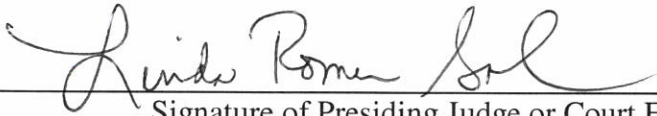


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

08/02/2016

Date

Merced

Court

2015/2016 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Merced

Court

2015/2016 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Merced
 Court

2015/2016 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)	134.10	128.48	129.15	124.37	127.70

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 2015/16									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	2014/15 Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (881,368)	\$ 167,436	\$ 0	\$ 620,000			\$ 27,993	\$ (65,939)	\$ 226,604
Payroll	\$ (137)	\$ 137						\$ 0	\$ 0
Jury									
Revolving	\$ 27,000							\$ 27,000	\$ 27,000
Other									
Distribution								\$ 0	\$ 0
Civil Filing Fees								\$ 0	\$ 0
Trust	\$ 0	\$ 0						\$ (3,046)	\$ (934)
Credit Card									
Cash on Hand	\$ 10,800							\$ 10,800	\$ 10,800
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC								\$ 1,845,263	\$ 1,309,279
Cash Equivalents	\$ 992,653							\$ 1,652,475	\$ 3,242,359
Total Cash and Cash Equivalents	\$ 148,948	\$ 167,573	\$ 0	\$ 620,000			\$ 3,522,684	\$ 4,459,205	\$ 4,815,108
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 1,948	\$ 225					\$ 0	\$ 2,173	\$ 1,303
Accounts Receivable - General	\$ 3,195	\$ 0	\$ 777,321					\$ 780,516	\$ 710,938
Dishonored Checks									
Due From Employee	\$ 162,914							\$ 162,914	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 923,808							\$ 923,808	\$ 757,847
Due From Other Governments	\$ 34,648	\$ 53,202					\$ 9,964	\$ 97,814	\$ 85,478
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 278,108	\$ 5,184	\$ 133,262					\$ 416,554	\$ 745,771
Trust Due To/From									\$ 0
Distribution Due To/From									\$ 0
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 2,129							\$ 2,129	\$ 460
Total Receivables	\$ 1,406,750	\$ 58,611	\$ 910,583				\$ 9,964	\$ 2,385,908	\$ 2,301,796
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									\$ 0
Counties									\$ 0
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets	\$ 310,000			\$ 1,884,005				\$ 2,194,005	\$ 2,173,134
Total Other Assets	\$ 310,000			\$ 1,884,005				\$ 2,194,005	\$ 2,173,134
Total Assets	\$ 1,865,698	\$ 226,184	\$ 910,583	\$ 2,504,005			\$ 3,532,648	\$ 9,039,118	\$ 9,290,037
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 203,411	\$ 0	\$ 23,270					\$ 226,681	\$ 90,310
Accounts Payable - General	\$ 64,931	\$ 0	\$ 126				\$ 0	\$ 65,058	\$ 2,851
Due to Other Funds	\$ 0	\$ 43,038	\$ 880,770				\$ 2,129	\$ 925,937	\$ 758,307
Due to Other Courts									
Due to State	\$ 256,711							\$ 256,711	\$ 150,690
TC145 Liability							\$ 187,844	\$ 187,844	\$ 388,486
Due to Other Governments	\$ 235							\$ 235	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 161							\$ 161	\$ 550
Interest								\$ 43	\$ 15
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 525,449	\$ 43,038	\$ 904,166				\$ 190,016	\$ 1,662,670	\$ 1,391,208
Civil							\$ 1,014,234	\$ 1,014,234	\$ 629,301
Criminal							\$ 149,587	\$ 149,587	\$ 43,875
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							\$ 9,805	\$ 9,805	\$ 8,844
Miscellaneous Trust									
Total Trust Deposits							\$ 3,332,438	\$ 3,332,438	\$ 2,306,848
Accrued Payroll	\$ 521,720	\$ 233						\$ 521,953	\$ 71,968
Benefits Payable	\$ (450)							\$ (450)	\$ 24,636
Deferred Compensation Payable	\$ (3,678)							\$ (3,678)	\$ 3,654
Deductions Payable	\$ (67,576)	\$ (30)						\$ (67,606)	\$ 192,431
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 151,135
Total Payroll Liabilities	\$ 450,016	\$ 204						\$ 450,219	\$ 443,823
Revenue Collected in Advance	\$ 0		\$ 6,417					\$ 6,417	\$ 555,942
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	\$ 1,615
Uncleared Collections							\$ (7,985)	\$ (7,985)	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 23,951		\$ 6,417				\$ 10,194	\$ 40,561	\$ 598,071
Total Liabilities	\$ 999,416	\$ 43,242	\$ 910,583				\$ 3,532,648	\$ 5,485,889	\$ 4,739,951
Total Fund Balance	\$ 866,282	\$ 182,942	\$ 0	\$ 2,504,005				\$ 3,553,229	\$ 4,550,086
Total Liabilities and Fund Balance	\$ 1,865,698	\$ 226,184	\$ 910,583	\$ 2,504,005			\$ 3,532,648	\$ 9,039,118	\$ 9,290,037

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 2015/16													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2014/15			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
REVENUES													
State Financing Sources													
Trial Court Trust Fund	\$ 11,207,819			\$ 310,000				\$ 11,482,938	\$ 11,898,645	\$ 11,502,744	\$ 11,356,296		
Improvement and Modernization Fund	\$ 32,261	\$ (34,881)						\$ 32,261	\$ 33,190	\$ 27,878	\$ 33,190		
Judges' Compensation (45.25)													
Court Interpreter (45.45)	\$ 809,924							\$ 809,924	\$ 800,000	\$ 827,228	\$ 750,000		
Civil Coordination Reimbursement (45.55)													
MOU Reimbursements (45.10 and General)	\$ 840,890							\$ 840,890	\$ 900,714	\$ 773,254	\$ 769,677		
Other Miscellaneous	\$ 774,827							\$ 774,827	\$ 774,827	\$ 774,827	\$ 774,827		
	\$ 13,665,721	\$ (34,881)		\$ 310,000				\$ 13,940,840	\$ 14,407,376	\$ 13,905,931	\$ 13,683,990		
Grants													
AB 1058 Commissioner/Facilitator			\$ 721,112					\$ 721,112	\$ 840,534	\$ 699,974	\$ 840,534		
Other Judicial Council Grants			\$ 208,207					\$ 208,207	\$ 340,489	\$ 24,909			
Non-Judicial Council Grants													
			\$ 929,320					\$ 929,320	\$ 1,181,023	\$ 724,884	\$ 840,534		
Other Financing Sources													
Interest Income	\$ 12,222	\$ 1,111						\$ 30,573	\$ 22,500	\$ 22,485	\$ 10,000		
Investment Income				\$ 17,240									
Donations													
Local Fees	\$ 242,573	\$ 32,528						\$ 275,101	\$ 246,000	\$ 224,443	\$ 243,500		
Non-Fee Revenues									\$ 2,500	\$ 2,780	\$ 7,000		
Enhanced Collections		\$ 457,971						\$ 457,971	\$ 124,000	\$ 106,368	\$ 135,000		
Escheatment													
Prior Year Revenue	\$ 0							\$ 0		\$ (687)			
County Program - Restricted		\$ 39,937						\$ 39,937	\$ 41,500	\$ 24,746	\$ 9,000		
Reimbursement Other	\$ 12,712							\$ 12,712	\$ 23,900	\$ 25,322	\$ 42,500		
Sale of Fixed Assets										\$ 600			
Other Miscellaneous	\$ (4)							\$ (4)	\$ 20,000	\$ 16,070	\$ 20,000		
	\$ 267,503	\$ 531,546		\$ 17,240				\$ 816,289	\$ 480,400	\$ 422,127	\$ 467,000		
Total Revenues	\$ 13,933,224	\$ 496,665	\$ 929,320	\$ 327,240				\$ 15,686,448	\$ 16,068,799	\$ 15,052,941	\$ 14,991,524		
EXPENDITURES													
Personal Services													
Salaries - Permanent	\$ 5,459,390	\$ 6,554	\$ 454,985					\$ 5,920,928	\$ 6,951,727	\$ 5,861,286	\$ 6,131,046		
Temp Help									\$ 18,878	\$ 58,959	\$ 58,959		
Overtime	\$ 28,594							\$ 28,594	\$ 50,000	\$ 38,713	\$ 34,388		
Staff Benefits	\$ 5,038,804	\$ 632	\$ 359,411					\$ 5,399,047	\$ 5,871,691	\$ 5,081,107	\$ 5,483,423		
	\$ 10,526,788	\$ 7,386	\$ 814,396					\$ 11,348,569	\$ 12,892,296	\$ 10,981,106	\$ 11,707,816		
Operating Expenses and Equipment													
General Expense	\$ 726,686	\$ 3,455	\$ 46,864					\$ 777,005	\$ 557,770	\$ 396,201	\$ 296,925		
Printing	\$ 12,155	\$ 1,220	\$ 0					\$ 13,375	\$ 30,000	\$ 29,476	\$ 33,000		
Telecommunications	\$ 91,543		\$ 8,119					\$ 99,662	\$ 95,650	\$ 88,032	\$ 76,000		
Postage	\$ 72,890	\$ 5,268	\$ 1,175					\$ 79,333	\$ 70,000	\$ 64,788	\$ 95,000		
Insurance	\$ 5,119							\$ 5,119	\$ 5,750	\$ 5,336	\$ 6,500		
In-State Travel	\$ 22,132		\$ 7,235					\$ 31,103	\$ 27,800	\$ 25,492	\$ 20,400		
Out-of-State Travel	\$ 4,502	\$ 1,736						\$ 4,502	\$ 1,000	\$ 848	\$ 2,500		
Training	\$ 14,107	\$ 0	\$ 2,155					\$ 16,262	\$ 18,000	\$ 13,081	\$ 30,000		
Security Services	\$ 1,200							\$ 1,200	\$ 1,100	\$ 1,080	\$ 1,800		
Facility Operations	\$ 488,520	\$ 0	\$ 21,778					\$ 510,298	\$ 425,331	\$ 264,476	\$ 270,456		
Utilities	\$ 17,032							\$ 17,032	\$ 10,000	\$ 4,904	\$ 13,120		
Contracted Services	\$ 1,760,266	\$ 453,688	\$ 202,361					\$ 2,416,315	\$ 2,174,415	\$ 1,584,742	\$ 1,672,079		
Consulting and Professional Services	\$ 48,153							\$ 48,153	\$ 47,500	\$ 43,577	\$ 50,000		
Information Technology	\$ 425,377		\$ 6,077					\$ 431,454	\$ 559,035	\$ 431,807	\$ 1,421,413		
Major Equipment	\$ 250,187	\$ 205,288	\$ 33,670					\$ 489,145	\$ 24,000	\$ 129,583	\$ 20,000		
Other Items of Expense	\$ 2,619		\$ 207					\$ 2,825	\$ 2,600	\$ 4,950	\$ 15,000		
	\$ 3,942,486	\$ 670,655	\$ 329,640					\$ 4,942,781	\$ 4,049,951	\$ 3,088,372	\$ 4,024,193		
Special Items of Expense													
Grand Jury		\$ 0						\$ 0	\$ 500	\$ 483			
Jury Costs	\$ 85,307	\$ 0						\$ 85,307	\$ 105,000	\$ 101,618	\$ 117,500		
Judgements, Settlements and Claims													
Debt Service				\$ 306,369				\$ 306,369	\$ 310,000	\$ 324,871			
Other										\$ 201,774			
Capital Costs													
Internal Cost Recovery	\$ (166,531)		\$ 166,531					\$ 0	\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ 280							\$ 280		\$ (5,761)			
	\$ (80,944)	\$ 0	\$ 166,531	\$ 306,369				\$ 391,956	\$ 415,500	\$ 622,985	\$ 117,500		
Total Expenditures	\$ 14,388,330	\$ 678,040	\$ 1,310,567	\$ 306,369				\$ 16,683,306	\$ 17,357,747	\$ 14,692,463	\$ 15,849,509		
Excess (Deficit) of Revenues Over Expenditures	\$ (455,105)	\$ (181,376)	\$ (381,247)	\$ 20,871				\$ (996,857)	\$ (1,288,948)	\$ 360,478	\$ (857,985)		
Operating Transfers In (Out)	\$ (385,355)	\$ 4,108	\$ 381,247					\$ 0	\$ 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)	\$ 866,282	\$ 182,942	\$ 0	\$ 2,504,005				\$ 3,553,229	\$ 3,261,138	\$ 4,550,086	\$ 3,331,623		

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

For the month ended June										
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	\$ 3,554,078	\$ 315,137					\$ 3,869,215	\$ 4,125,982	\$ 3,317,434	\$ 3,977,681
Traffic & Other Infractions	\$ 573,271	\$ 12,276					\$ 585,548	\$ 909,458	\$ 682,864	\$ 622,734
Other Criminal Cases	\$ 1,004,405	\$ 8,795					\$ 1,013,201	\$ 1,957,639	\$ 836,170	\$ 1,171,791
Civil	\$ 791,762	\$ 19,195					\$ 810,957	\$ 1,306,721	\$ 807,796	\$ 715,075
Family & Children Services	\$ 690,221	\$ 42,580					\$ 732,801	\$ 1,125,121	\$ 807,652	\$ 796,189
Probate, Guardianship & Mental Health Services	\$ 193,017	\$ 11,779					\$ 204,796	\$ 22,500	\$ 199,073	\$ 535,804
Juvenile Dependency Services		\$ 680,504					\$ 680,504	\$ 739,648	\$ 566,385	\$ 593,961
Juvenile Delinquency Services	\$ 60,989	\$ 9,893					\$ 70,882	\$ 73,317	\$ 66,089	\$ 70,365
Other Court Operations	\$ 66,825	\$ 6,098					\$ 72,923	\$ 371,850	\$ 180,920	\$ 5,596
Court Interpreters	\$ 481,516	\$ 343,426	\$ 45				\$ 824,986	\$ 800,000	\$ 799,692	\$ 1,072,898
Jury Services	\$ 122,745	\$ 82,261	\$ 85,310				\$ 290,316	\$ 128,600	\$ 262,369	\$ 323,406
Security		\$ 137,609					\$ 137,609	\$ 77,100	\$ 154,908	\$ 21,800
Trial Court Operations Program	\$ 7,538,830	\$ 1,669,552	\$ 85,355				\$ 9,293,737	\$ 11,637,936	\$ 8,681,352	\$ 9,907,300
Enhanced Collections		\$ 457,971					\$ 457,971	\$ 124,000	\$ 106,422	\$ 135,000
Other Non-Court Operations		\$ 212	\$ (49)				\$ 163	\$ 19,176	\$ 1,078	\$ 23,029
Non-Court Operations Program		\$ 458,182	\$ (49)				\$ 458,134	\$ 143,176	\$ 107,500	\$ 158,029
Executive Office	\$ 294,098	\$ 2,664			\$ 0		\$ 296,762	\$ 292,824	\$ 284,654	\$ 284,387
Fiscal Services	\$ 304,591	\$ 206,251			\$ 0		\$ 510,842	\$ 1,135,309	\$ 462,661	\$ 745,090
Human Resources	\$ 1,959,078	\$ 89,201			\$ 0		\$ 2,048,279	\$ 783,269	\$ 2,209,797	\$ 598,428
Business & Facilities Services	\$ 714,553	\$ 1,004,603	\$ 306,369		\$ 0	\$ 280	\$ 2,025,805	\$ 1,605,010	\$ 1,605,708	\$ 1,935,694
Information Technology	\$ 537,420	\$ 1,512,328			\$ 0		\$ 2,049,748	\$ 1,760,223	\$ 1,340,790	\$ 2,220,581
Court Administration Program	\$ 3,809,739	\$ 2,815,047	\$ 306,369		\$ 0	\$ 280	\$ 6,931,435	\$ 5,576,635	\$ 5,903,610	\$ 5,784,180
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,348,569	\$ 4,942,781	\$ 391,676		\$ 0	\$ 280	\$ 16,683,306	\$ 17,357,747	\$ 14,692,463	\$ 15,849,509

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	-	-	-	-	-	-	-	-	-	
Restricted	-	-	-	182,942	-	2,504,005	-	-	2,686,947	
Committed	710,134	-	710,134	-	-	-	-	-	710,134	
Assigned	-	156,148	156,148	-	-	-	-	-	156,148	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 710,134	\$ 156,148	\$ 866,282	\$ 182,942	\$ -	\$ 2,504,005	\$ -	\$ -	\$ 3,553,229	