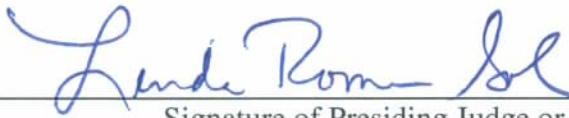


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

\_\_\_\_\_  
**12/05/2016**

Date

**Merced**

\_\_\_\_\_  
Court

**2016/2017 Q1**

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

**Merced**

Court

**2016/2017 Q1**

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

**Merced**

Court

**2016/2017 Q1**

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	140.00	136.5			

<sup>1</sup> 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 September							
		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						
<b>ASSETS</b>									
Operations	\$ (6,378)	\$ 199,308	\$ (739,248)	\$ 620,000			\$ 47,593	\$ 121,276	\$ 94,932
Payroll	\$ (6)	\$ 0						\$ (6)	\$ (2,537)
Jury									
Revolving	\$ 27,000							\$ 27,000	\$ 27,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0	\$ 0					\$ (7,126)	\$ (7,126)	\$ (754)
Credit Card									
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	\$ 1,845,263
Cash Equivalents	\$ 3,632,709						\$ 1,728,985	\$ 5,361,694	\$ 5,892,528
<b>Total Cash and Cash Equivalents</b>	<b>\$ 3,664,126</b>	<b>\$ 199,308</b>	<b>\$ (739,248)</b>	<b>\$ 620,000</b>			<b>\$ 3,614,715</b>	<b>\$ 7,358,902</b>	<b>\$ 7,967,232</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 1,837	\$ 0	\$ 0					\$ 1,837	\$ 1,755
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 140	\$ 394					\$ 9,964	\$ 10,497	\$ 10,234
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 726,792					\$ 726,792	\$ 244,701
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 842							\$ 842	\$ 468
<b>Total Receivables</b>	<b>\$ 2,819</b>	<b>\$ 394</b>	<b>\$ 726,792</b>				<b>\$ 9,964</b>	<b>\$ 739,968</b>	<b>\$ 257,158</b>
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>									\$ 0
Other Assets	\$ 310,000			\$ 1,884,005				\$ 2,194,005	\$ 2,173,134
<b>Total Other Assets</b>	<b>\$ 310,000</b>			<b>\$ 1,884,005</b>				<b>\$ 2,194,005</b>	<b>\$ 2,173,134</b>
<b>Total Assets</b>	<b>\$ 3,976,945</b>	<b>\$ 199,702</b>	<b>\$ (12,455)</b>	<b>\$ 2,504,005</b>			<b>\$ 3,624,679</b>	<b>\$ 10,292,875</b>	<b>\$ 10,297,524</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 105	\$ 0	\$ 0				\$ 0	\$ 105	\$ 3,222
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 842	\$ 842	\$ 468
Due to Other Courts									
Due to State	\$ 260,176							\$ 260,176	\$ 120,500
TC145 Liability							\$ 228,701	\$ 228,701	\$ 218,610
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 312							\$ 312	\$ 1,802
Interest							\$ 293	\$ 293	\$ 22
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 260,593</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 229,835</b>	<b>\$ 490,428</b>	<b>\$ 344,625</b>
Civil							\$ 1,044,850	\$ 1,044,850	\$ 611,071
Criminal							\$ 162,704	\$ 162,704	\$ 56,909
Unreconciled - Civil and Criminal							\$ 313,549	\$ 313,549	\$ 313,549
Trust Held Outside of the JCC							\$ 1,845,263	\$ 1,845,263	\$ 1,845,263
Trust Interest Payable							\$ 10,300	\$ 10,300	\$ 8,853
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 3,376,666</b>	<b>\$ 3,376,666</b>	<b>\$ 2,835,645</b>
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 24,873							\$ 24,873	\$ (52,044)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0	\$ 0						\$ 0	\$ 20
Payroll Clearing									\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 24,873</b>	<b>\$ 0</b>						<b>\$ 24,873</b>	<b>\$ (52,024)</b>
Revenue Collected in Advance	\$ 0		\$ 6,417					\$ 6,417	\$ 6,417
Liabilities For Deposits	\$ 23,951						\$ 5,913	\$ 29,864	\$ 29,864
Jury Fees - Non-Interest							\$ 10,850	\$ 10,850	\$ 10,850
Fees - Partial Payment & Overpayment							\$ 1,615	\$ 1,615	\$ 1,615
Uncleared Collections							\$ 0	\$ 0	
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 23,951</b>		<b>\$ 6,417</b>				<b>\$ 18,178</b>	<b>\$ 48,546</b>	<b>\$ 48,546</b>
<b>Total Liabilities</b>	<b>\$ 309,417</b>	<b>\$ 0</b>	<b>\$ 6,417</b>				<b>\$ 3,624,679</b>	<b>\$ 3,940,513</b>	<b>\$ 3,176,792</b>
<b>Total Fund Balance</b>	<b>\$ 3,667,528</b>	<b>\$ 199,702</b>	<b>\$ (18,872)</b>	<b>\$ 2,504,005</b>				<b>\$ 6,352,362</b>	<b>\$ 7,120,732</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,976,945</b>	<b>\$ 199,702</b>	<b>\$ (12,455)</b>	<b>\$ 2,504,005</b>			<b>\$ 3,624,679</b>	<b>\$ 10,292,875</b>	<b>\$ 10,297,524</b>

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 2016/17										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2015/16	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)
Non-Grant		Grant								
<b>REVENUES</b>										
<b>State Financing Sources</b>										
Trial Court Trust Fund	\$ 5,815,705	\$ 9,941					\$ 5,825,646	\$ 12,012,012	\$ 5,532,433	\$ 11,896,645
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 33,190	\$ (8,852)	\$ 33,190
Judges' Compensation (45.25)							\$ 186,463	\$ 825,000	\$ 229,122	\$ 800,000
Court Interpreter (45.45)	\$ 186,463									
Civil Coordination Reimbursement (45.55)							\$ 108,421	\$ 909,763	\$ 108,324	\$ 900,714
MOU Reimbursements (45.10 and General)	\$ 108,421							\$ 774,827		\$ 774,827
Other Miscellaneous										
	\$ 6,110,589	\$ 9,941					\$ 6,120,530	\$ 14,554,792	\$ 5,861,027	\$ 14,407,376
<b>Grants</b>										
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 844,393	\$ (10,413)	\$ 840,534
Other Judicial Council Grants								\$ 291,622	\$ 12,000	\$ 340,489
Non-Judicial Council Grants										
			\$ 0				\$ 0	\$ 1,136,015	\$ 1,587	\$ 1,181,023
<b>Other Financing Sources</b>										
Interest Income	\$ 395	\$ 17					\$ 412	\$ 28,000	\$ 72	\$ 22,500
Investment Income										
Donations							\$ 68,440	\$ 276,400	\$ 32,978	\$ 246,000
Local Fees	\$ 62,608	\$ 5,832								\$ 2,500
Non-Fee Revenues							\$ 61,482	\$ 485,000	\$ 45,681	\$ 124,000
Enhanced Collections		\$ 61,482								
Escheatment							\$ (399)			
Prior Year Revenue	\$ (399)						\$ (399)			
County Program - Restricted		\$ 2,661					\$ 2,661	\$ 40,400	\$ 3,078	\$ 41,500
Reimbursement Other	\$ (1,355)						\$ (1,355)	\$ 13,500	\$ (10,150)	\$ 23,900
Sale of Fixed Assets										\$ 20,000
Other Miscellaneous										
	\$ 61,249	\$ 69,993					\$ 131,242	\$ 843,300	\$ 71,659	\$ 480,400
<b>Total Revenues</b>	<b>\$ 6,171,838</b>	<b>\$ 79,934</b>	<b>\$ 0</b>				<b>\$ 6,251,772</b>	<b>\$ 16,534,107</b>	<b>\$ 5,934,273</b>	<b>\$ 16,068,799</b>
<b>EXPENDITURES</b>										
<b>Personal Services</b>										
Salaries - Permanent	\$ 1,333,393	\$ 682					\$ 1,334,076	\$ 6,352,236	\$ 1,284,846	\$ 6,951,727
Temp Help								\$ 14,574		\$ 18,878
Overtime	\$ 7,332						\$ 7,332	\$ 30,000	\$ 2,407	\$ 50,000
Staff Benefits	\$ 1,164,051	\$ 84					\$ 1,164,135	\$ 5,460,789	\$ 1,150,455	\$ 5,871,891
	\$ 2,504,776	\$ 766					\$ 2,505,542	\$ 11,857,570	\$ 2,437,508	\$ 12,892,296
<b>Operating Expenses and Equipment</b>										
General Expense	\$ 72,962						\$ 72,962	\$ 495,450	\$ 128,249	\$ 557,770
Printing	\$ 3,593	\$ (154)					\$ 3,440	\$ 20,000	\$ 3,293	\$ 30,000
Telecommunications	\$ 19,992						\$ 19,992	\$ 107,500	\$ 14,050	\$ 95,650
Postage	\$ 17,051						\$ 17,051	\$ 82,500	\$ 23,753	\$ 70,000
Insurance								\$ 6,150		\$ 5,750
In-State Travel	\$ 4,386	\$ 200	\$ 659				\$ 5,246	\$ 33,600	\$ 1,735	\$ 27,800
Out-of-State Travel	\$ 1,617						\$ 1,617	\$ 2,000	\$ 1,174	\$ 1,000
Training	\$ 699		\$ 1,205				\$ 1,904	\$ 17,000	\$ 5,376	\$ 18,000
Security Services	\$ 225						\$ 225	\$ 2,400	\$ 285	\$ 1,100
Facility Operations	\$ 43,860						\$ 43,860	\$ 460,298	\$ 94,813	\$ 425,331
Utilities	\$ 34						\$ 34	\$ 22,000	\$ (3,110)	\$ 10,000
Contracted Services	\$ 435,438	\$ 61,482	\$ 17,008				\$ 513,928	\$ 2,375,158	\$ 411,108	\$ 2,174,415
Consulting and Professional Services	\$ 5,352						\$ 5,352	\$ 47,000	\$ 5,269	\$ 47,500
Information Technology	\$ 237,018						\$ 237,018	\$ 365,577	\$ 217,932	\$ 559,035
Major Equipment	\$ (105)						\$ (105)	\$ 380,786		\$ 24,000
Other Items of Expense	\$ 518						\$ 518	\$ 2,650	\$ 395	\$ 2,600
	\$ 842,841	\$ 61,529	\$ 18,872				\$ 923,041	\$ 4,420,089	\$ 904,322	\$ 4,049,951
<b>Special Items of Expense</b>										
Grand Jury		\$ 880					\$ 880	\$ 400	\$ 264	\$ 500
Jury Costs	\$ 23,176						\$ 23,176	\$ 90,000	\$ 21,533	\$ 105,000
Judgements, Settlements and Claims								\$ 310,000		\$ 310,000
Debt Service										
Other	\$ 0						\$ 0			
<b>Capital Costs</b>										
<b>Internal Cost Recovery</b>										
Prior Year Expense Adjustment								\$ 0		\$ 0
	\$ 23,176	\$ 880					\$ 24,055	\$ 400,400	\$ 21,796	\$ 415,500
<b>Total Expenditures</b>	<b>\$ 3,370,893</b>	<b>\$ 63,174</b>	<b>\$ 18,872</b>				<b>\$ 3,452,639</b>	<b>\$ 16,678,048</b>	<b>\$ 3,363,627</b>	<b>\$ 17,357,747</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 2,801,246</b>	<b>\$ 16,759</b>	<b>\$ (18,872)</b>				<b>\$ 2,799,133</b>	<b>\$ (143,941)</b>	<b>\$ 2,570,645</b>	<b>\$ (1,288,948)</b>
<b>Operating Transfers In (Out)</b>										
<b>Fund Balance (Deficit)</b>										
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)	\$ 3,667,528	\$ 199,702	\$ (18,872)	\$ 2,504,005			\$ 6,352,362	\$ 3,409,288	\$ 7,129,732	\$ 3,261,138

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

For the month ended September										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 702,007	\$ 59,937					\$ 761,944	\$ 3,711,604	\$ 789,957	\$ 4,125,982
Traffic & Other Infractions	\$ 124,303	\$ 346					\$ 124,650	\$ 915,184	\$ 151,538	\$ 909,458
Other Criminal Cases	\$ 225,725	\$ 541					\$ 226,265	\$ 1,694,715	\$ 207,245	\$ 1,957,639
Civil	\$ 184,178	\$ 2,405					\$ 186,583	\$ 783,422	\$ 173,817	\$ 1,306,721
Family & Children Services	\$ 174,959	\$ 15,933					\$ 190,891	\$ 1,102,850	\$ 151,555	\$ 1,125,121
Probate, Guardianship & Mental Health Services	\$ 22,186	\$ 603					\$ 22,789	\$ 334,515	\$ 43,970	\$ 22,500
Juvenile Dependency Services		\$ 192,741					\$ 192,741	\$ 751,397	\$ 122,120	\$ 739,648
Juvenile Delinquency Services	\$ 12,499	\$ 3,127					\$ 15,626	\$ 68,400	\$ 16,398	\$ 73,317
Other Court Operations	\$ 15,254	\$ 2,179					\$ 17,433	\$ 94,506	\$ 11,523	\$ 371,850
Court Interpreters	\$ 98,815	\$ 77,684	\$ 799				\$ 177,298	\$ 942,834	\$ 193,561	\$ 800,000
Jury Services	\$ 25,399	\$ 29,715	\$ 23,256				\$ 78,370	\$ 134,000	\$ 59,520	\$ 128,600
Security		\$ 3,229					\$ 3,229	\$ 29,400	\$ 285	\$ 77,100
<b>Trial Court Operations Program</b>	<b>\$ 1,585,325</b>	<b>\$ 388,439</b>	<b>\$ 24,055</b>				<b>\$ 1,997,819</b>	<b>\$ 10,562,827</b>	<b>\$ 1,921,489</b>	<b>\$ 11,637,936</b>
Enhanced Collections		\$ 61,482					\$ 61,482	\$ 485,000	\$ 55,188	\$ 124,000
Other Non-Court Operations								\$ 16,147	\$ 52	\$ 19,176
<b>Non-Court Operations Program</b>		<b>\$ 61,482</b>					<b>\$ 61,482</b>	<b>\$ 501,147</b>	<b>\$ 55,240</b>	<b>\$ 143,176</b>
Executive Office	\$ 60,631	\$ 1,876					\$ 62,507	\$ 300,821	\$ 63,500	\$ 292,824
Fiscal Services	\$ 111,684	\$ 17,159					\$ 128,843	\$ 818,588	\$ 95,549	\$ 1,135,309
Human Resources	\$ 489,690	\$ 15,618					\$ 505,308	\$ 629,228	\$ 409,140	\$ 783,269
Business & Facilities Services	\$ 154,806	\$ 137,411	\$ 0				\$ 292,216	\$ 2,029,785	\$ 355,033	\$ 1,605,010
Information Technology	\$ 103,406	\$ 301,057					\$ 404,463	\$ 1,835,652	\$ 463,676	\$ 1,760,223
<b>Court Administration Program</b>	<b>\$ 920,217</b>	<b>\$ 473,120</b>	<b>\$ 0</b>				<b>\$ 1,393,337</b>	<b>\$ 5,614,074</b>	<b>\$ 1,386,898</b>	<b>\$ 5,576,635</b>
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 2,505,542</b>	<b>\$ 923,041</b>	<b>\$ 24,055</b>				<b>\$ 3,452,639</b>	<b>\$ 16,678,048</b>	<b>\$ 3,363,627</b>	<b>\$ 17,357,747</b>