29,641	\$ 11,941	\$ 273,804
Payroll	\$ (1,876)	\$ 0						\$ (1,876)	\$ (10,752)
Jury									
Revolving	\$ 27,000							\$ 27,000	\$ 27,000
Other									
Distribution							\$ 0	\$ 0	\$ 571
Civil Filing Fees							\$ 0	\$ 0	\$ 175,901
Trust	\$ 0	\$ 0					\$ (1,203)	\$ (1,203)	\$ (1,098)
Credit Card									
Cash on Hand	\$ 10,800							\$ 10,800	\$ 10,800
Cash with County	\$ (203)							\$ (203)	\$ 0
Cash Outside of the JCC							\$ 1,845,263	\$ 1,845,263	\$ 1,309,279
Cash Equivalents	\$ 3,692,584						\$ 1,175,824	\$ 4,868,408	\$ 4,832,895
Total Cash and Cash Equivalents	\$ 3,293,516	\$ 298,081	\$ (190,993)	\$ 310,000			\$ 3,049,525	\$ 6,760,129	\$ 6,618,400
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 1,855	\$ 0	\$ 45,470					\$ 47,324	\$ 15,586
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	\$ 358							\$ 358	\$ 350
Total Receivables	\$ 2,213	\$ 0	\$ 45,470				\$ 9,964	\$ 57,647	\$ 36,561
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	\$ 3,295,729	\$ 298,081	\$ (145,523)	\$ 2,483,134			\$ 3,059,489	\$ 8,990,909	\$ 9,138,287
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 946	\$ 0	\$ 0					\$ 946	\$ 4,888
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 358	\$ 358	\$ 350
Due to Other Courts									
Due to State	\$ 120,500							\$ 120,500	\$ 0
TC145 Liability							\$ 162,746	\$ 162,746	\$ 213,104
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,902							\$ 1,902	\$ 1,727
Interest							\$ 76	\$ 76	\$ (120)
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 123,349	\$ 0	\$ 0				\$ 163,180	\$ 286,529	\$ 219,948
Civil							\$ 651,434	\$ 651,434	\$ 949,973
Criminal							\$ 58,969	\$ 58,969	\$ 76,689
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							\$ 8,866	\$ 8,866	\$ 8,937
Miscellaneous Trust									
Total Trust Deposits							\$ 2,878,080	\$ 2,878,080	\$ 2,660,428
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 22,702							\$ 22,702	\$ (136,677)
Deferred Compensation Payable	\$ 0							\$ 0	\$ (2,934)
Deductions Payable	\$ 20							\$ 20	\$ (2,224)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 22,722	\$ 0						\$ 22,722	\$ (141,835)
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							\$ 1,665	\$ 1,665	\$ 1,814
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 23,951		\$ 6,417				\$ 18,228	\$ 48,596	\$ 42,328
Total Liabilities	\$ 170,022	\$ 0	\$ 6,417				\$ 3,059,489	\$ 3,235,928	\$ 2,780,869
Total Fund Balance	\$ 3,125,707	\$ 298,081	\$ (151,940)	\$ 2,483,134				\$ 5,754,982	\$ 6,357,417
Total Liabilities and Fund Balance	\$ 3,295,729	\$ 298,081	\$ (145,523)	\$ 2,483,134			\$ 3,059,489	\$ 8,990,909	\$ 9,138,287

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 December										
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				
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 7,230,052						\$ 7,157,461	\$ 11,898,645	\$ 6,821,847	\$ 11,356,296
Improvement and Modernization Fund	\$ (929)	\$ (72,591)					\$ (929)	\$ 33,190	\$ 0	\$ 33,190
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 481,247						\$ 481,247	\$ 800,000	\$ 535,027	\$ 750,000
Civil Coordination Reimbursement (45.55)	\$ 247,210						\$ 247,210	\$ 900,714	\$ 293,953	\$ 769,677
MOU Reimbursements (45.10 and General)	\$ 774,827						\$ 774,827	\$ 774,827	\$ 774,827	\$ 774,827
Other Miscellaneous										
	\$ 8,732,407	\$ (72,591)					\$ 8,659,816	\$ 14,407,376	\$ 8,425,654	\$ 13,683,990
Grants										
AB 1058 Commissioner/Facilitator			\$ (127,620)				\$ (127,620)	\$ 840,534	\$ 1,348	\$ 840,534
Other Judicial Council Grants			\$ 57,470				\$ 57,470	\$ 340,489	\$ 12,000	\$ 12,000
Non-Judicial Council Grants										
			\$ (70,150)				\$ (70,150)	\$ 1,181,023	\$ 13,348	\$ 840,534
Other Financing Sources										
Interest Income	\$ 2,371	\$ 249					\$ 2,621	\$ 22,500	\$ 2,467	\$ 10,000
Investment Income										
Donations										
Local Fees	\$ 75,087	\$ 13,731					\$ 88,818	\$ 246,000	\$ 91,290	\$ 243,500
Non-Fee Revenues								\$ 2,500	\$ 2,780	\$ 7,000
Enhanced Collections		\$ 131,049					\$ 131,049	\$ 124,000	\$ 39,108	\$ 135,000
Escheatment										
Prior Year Revenue										
County Program - Restricted		\$ 12,462					\$ 12,462	\$ 41,500	\$ 2,476	\$ 9,000
Reimbursement Other	\$ (10,090)						\$ (10,090)	\$ 23,900	\$ 15,269	\$ 42,500
Sale of Fixed Assets									\$ 600	
Other Miscellaneous								\$ 20,000	\$ 7,546	\$ 20,000
	\$ 67,368	\$ 157,492					\$ 224,860	\$ 480,400	\$ 160,851	\$ 467,000
Total Revenues	\$ 8,799,776	\$ 84,900	\$ (70,150)				\$ 8,814,526	\$ 16,068,799	\$ 8,599,853	\$ 14,991,524
EXPENDITURES										
Personnel Services										
Salaries - Permanent	\$ 2,950,171	\$ 3,232	\$ 5,004				\$ 2,958,407	\$ 6,951,727	\$ 2,679,569	\$ 6,131,046
Temp Help								\$ 18,878	\$ 58,959	\$ 58,959
Overtime	\$ 9,421						\$ 9,421	\$ 50,000	\$ 30,356	\$ 34,388
Staff Benefits	\$ 2,619,220	\$ 425	\$ 3,453				\$ 2,623,098	\$ 5,871,691	\$ 2,270,536	\$ 5,483,423
	\$ 5,578,812	\$ 3,657	\$ 8,457				\$ 5,590,926	\$ 12,892,296	\$ 4,980,460	\$ 11,707,816
Operating Expenses and Equipment										
General Expense	\$ 322,544	\$ 3,040	\$ 565				\$ 326,149	\$ 557,770	\$ 128,222	\$ 296,925
Printing	\$ 5,116	\$ 1,220	\$ 0				\$ 6,337	\$ 30,000	\$ 14,585	\$ 33,000
Telecommunications	\$ 38,547						\$ 38,547	\$ 95,650	\$ 31,334	\$ 76,000
Postage	\$ 36,844	\$ 4,884					\$ 41,728	\$ 70,000	\$ 33,297	\$ 95,000
Insurance	\$ 5,119						\$ 5,119	\$ 5,750	\$ 5,336	\$ 6,500
In-State Travel	\$ 7,119	\$ 724	\$ 4,252				\$ 12,095	\$ 27,800	\$ 10,919	\$ 20,400
Out-of-State Travel	\$ 1,174						\$ 1,174	\$ 1,000	\$ 1,047	\$ 2,500
Training	\$ 9,828	\$ 0	\$ 1,355				\$ 11,183	\$ 18,000	\$ 3,454	\$ 30,000
Security Services	\$ 570						\$ 570	\$ 1,100	\$ 510	\$ 1,800
Facility Operations	\$ 221,760		\$ (16)				\$ 221,744	\$ 425,331	\$ 116,094	\$ 270,456
Utilities	\$ (2,609)						\$ (2,609)	\$ 10,000	\$ (9,138)	\$ 13,120
Contracted Services	\$ 813,199	\$ 133,092	\$ 67,177				\$ 1,013,468	\$ 2,174,415	\$ 652,685	\$ 1,672,079
Consulting and Professional Services	\$ 20,053						\$ 20,053	\$ 47,500	\$ 12,540	\$ 50,000
Information Technology	\$ 276,684						\$ 276,684	\$ 559,035	\$ 368,157	\$ 1,421,413
Major Equipment	\$ 1,564						\$ 1,564	\$ 24,000	\$ 16,080	\$ 20,000
Other Items of Expense								\$ 2,600	\$ 2,765	\$ 15,000
	\$ 1,757,514	\$ 142,960	\$ 73,333				\$ 1,973,807	\$ 4,049,951	\$ 1,387,887	\$ 4,024,193
Special Items of Expense										
Grand Jury		\$ 413					\$ 413	\$ 500		
Jury Costs	\$ 44,484						\$ 44,484	\$ 105,000	\$ 63,043	\$ 117,500
Judgements, Settlements and Claims										
Debt Service								\$ 310,000	\$ 74	
Other										
Capital Costs										
Internal Cost Recovery								\$ 0		\$ 0
Prior Year Expense Adjustment									\$ 579	
	\$ 44,484	\$ 413					\$ 44,897	\$ 415,500	\$ 63,697	\$ 117,500
Total Expenditures	\$ 7,380,811	\$ 147,030	\$ 81,790				\$ 7,609,630	\$ 17,357,747	\$ 6,432,044	\$ 15,849,509
Excess (Deficit) of Revenues Over Expenditures	\$ 1,418,965	\$ (62,129)	\$ (151,940)				\$ 1,204,895	\$ (1,288,948)	\$ 2,167,809	\$ (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)	\$ 3,125,707	\$ 298,081	\$ (151,940)	\$ 2,483,134			\$ 5,754,982	\$ 3,261,138	\$ 6,357,417	\$ 3,331,623

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

For the month ended December										
	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	\$ 1,742,542	\$ 140,334					\$ 1,882,876	\$ 4,125,982	\$ 1,499,206	\$ 3,977,681
Traffic & Other Infractions	\$ 297,764	\$ 9,408					\$ 307,172	\$ 909,458	\$ 317,644	\$ 622,734
Other Criminal Cases	\$ 464,375	\$ 2,541					\$ 466,916	\$ 1,957,639	\$ 368,288	\$ 1,171,791
Civil	\$ 387,675	\$ 6,927					\$ 394,602	\$ 1,306,721	\$ 367,580	\$ 715,075
Family & Children Services	\$ 322,880	\$ 22,323					\$ 345,204	\$ 1,125,121	\$ 388,247	\$ 796,189
Probate, Guardianship & Mental Health Services	\$ 95,801	\$ 7,540					\$ 103,341	\$ 22,500	\$ 88,325	\$ 535,804
Juvenile Dependency Services		\$ 287,082					\$ 287,082	\$ 739,648	\$ 274,616	\$ 593,961
Juvenile Delinquency Services	\$ 29,569	\$ 5,838					\$ 35,407	\$ 73,317	\$ 30,308	\$ 70,365
Other Court Operations	\$ 28,307	\$ 3,107					\$ 31,414	\$ 371,850	\$ 81,905	\$ 5,596
Court Interpreters	\$ 233,275	\$ 163,103					\$ 396,378	\$ 800,000	\$ 375,740	\$ 1,072,898
Jury Services	\$ 59,296	\$ 41,745	\$ 44,897				\$ 145,939	\$ 128,600	\$ 175,224	\$ 323,406
Security		\$ 52,357					\$ 52,357	\$ 77,100	\$ 510	\$ 21,800
Trial Court Operations Program	\$ 3,661,484	\$ 742,305	\$ 44,897				\$ 4,448,687	\$ 11,637,936	\$ 3,967,593	\$ 9,907,300
Enhanced Collections		\$ 142,284					\$ 142,284	\$ 124,000	\$ 39,108	\$ 135,000
Other Non-Court Operations		\$ 52					\$ 52	\$ 19,176	\$ 373	\$ 23,029
Non-Court Operations Program		\$ 142,336					\$ 142,336	\$ 143,176	\$ 39,481	\$ 158,029
Executive Office	\$ 144,429	\$ 488					\$ 144,917	\$ 292,824	\$ 129,548	\$ 284,387
Fiscal Services	\$ 184,839	\$ 76,362					\$ 261,201	\$ 1,135,309	\$ 194,799	\$ 745,090
Human Resources	\$ 957,027	\$ 28,192					\$ 985,219	\$ 783,269	\$ 865,652	\$ 598,428
Business & Facilities Services	\$ 362,711	\$ 475,500					\$ 838,211	\$ 1,605,010	\$ 572,798	\$ 1,935,694
Information Technology	\$ 280,436	\$ 508,623					\$ 789,059	\$ 1,760,223	\$ 662,173	\$ 2,220,581
Court Administration Program	\$ 1,929,442	\$ 1,089,165					\$ 3,018,607	\$ 5,576,635	\$ 2,424,969	\$ 5,784,180
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,590,926	\$ 1,973,807	\$ 44,897				\$ 7,609,630	\$ 17,357,747	\$ 6,432,044	\$ 15,849,509

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Merced

Court

2015/2016 Q2

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	129.15		

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 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

SUPERIOR COURTS OF STATE OF CALIFORNIA
 SUPERIOR COURT OF Merced

BALANCE SHEET STATEMENT

Fiscal Year: 2015 Period: 6 - DECEMBER

Fund: * CONSOLIDATED

Transaction: ZGL011

UserID: KBETTENCOURT

Run Date: 02/08/2016 Run Time: 09:44:55 Page 1

ACCOUNTS	YTD 2015
100000 POOLED CASH	98,505.01
100025 DISB CHECK-OPERATIONS	86,564.00-
100165 TRUST DISBURSEMENT CHECK	1,203.05-
114000 CASH-REVOLVING	27,000.00
119001 CASH ON HAND - CHANGE FUND	10,550.00
119002 CASH ON HAND - PETTY CASH	250.00
120001 CASH WITH COUNTY	203.47-
120002 CASH OUTSIDE JCC	1,845,262.81
120050 SHORT TERM INVESTMENTS-LAIF	3,555,599.26
120051 S/T INVEST-CAP SHARE	1,312,808.84
122001 PAYROLL CLEARING	1,876.37-
** Cash and Cash Equivalents	6,760,129.03
131201 A/R (CUSTOMER)	1,754.69
131202 A/R-FRM OTH GOV-CUST	100.00
131204 A/R-FRM JCC-CUST	45,469.80
140011 OPERATIONS-DUE FROM TRUST	7.22
140012 OPS-DUE FROM DIST	351.05
150001 A/R - DUE FM OTH GOV	9,963.82
* Receivables	57,646.58
** Accounts Receivable	57,646.58
260010 DEPOSITS WITH OTHERS	2,173,133.69
** Other Assets	2,173,133.69
*** ASSETS	8,990,909.30
301001 A/P - GENERAL	796.18-
301004 A/P - ELECTRONIC PAYABLES	150.31-
311403 INTEREST CONTROL ACCOUNT	57.66-
314011 TRUST-DUE TO OPERATIONS	7.22-
314012 DIST-DUE TO OPS	351.05-
321501 A/P DUE TO STATE	120,500.00-
321600 A/P - TC145 LIABILITY	162,745.91-
323001 A/P - SALES & USE TAX	1,902.27-
323010 TREASURY INTEREST PAYABLE	18.41-
** Accounts Payable	286,529.01-
341001 ADVANCE REVENUE	6,416.92-
351003 LIABFORDEP-STALE OPS	23,951.05-
353002 CIVIL TRUST-CONDEM	534,758.48-
353003 CIVIL TRUST - OTHER	116,092.56-
353004 JURY NON-INTEREST	10,650.00-
353017 CIVIL TRUST - FAMILY LAW	50.00-

353018	CIVIL TRUST-FMLY CRT	150.00-
353023	CIVIL TRUST-APL TRAN	182.55-
353025	CIVIL TRUST-EVICTION	199.95-
353031	OVERPAYMENT OF FEES	1,665.00-
353039	UNREC TRUST-CVL, CRM	313,549.33-
353051	CRIMINAL FINES HOLD	58,968.82-
353080	LIABFORDEP-STALETRST	5,913.35-
353090	FUNDS OUTSIDE JCC	1,845,262.81-
353999	TRUST INTEREST PAYABLE	8,865.86-
374201	VOLUNTARY DEDUCTIONS EE	20.00-
374702	BEN PAY-MED EE & ER	20,039.00-
374703	BEN PAY-DEN EE & ER	2,197.42-
374704	BEN PAY-VIS EE & ER	369.26-
374706	BEN PAY-FLEX EE & ER	96.15-
**	Current Liabilities	2,949,398.51-
535001	RESERVE FOR ENCUMBRANCES	799,747.63-
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	799,747.63
700000..999999	CY Fund Balance	1,204,895.47-
**	Fund Balances	5,754,981.78-
***	LIABILITIES/ FUND BALANCES	8,990,909.30-
****	BALANCE SHEET TOTAL	