

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

12/05/2017

Date

Merced

Court

2017-2018 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Merced

Court

2017-2018 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Merced

Court

2017-2018 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)	142.90	127.65			

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 September										
Fiscal Year 2017/18										
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	2016/17
	General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant							
ASSETS										
Operations	\$ (755,858)	\$ 241,082	\$ (158,135)	\$ 620,000			\$ 32,819	\$ (20,093)	\$ 121,276	
Payroll	\$ 719							\$ 719	\$ (6)	
Jury										
Revolving	\$ 27,000							\$ 27,000	\$ 27,000	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust	\$ 0	\$ 0					\$ (3,366)	\$ (3,366)	\$ (7,126)	
Credit Card								\$ 10,800	\$ 10,800	
Cash on Hand	\$ 10,800							\$ 0	\$ 0	
Cash with County	\$ 0							\$ 0	\$ 0	
Cash Outside of the JCC								\$ 1,575,259	\$ 1,845,263	
Cash Equivalents	\$ 3,686,307							\$ 3,439,841	\$ 5,361,694	
Total Cash and Cash Equivalents	\$ 2,968,968	\$ 241,082	\$ (158,135)	\$ 620,000			\$ 5,044,552	\$ 8,716,467	\$ 7,358,902	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 1,691	\$ 0	\$ 0					\$ 1,691	\$ 1,837	
Dishonored Checks										
Due From Employee									\$ 0	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments	\$ 260	\$ 0					\$ 9,964	\$ 10,224	\$ 10,497	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 138,784					\$ 138,784	\$ 726,792	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 1,247							\$ 1,247	\$ 842	
Total Receivables	\$ 3,198	\$ 0	\$ 138,784				\$ 9,964	\$ 151,946	\$ 739,968	
Prepaid Expenses - General	\$ 159,919							\$ 159,919		
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 159,919							\$ 159,919		
Other Assets	\$ 310,000			\$ 1,903,690				\$ 2,213,690	\$ 2,194,005	
Total Other Assets	\$ 310,000			\$ 1,903,690				\$ 2,213,690	\$ 2,194,005	
Total Assets	\$ 3,442,085	\$ 241,082	\$ (19,351)	\$ 2,523,690			\$ 5,054,515	\$ 11,242,022	\$ 10,292,875	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 2,166	\$ 0	\$ 0				\$ 0	\$ 2,166	\$ 105	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,247	\$ 1,247	\$ 842	
Due to Other Courts										
Due to State	\$ 172,249							\$ 172,249	\$ 260,176	
TC145 Liability							\$ 253,015	\$ 253,015	\$ 228,701	
Due to Other Governments	\$ 0							\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 242							\$ 242	\$ 312	
Interest							\$ 2,543	\$ 2,543	\$ 293	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0		\$ 0					\$ 0	\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 174,657	\$ 0	\$ 0				\$ 256,805	\$ 431,462	\$ 490,428	
Civil							\$ 2,887,354	\$ 2,887,354	\$ 1,044,850	
Criminal							\$ 176,003	\$ 176,003	\$ 162,704	
Unreconciled - Civil and Criminal							\$ 9,093	\$ 9,093	\$ 313,549	
Trust Held Outside of the JCC							\$ 1,575,259	\$ 1,575,259	\$ 1,845,263	
Trust Interest Payable							\$ 25,216	\$ 25,216	\$ 10,300	
Miscellaneous Trust										
Total Trust Deposits							\$ 4,672,924	\$ 4,672,924	\$ 3,376,666	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ 70,480							\$ 70,480	\$ 24,873	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 0							\$ 0	\$ 0	
Payroll Clearing								\$ 0	\$ 0	
Total Payroll Liabilities	\$ 70,480							\$ 70,480	\$ 24,873	
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 6,417	
Liabilities For Deposits	\$ 40,850	\$ 23					\$ 5,913	\$ 46,787	\$ 29,864	
Jury Fees - Non-Interest							\$ 117,258	\$ 117,258	\$ 10,650	
Fees - Partial Payment & Overpayment							\$ 1,615	\$ 1,615	\$ 1,615	
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 40,850	\$ 23	\$ 0				\$ 124,786	\$ 165,660	\$ 48,546	
Total Liabilities	\$ 285,987	\$ 23	\$ 0				\$ 5,054,515	\$ 5,340,526	\$ 3,940,513	
Total Fund Balance	\$ 3,156,098	\$ 241,059	\$ (19,351)	\$ 2,523,690				\$ 5,901,496	\$ 6,352,362	
Total Liabilities and Fund Balance	\$ 3,442,085	\$ 241,082	\$ (19,351)	\$ 2,523,690			\$ 5,054,515	\$ 11,242,022	\$ 10,292,875	

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 2017/18											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2016/17		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 5,594,060	\$ 4,839					\$ 5,598,899	\$ 11,620,523	\$ 5,825,646	\$ 12,012,012	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 77,750	\$ 0	\$ 33,190	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 126,318						\$ 126,318	\$ 825,000	\$ 186,463	\$ 825,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 82,020						\$ 82,020	\$ 1,029,326	\$ 108,421	\$ 909,763	
Other Miscellaneous								\$ 774,827		\$ 774,827	
	\$ 5,802,398	\$ 4,839					\$ 5,807,237	\$ 14,327,426	\$ 6,120,530	\$ 14,554,792	
Grants											
AB 1058 Commissioner/Facilitator			\$ (31)				\$ (31)	\$ 845,015	\$ 0	\$ 844,393	
Other Judicial Council Grants								\$ 638,718		\$ 291,622	
Non-Judicial Council Grants											
			\$ (31)				\$ (31)	\$ 1,483,733	\$ 0	\$ 1,136,015	
Other Financing Sources											
Interest Income	\$ 929	\$ 33		\$ 6,589			\$ 7,550	\$ 47,000	\$ 412	\$ 28,000	
Investment Income											
Donations											
Local Fees	\$ 59,405	\$ 9,800					\$ 69,205	\$ 351,050	\$ 68,440	\$ 276,400	
Non-Fee Revenues								\$ 60,000			
Enhanced Collections		\$ 72,111					\$ 72,111	\$ 402,000	\$ 61,482	\$ 485,000	
Escheatment								\$ 126,000			
Prior Year Revenue									\$ (399)		
County Program - Restricted		\$ 2,769					\$ 2,769	\$ 41,800	\$ 2,661	\$ 40,400	
Reimbursement Other	\$ 812						\$ 812	\$ 10,000	\$ (1,355)	\$ 13,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0	\$ 6,600			
	\$ 61,146	\$ 84,712		\$ 6,589			\$ 152,447	\$ 1,044,450	\$ 131,242	\$ 843,300	
Total Revenues	\$ 5,863,544	\$ 89,551	\$ (31)	\$ 6,589			\$ 5,959,654	\$ 16,855,609	\$ 6,251,772	\$ 16,534,107	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,354,684	\$ 0					\$ 1,354,684	\$ 6,662,277	\$ 1,334,076	\$ 6,352,236	
Temp Help										\$ 14,574	
Overtime	\$ 4,554						\$ 4,554	\$ 35,000	\$ 7,332	\$ 30,000	
Staff Benefits	\$ 1,258,804						\$ 1,258,804	\$ 5,454,427	\$ 1,164,135	\$ 5,460,769	
	\$ 2,618,042	\$ 0					\$ 2,618,042	\$ 12,151,704	\$ 2,505,542	\$ 11,857,579	
Operating Expenses and Equipment											
General Expense	\$ 22,314	\$ 955	\$ 161				\$ 23,430	\$ 326,000	\$ 72,962	\$ 495,450	
Printing	\$ 3,185						\$ 3,185	\$ 22,000	\$ 3,440	\$ 20,000	
Telecommunications	\$ 31,850						\$ 31,850	\$ 152,100	\$ 19,992	\$ 107,500	
Postage	\$ 13,417						\$ 13,417	\$ 92,000	\$ 17,051	\$ 82,500	
Insurance								\$ 6,600		\$ 6,150	
In-State Travel	\$ 3,589		\$ 711				\$ 4,300	\$ 28,600	\$ 5,246	\$ 33,600	
Out-of-State Travel	\$ 2,207						\$ 2,207	\$ 4,500	\$ 1,617	\$ 2,000	
Training	\$ 1,548		\$ 555				\$ 2,103	\$ 14,000	\$ 1,904	\$ 17,000	
Security Services	\$ 625						\$ 625	\$ 2,400	\$ 225	\$ 2,400	
Facility Operations	\$ 73,746		\$ 2,612				\$ 76,358	\$ 580,975	\$ 43,860	\$ 460,298	
Utilities	\$ 326						\$ 326	\$ 2,500	\$ 34	\$ 22,000	
Contracted Services	\$ 506,693	\$ 102,196	\$ 15,312				\$ 624,201	\$ 2,574,616	\$ 513,928	\$ 2,375,158	
Consulting and Professional Services	\$ 4,845						\$ 4,845	\$ 47,880	\$ 5,352	\$ 47,000	
Information Technology	\$ 353,743						\$ 353,743	\$ 440,905	\$ 237,018	\$ 365,577	
Major Equipment	\$ (2,773)						\$ (2,773)	\$ 698,038	\$ (105)	\$ 380,786	
Other Items of Expense	\$ 429						\$ 429	\$ 3,650	\$ 518	\$ 2,650	
	\$ 1,015,743	\$ 103,151	\$ 19,351				\$ 1,138,245	\$ 4,996,764	\$ 923,041	\$ 4,420,069	
Special Items of Expense											
Grand Jury		\$ 3,635					\$ 3,635	\$ 800	\$ 880	\$ 400	
Jury Costs	\$ 29,464						\$ 29,464	\$ 103,000	\$ 23,176	\$ 90,000	
Judgements, Settlements and Claims											
Debt Service								\$ 310,000		\$ 310,000	
Other									\$ 0	\$ 0	
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment											
	\$ 29,464	\$ 3,635					\$ 33,099	\$ 413,800	\$ 24,055	\$ 400,400	
Total Expenditures	\$ 3,663,249	\$ 106,786	\$ 19,351				\$ 3,789,387	\$ 17,562,268	\$ 3,452,639	\$ 16,678,048	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,200,295	\$ (17,235)	\$ (19,382)	\$ 6,589			\$ 2,170,267	\$ (706,659)	\$ 2,799,133	\$ (143,941)	
Operating Transfers In (Out)	\$ (31)		\$ 31				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 955,834	\$ 258,294	\$ 0	\$ 2,517,101			\$ 3,731,228	\$ 3,731,228	\$ 3,553,229	\$ 3,553,229	
Ending Balance (Deficit)	\$ 3,156,098	\$ 241,059	\$ (19,351)	\$ 2,523,690			\$ 5,901,496	\$ 3,024,569	\$ 6,352,362	\$ 3,409,288	

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

	For the month ended September									
	Fiscal Year 2017/18							2016/17		
	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	\$ 679,704	\$ 58,477					\$ 738,182	\$ 3,927,335	\$ 761,944	\$ 3,711,604
Traffic & Other Infractions	\$ 140,786	\$ 331					\$ 141,117	\$ 644,666	\$ 124,650	\$ 915,184
Other Criminal Cases	\$ 228,081	\$ 129					\$ 228,210	\$ 1,286,312	\$ 226,265	\$ 1,694,715
Civil	\$ 177,866	\$ 894					\$ 178,760	\$ 790,117	\$ 186,583	\$ 783,422
Family & Children Services	\$ 171,712	\$ 15,882					\$ 187,594	\$ 1,345,048	\$ 190,891	\$ 1,102,850
Probate, Guardianship & Mental Health Services	\$ 37,910	\$ (4,958)					\$ 32,951	\$ 350,722	\$ 22,789	\$ 334,515
Juvenile Dependency Services		\$ 192,750					\$ 192,750	\$ 844,260	\$ 192,741	\$ 751,397
Juvenile Delinquency Services	\$ 12,567	\$ 2,401					\$ 14,968	\$ 80,417	\$ 15,626	\$ 68,400
Other Court Operations	\$ 33,796	\$ 943					\$ 34,739	\$ 119,970	\$ 17,433	\$ 94,506
Court Interpreters	\$ 73,954	\$ 134,606					\$ 208,560	\$ 825,000	\$ 177,298	\$ 942,834
Jury Services	\$ 13,090	\$ 29,331	\$ 29,464				\$ 71,885	\$ 154,892	\$ 78,370	\$ 134,000
Security		\$ 625					\$ 625	\$ 7,400	\$ 3,229	\$ 29,400
Trial Court Operations Program	\$ 1,569,465	\$ 431,411	\$ 29,464				\$ 2,030,340	\$ 10,376,139	\$ 1,997,819	\$ 10,562,827
Enhanced Collections		\$ 100,091					\$ 100,091	\$ 402,000	\$ 61,482	\$ 485,000
Other Non-Court Operations	\$ 0	\$ 438	\$ 3,635				\$ 4,073	\$ 9,800		\$ 16,147
Non-Court Operations Program	\$ 0	\$ 100,529	\$ 3,635				\$ 104,163	\$ 411,800	\$ 61,482	\$ 501,147
Executive Office	\$ 61,254	\$ 643					\$ 61,897	\$ 284,155	\$ 62,507	\$ 300,821
Fiscal Services	\$ 76,851	\$ 20,323					\$ 97,174	\$ 1,284,060	\$ 128,843	\$ 818,588
Human Resources	\$ 577,138	\$ 17,041					\$ 594,178	\$ 617,903	\$ 505,308	\$ 629,228
Business & Facilities Services	\$ 222,521	\$ 174,805					\$ 397,326	\$ 2,745,752	\$ 292,216	\$ 2,029,785
Information Technology	\$ 110,814	\$ 393,493					\$ 504,308	\$ 1,842,459	\$ 404,463	\$ 1,835,652
Court Administration Program	\$ 1,048,577	\$ 606,306					\$ 1,654,883	\$ 6,774,329	\$ 1,393,337	\$ 5,614,074
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,618,042	\$ 1,138,245	\$ 33,099				\$ 3,789,387	\$ 17,562,268	\$ 3,452,639	\$ 16,678,048