

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

02/08/2016

Date

Merced

Court

2016/2017 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Merced
Court

2016/2017 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Merced
 Court

2016/2017 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)	140.00	136.5	136.5		

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 December									
Fiscal Year 2016/17									
	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	\$ 75,183	\$ 229,722	\$ (914,604)	\$ 620,000			\$ 40,812	\$ 51,113	\$ 11,941
Payroll	\$ (1,259)	\$ 0						\$ (1,259)	\$ (1,876)
Jury									
Revolving	\$ 27,000							\$ 27,000	\$ 27,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 0
Trust	\$ 0	\$ 0					\$ (16,262)	\$ (16,262)	\$ (1,203)
Credit Card									
Cash on Hand	\$ 10,800							\$ 10,800	\$ 10,800
Cash with County	\$ 0							\$ 0	\$ (203)
Cash Outside of the JCC							\$ 1,620,731	\$ 1,620,731	\$ 1,845,263
Cash Equivalents	\$ 3,159,553						\$ 3,480,779	\$ 6,640,332	\$ 4,868,408
Total Cash and Cash Equivalents	\$ 3,271,277	\$ 229,722	\$ (914,604)	\$ 620,000			\$ 5,126,060	\$ 8,332,456	\$ 6,760,129
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 1,765	\$ 0	\$ 0					\$ 1,765	\$ 1,755
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 40	\$ 0					\$ 9,964	\$ 10,004	\$ 10,064
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 1,249,905					\$ 1,249,905	\$ 45,470
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 623							\$ 623	\$ 358
Total Receivables	\$ 2,428	\$ 0	\$ 1,249,905				\$ 9,964	\$ 1,262,296	\$ 57,647
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									\$ 0
Other Assets	\$ 310,000			\$ 1,889,466				\$ 2,199,466	\$ 2,173,134
Total Other Assets	\$ 310,000			\$ 1,889,466				\$ 2,199,466	\$ 2,173,134
Total Assets	\$ 3,583,705	\$ 229,722	\$ 335,301	\$ 2,509,466			\$ 5,136,024	\$ 11,794,218	\$ 8,990,909
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 6,222	\$ 0	\$ 0				\$ 0	\$ 6,222	\$ 946
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 623	\$ 623	\$ 358
Due to Other Courts									
Due to State	\$ 223,008							\$ 223,008	\$ 120,500
TC145 Liability							\$ 208,083	\$ 208,083	\$ 162,746
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 497							\$ 497	\$ 1,902
Interest							\$ 946	\$ 946	\$ 76
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 229,727	\$ 0	\$ 0				\$ 209,652	\$ 439,379	\$ 286,529
Civil							\$ 3,034,837	\$ 3,034,837	\$ 651,434
Criminal							\$ 122,410	\$ 122,410	\$ 58,969
Unreconciled - Civil and Criminal							\$ 9,093	\$ 9,093	\$ 313,549
Trust Held Outside of the JCC							\$ 1,620,731	\$ 1,620,731	\$ 1,845,263
Trust Interest Payable							\$ 11,816	\$ 11,816	\$ 8,866
Miscellaneous Trust									
Total Trust Deposits							\$ 4,798,886	\$ 4,798,886	\$ 2,878,080
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 59,350							\$ 59,350	\$ 22,702
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0	\$ 0						\$ 0	\$ 20
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 59,350	\$ 0						\$ 59,350	\$ 22,722
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							\$ 119,958	\$ 119,958	\$ 10,650
Fees - Partial Payment & Overpayment							\$ 1,615	\$ 1,615	\$ 1,665
Uncleared Collections							\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 23,951		\$ 6,417				\$ 127,486	\$ 157,854	\$ 48,596
Total Liabilities	\$ 313,028	\$ 0	\$ 6,417				\$ 5,136,024	\$ 5,455,469	\$ 3,235,928
Total Fund Balance	\$ 3,270,677	\$ 229,722	\$ 328,884	\$ 2,509,466				\$ 6,338,749	\$ 5,754,982
Total Liabilities and Fund Balance	\$ 3,583,705	\$ 229,722	\$ 335,301	\$ 2,509,466			\$ 5,136,024	\$ 11,794,218	\$ 8,990,909

Reviewed by
K. Brasier 2/8/17

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 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)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
REVENUES													
State Financing Sources													
Trial Court Trust Fund	\$ 7,895,569	\$ 25,093					\$ 7,920,662	\$ 12,012,012	\$ 7,157,461	\$ 11,898,645			
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 33,190	\$ (929)	\$ 33,190			
Judges' Compensation (45.25)													
Court Interpreter (45.45)	\$ 432,373						\$ 432,373	\$ 825,000	\$ 481,247	\$ 800,000			
Civil Coordination Reimbursement (45.55)	\$ 351,083						\$ 351,083	\$ 909,763	\$ 247,210	\$ 900,714			
MOU Reimbursements (45.10 and General)	\$ 774,827						\$ 774,827	\$ 774,827	\$ 774,827	\$ 774,827			
Other Miscellaneous	\$ 9,453,852	\$ 25,093					\$ 9,478,945	\$ 14,554,792	\$ 8,659,816	\$ 14,407,376			
Grants													
AB 1058 Commissioner/Facilitator			\$ 469,019				\$ 469,019	\$ 844,393	\$ (127,620)	\$ 840,534			
Other Judicial Council Grants			\$ 54,094				\$ 54,094	\$ 291,622	\$ 57,470	\$ 340,489			
Non-Judicial Council Grants			\$ 523,112				\$ 523,112	\$ 1,136,015	\$ (70,150)	\$ 1,181,023			
Other Financing Sources													
Interest Income	\$ 3,656	\$ 235		\$ 5,461			\$ 9,352	\$ 28,000	\$ 2,621	\$ 22,500			
Investment Income													
Donations													
Local Fees	\$ 142,972	\$ 13,693					\$ 156,664	\$ 276,400	\$ 88,818	\$ 246,000			
Non-Fee Revenues	\$ 24,993						\$ 24,993			\$ 2,500			
Enhanced Collections		\$ 142,376					\$ 142,376	\$ 485,000	\$ 131,049	\$ 124,000			
Escheatment	\$ 281						\$ 281						
Prior Year Revenue	\$ 0						\$ 0						
County Program - Restricted		\$ 13,357					\$ 13,357	\$ 40,400	\$ 12,462	\$ 41,500			
Reimbursement Other	\$ 1,506						\$ 1,506	\$ 13,500	\$ (10,090)	\$ 23,900			
Sale of Fixed Assets													
Other Miscellaneous	\$ 123						\$ 123			\$ 20,000			
	\$ 173,531	\$ 169,660		\$ 5,461			\$ 348,652	\$ 843,300	\$ 224,860	\$ 480,400			
Total Revenues	\$ 9,627,383	\$ 194,753	\$ 523,112	\$ 5,461			\$ 10,350,710	\$ 16,534,107	\$ 8,814,526	\$ 16,068,799			
EXPENDITURES													
Personal Services													
Salaries - Permanent	\$ 2,956,438	\$ 3,034	\$ 71,092				\$ 3,030,564	\$ 6,352,236	\$ 2,958,407	\$ 6,951,727			
Temp Help								\$ 14,574		\$ 18,878			
Overtime	\$ 17,262						\$ 17,262	\$ 30,000	\$ 9,421	\$ 50,000			
Staff Benefits	\$ 2,473,231	\$ 306	\$ 44,654				\$ 2,518,190	\$ 5,460,769	\$ 2,623,098	\$ 5,871,891			
	\$ 5,446,931	\$ 3,340	\$ 115,746				\$ 5,566,016	\$ 11,857,579	\$ 5,590,926	\$ 12,892,296			
Operating Expenses and Equipment													
General Expense	\$ 189,841						\$ 189,841	\$ 495,450	\$ 326,149	\$ 557,770			
Printing	\$ 9,228	\$ (154)					\$ 9,075	\$ 20,000	\$ 6,337	\$ 30,000			
Telecommunications	\$ 74,082						\$ 74,082	\$ 107,500	\$ 38,547	\$ 95,850			
Postage	\$ 35,434						\$ 35,434	\$ 82,500	\$ 41,728	\$ 70,000			
Insurance	\$ 5,866						\$ 5,866	\$ 6,150	\$ 5,119	\$ 5,750			
In-State Travel	\$ 13,323	\$ 200	\$ 2,059				\$ 15,582	\$ 33,600	\$ 12,095	\$ 27,800			
Out-of-State Travel	\$ 1,617						\$ 1,617	\$ 2,000	\$ 1,174	\$ 1,000			
Training	\$ 4,250		\$ 1,205				\$ 5,455	\$ 17,000	\$ 11,183	\$ 18,000			
Security Services	\$ 1,660						\$ 1,660	\$ 2,400	\$ 570	\$ 1,100			
Facility Operations	\$ 157,659						\$ 157,659	\$ 460,298	\$ 221,744	\$ 425,331			
Utilities	\$ 332						\$ 332	\$ 22,000	\$ (2,609)	\$ 10,000			
Contracted Services	\$ 911,349	\$ 144,008	\$ 52,070				\$ 1,107,427	\$ 2,375,158	\$ 1,013,468	\$ 2,174,415			
Consulting and Professional Services	\$ 11,964						\$ 11,964	\$ 47,000	\$ 20,053	\$ 47,500			
Information Technology	\$ 281,983						\$ 281,983	\$ 365,577	\$ 276,684	\$ 559,035			
Major Equipment	\$ 32,741						\$ 32,741	\$ 380,786		\$ 24,000			
Other Items of Expense	\$ 1,583						\$ 1,583	\$ 2,650	\$ 1,564	\$ 2,800			
	\$ 1,732,914	\$ 144,054	\$ 55,334				\$ 1,932,302	\$ 4,420,069	\$ 1,973,807	\$ 4,049,951			
Special Items of Expense													
Grand Jury		\$ 580					\$ 580	\$ 400	\$ 413	\$ 500			
Jury Costs	\$ 66,293						\$ 66,293	\$ 90,000	\$ 44,484	\$ 105,000			
Judgements, Settlements and Claims								\$ 310,000		\$ 310,000			
Debt Service													
Other	\$ 0						\$ 0						
Capital Costs													
Internal Cost Recovery	\$ (23,149)		\$ 23,149				\$ 0	\$ 0		\$ 0			
Prior Year Expense Adjustment	\$ 43,143	\$ 580	\$ 23,149				\$ 66,872	\$ 400,400	\$ 44,897	\$ 415,500			
Total Expenditures	\$ 7,222,988	\$ 147,973	\$ 194,229	\$ 5,461			\$ 7,565,190	\$ 16,678,046	\$ 7,609,630	\$ 17,357,747			
Excess (Deficit) of Revenues Over Expenditures	\$ 2,404,395	\$ 46,780	\$ 328,884	\$ 5,461			\$ 2,785,520	\$ (143,941)	\$ 1,204,895	\$ (1,288,948)			
Operating Transfers In (Out)								\$ 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)	\$ 3,270,677	\$ 229,722	\$ 328,884	\$ 2,509,466			\$ 6,338,749	\$ 3,409,288	\$ 5,754,982	\$ 3,261,138			

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

For the month ended December										
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	\$ 1,556,992	\$ 158,626					\$ 1,715,618	\$ 3,711,604	\$ 1,882,876	\$ 4,125,982
Traffic & Other Infractions	\$ 266,871	\$ 535					\$ 267,406	\$ 915,184	\$ 307,172	\$ 909,458
Other Criminal Cases	\$ 521,129	\$ 1,529					\$ 522,658	\$ 1,694,715	\$ 466,916	\$ 1,957,639
Civil	\$ 400,058	\$ 5,704					\$ 405,762	\$ 783,422	\$ 394,602	\$ 1,306,721
Family & Children Services	\$ 397,258	\$ 38,394					\$ 435,651	\$ 1,102,850	\$ 345,204	\$ 1,125,121
Probate, Guardianship & Mental Health Services	\$ 58,560	\$ 2,076					\$ 60,636	\$ 334,515	\$ 103,341	\$ 22,500
Juvenile Dependency Services		\$ 349,616					\$ 349,616	\$ 751,397	\$ 287,082	\$ 739,648
Juvenile Delinquency Services	\$ 28,162	\$ 5,472					\$ 33,635	\$ 68,400	\$ 35,407	\$ 73,317
Other Court Operations	\$ 33,956	\$ 4,934					\$ 38,890	\$ 94,506	\$ 31,414	\$ 371,850
Court Interpreters	\$ 201,292	\$ 159,063	\$ 499				\$ 360,855	\$ 942,834	\$ 396,378	\$ 800,000
Jury Services	\$ 57,062	\$ 43,362	\$ 66,373				\$ 166,797	\$ 134,000	\$ 145,939	\$ 128,600
Security		\$ 9,161					\$ 9,161	\$ 29,400	\$ 52,357	\$ 77,100
Trial Court Operations Program	\$ 3,521,340	\$ 778,471	\$ 66,872				\$ 4,366,683	\$ 10,562,827	\$ 4,448,687	\$ 11,637,936
Enhanced Collections		\$ 142,408					\$ 142,408	\$ 485,000	\$ 142,284	\$ 124,000
Other Non-Court Operations								\$ 16,147	\$ 52	\$ 19,176
Non-Court Operations Program		\$ 142,408					\$ 142,408	\$ 501,147	\$ 142,336	\$ 143,176
Executive Office	\$ 144,539	\$ 2,832			\$ 0		\$ 147,371	\$ 300,821	\$ 144,917	\$ 292,824
Fiscal Services	\$ 234,101	\$ 55,394			\$ 0		\$ 289,495	\$ 818,588	\$ 261,201	\$ 1,135,309
Human Resources	\$ 1,014,539	\$ 44,499			\$ 0		\$ 1,059,038	\$ 629,228	\$ 985,219	\$ 783,269
Business & Facilities Services	\$ 370,110	\$ 413,446	\$ 0		\$ 0		\$ 783,556	\$ 2,029,785	\$ 838,211	\$ 1,605,010
Information Technology	\$ 281,388	\$ 495,251			\$ 0		\$ 776,639	\$ 1,835,652	\$ 789,059	\$ 1,760,223
Court Administration Program	\$ 2,044,676	\$ 1,011,423	\$ 0		\$ 0		\$ 3,056,099	\$ 5,614,074	\$ 3,018,607	\$ 5,576,635
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,566,016	\$ 1,932,302	\$ 66,872		\$ 0		\$ 7,565,190	\$ 16,678,048	\$ 7,609,630	\$ 17,357,747

SUPERIOR COURTS OF STATE OF CALIFORNIA
 SUPERIOR COURT OF Merced

BALANCE SHEET STATEMENT

Fiscal Year: 2016 Period: 6 - DECEMBER
 Fund: * CONSOLIDATED
 Transaction: ZGL011
 UserID: KBETTENCOURT

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ACCOUNTS	YTD 2016
100000 POOLED CASH	108,634.65
100025 DISB CHECK-OPERATIONS	57,521.30-
100165 TRUST DISBURSEMENT CHECK	16,261.72-
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	1,620,730.64
120050 SHORT TERM INVESTMENTS-LAIF	3,078,627.09
120051 S/T INVEST-BLACKROCK	3,561,705.40
122001 PAYROLL CLEARING	1,258.84-
** Cash and Cash Equivalents	8,332,455.92 ✓
131201 A/R (CUSTOMER)	1,765.00
131202 A/R-FRM OTH GOV-CUST	40.00
131204 A/R-FRM JCC-CUST	1,249,904.87
140012 OPS-DUE FROM DIST	622.52
150001 A/R - DUE FM OTH GOV	9,963.82
* Receivables	1,262,296.21 ✓
** Accounts Receivable	1,262,296.21
260010 DEPOSITS WITH OTHERS	2,199,465.80
** Other Assets	2,199,465.80 ✓
*** ASSETS	11,794,217.93 ✓
301001 A/P - GENERAL	6,172.25-
301004 A/P - ELECTRONIC PAYABLES	49.95-
311403 INTEREST CONTROL ACCOUNT	913.24-
314012 DIST-DUE TO OPS	622.52-
321501 A/P DUE TO STATE	223,008.00-
321600 A/P - TC145 LIABILITY	208,082.85-
323001 A/P - SALES & USE TAX	496.87-
323010 TREASURY INTEREST PAYABLE	33.23-
** Accounts Payable	439,378.91- ✓
341001 ADVANCE REVENUE	6,416.92-
351003 LIABFORDEP-STALE OPS	23,951.05-
353002 CIVIL TRUST-INTERPLEADER	2,642,058.93-
353003 CIVIL TRUST - OTHER	145,645.15-
353004 JURY FEES	119,957.95-
353017 CIVIL TRUST - FAMILY LAW	342.00-
353018 CIVIL TRUST-FMLY CRT	300.00-
353021 CIVIL TRUST - INTERPLEADER	100,000.00-
353022 CIVL TRUST-CRT REPR	60,172.44-

353023	CIVIL TRUST-APL TRAN	85,843.43-
353025	CIVIL TRUST-EVICTION	199.95-
353026	CIVIL TRUST - WITNESS FEES	275.00-
353031	OVERPAYMENT OF FEES	1,615.00-
353039	UNREC TRUST-CVL,CRM	9,092.67-
353051	CRIMINAL FINES HOLD	122,409.50-
353080	LIABFORDEP-STALETRST	5,913.35-
353090	FUNDS OUTSIDE JCC	1,620,730.64-
353999	INTEREST PAYABLE	11,816.32-
374702	BEN PAY-MED EE & ER	51,322.24-
374703	BEN PAY-DEN EE & ER	5,804.97-
374704	BEN PAY-VIS EE & ER	981.23-
374705	BEN PAY-LIFE EE & ER	1,241.52-
**	Current Liabilities	5,016,090.26-
535001	RESERVE FOR ENCUMBRANCES	675,724.93-
552001	FUND BALANCE - RESTRICTED	2,686,946.80-
552002	FUND BALANCE - COMMITTED	710,134.31-
553001	FUND BALANCE - ASSIGNED	156,147.78-
615001	ENCUMBRANCES	675,724.93
700000..999999	CY Fund Balance	2,785,519.87-
**	Fund Balances	6,338,748.76-
***	LIABILITIES/ FUND BALANCES	11,794,217.93-
****	BALANCE SHEET TOTAL	