

## 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.



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Signature of Presiding Judge or Court Executive

**2/09/2018**

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Date

**Merced**

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Court

**2017-2018 Q2**

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

**Merced**

Court

**2017-2018 Q2**

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

**Merced**  
 Court

**2017-2018 Q2**

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)	142.90	127.65	128.65		

<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 December									
Fiscal Year 2017/18									
	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	\$ (817,161)	\$ 360,369	\$ (75,810)	\$ 620,000			\$ 18,299	\$ 105,697	\$ 51,113
Payroll	\$ 926							\$ 926	\$ (1,259)
Jury									
Revolving	\$ 27,000							\$ 27,000	\$ 27,000
Other									
Distribution							\$ (111,113)	\$ (111,113)	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0	\$ 0					\$ (27,057)	\$ (27,057)	\$ (16,262)
Credit Card									
Cash on Hand	\$ 10,800							\$ 10,800	\$ 10,800
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC							\$ 1,575,259	\$ 1,575,259	\$ 1,620,731
Cash Equivalents	\$ 3,142,832						\$ 3,394,403	\$ 6,537,235	\$ 6,640,332
<b>Total Cash and Cash Equivalents</b>	<b>\$ 2,364,397</b>	<b>\$ 360,369</b>	<b>\$ (75,810)</b>	<b>\$ 620,000</b>			<b>\$ 4,849,790</b>	<b>\$ 8,118,746</b>	<b>\$ 8,332,456</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 0	\$ 0					\$ 0	\$ 1,765
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 5,482	\$ 0					\$ 9,964	\$ 15,446	\$ 10,004
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 34,799					\$ 34,799	\$ 1,249,905
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,556							\$ 1,556	\$ 623
<b>Total Receivables</b>	<b>\$ 7,038</b>	<b>\$ 0</b>	<b>\$ 34,799</b>				<b>\$ 9,964</b>	<b>\$ 51,801</b>	<b>\$ 1,262,296</b>
Prepaid Expenses - General	\$ 159,919							\$ 159,919	
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 159,919</b>							<b>\$ 159,919</b>	
Other Assets	\$ 310,000			\$ 1,903,690				\$ 2,213,690	\$ 2,199,466
<b>Total Other Assets</b>	<b>\$ 310,000</b>			<b>\$ 1,903,690</b>				<b>\$ 2,213,690</b>	<b>\$ 2,199,466</b>
<b>Total Assets</b>	<b>\$ 2,841,354</b>	<b>\$ 360,369</b>	<b>\$ (41,011)</b>	<b>\$ 2,523,690</b>			<b>\$ 4,859,754</b>	<b>\$ 10,544,156</b>	<b>\$ 11,794,218</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 12,786	\$ 0	\$ 0				\$ 800	\$ 13,586	\$ 6,222
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,556	\$ 1,556	\$ 623
Due to Other Courts									
Due to State	\$ 172,249							\$ 172,249	\$ 223,008
TC145 Liability							\$ 185,848	\$ 185,848	\$ 208,083
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 328							\$ 328	\$ 497
Interest							\$ 3,070	\$ 3,070	\$ 946
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0		\$ 0					\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 185,363</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 191,274</b>	<b>\$ 376,637</b>	<b>\$ 439,379</b>
Civil							\$ 2,894,278	\$ 2,894,278	\$ 3,034,837
Criminal							\$ 34,724	\$ 34,724	\$ 122,410
Unreconciled - Civil and Criminal							\$ 9,093	\$ 9,093	\$ 9,093
Trust Held Outside of the JCC							\$ 1,575,259	\$ 1,575,259	\$ 1,620,731
Trust Interest Payable							\$ 31,955	\$ 31,955	\$ 11,816
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 4,545,309</b>	<b>\$ 4,545,309</b>	<b>\$ 4,798,886</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 34,134							\$ 34,134	\$ 59,350
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ 34,134</b>							<b>\$ 34,134</b>	<b>\$ 59,350</b>
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 6,417
Liabilities For Deposits	\$ 40,820	\$ 23					\$ 5,913	\$ 46,757	\$ 29,864
Jury Fees - Non-Interest							\$ 117,258	\$ 117,258	\$ 119,958
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 1,615
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 40,820</b>	<b>\$ 23</b>	<b>\$ 0</b>				<b>\$ 123,171</b>	<b>\$ 164,014</b>	<b>\$ 157,854</b>
<b>Total Liabilities</b>	<b>\$ 260,317</b>	<b>\$ 23</b>	<b>\$ 0</b>				<b>\$ 4,859,754</b>	<b>\$ 5,120,094</b>	<b>\$ 5,455,469</b>
<b>Total Fund Balance</b>	<b>\$ 2,581,037</b>	<b>\$ 360,346</b>	<b>\$ (41,011)</b>	<b>\$ 2,523,690</b>				<b>\$ 5,424,062</b>	<b>\$ 6,338,749</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,841,354</b>	<b>\$ 360,369</b>	<b>\$ (41,011)</b>	<b>\$ 2,523,690</b>			<b>\$ 4,859,754</b>	<b>\$ 10,544,156</b>	<b>\$ 11,794,218</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 December											
	Fiscal Year 2017/18								2016/17		
	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects							Debt Service
		Non-Grant	Grant								
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 7,508,912		\$ 19,925					\$ 7,528,837	\$ 11,620,523	\$ 7,920,662	\$ 12,012,012
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 77,750	\$ 0	\$ 33,190	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 329,211						\$ 329,211	\$ 825,000	\$ 432,373	\$ 825,000	
Civil Coordination Reimbursement (0150091)	\$ 410,340						\$ 410,340	\$ 1,029,326	\$ 351,083	\$ 909,763	
MOU Reimbursements (0150010 and General)	\$ 774,827						\$ 774,827	\$ 774,827	\$ 774,827	\$ 774,827	
Other Miscellaneous											
	\$ 9,023,290	\$ 19,925					\$ 9,043,215	\$ 14,327,426	\$ 9,478,945	\$ 14,554,792	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ (1,778)				\$ (1,778)	\$ 845,015	\$ 469,019	\$ 844,393	
Other Judicial Council Grants			\$ 36,547				\$ 36,547	\$ 618,058	\$ 54,094	\$ 291,622	
Non-Judicial Council Grants											
			\$ 34,769				\$ 34,769	\$ 1,463,073	\$ 523,112	\$ 1,136,015	
<b>Other Financing Sources</b>											
Interest Income	\$ 8,298	\$ 449		\$ 6,589			\$ 15,336	\$ 47,000	\$ 9,352	\$ 28,000	
Investment Income											
Donations											
Local Fees	\$ 130,022	\$ 22,487					\$ 152,509	\$ 351,050	\$ 156,664	\$ 276,400	
Non-Fee Revenues		\$ 46,177					\$ 46,177	\$ 60,000	\$ 24,993		
Enhanced Collections		\$ 162,114					\$ 162,114	\$ 402,000	\$ 142,376	\$ 485,000	
Escheatment								\$ 126,000	\$ 281	\$ 0	
Prior Year Revenue											
County Program - Restricted		\$ 20,748					\$ 20,748	\$ 41,800	\$ 13,357	\$ 40,400	
Reimbursement Other	\$ 10,542						\$ 10,542	\$ 10,000	\$ 1,506	\$ 13,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0	\$ 6,600	\$ 123	\$ 0	
	\$ 148,861	\$ 251,975		\$ 6,589			\$ 407,426	\$ 1,044,450	\$ 348,652	\$ 843,300	
<b>Total Revenues</b>	<b>\$ 9,172,151</b>	<b>\$ 271,900</b>	<b>\$ 34,769</b>	<b>\$ 6,589</b>			<b>\$ 9,485,409</b>	<b>\$ 16,834,949</b>	<b>\$ 10,350,710</b>	<b>\$ 16,534,107</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 3,111,194	\$ 0	\$ 2,132				\$ 3,113,326	\$ 6,662,277	\$ 3,030,564	\$ 6,352,236	
Temp Help										\$ 14,574	
Overtime	\$ 9,102						\$ 9,102	\$ 35,000	\$ 17,262	\$ 30,000	
Staff Benefits	\$ 2,577,283		\$ 2,469				\$ 2,579,753	\$ 5,454,427	\$ 2,518,190	\$ 5,460,769	
	\$ 5,697,579	\$ 0	\$ 4,601				\$ 5,702,180	\$ 12,151,704	\$ 5,566,016	\$ 11,857,578	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 80,361	\$ 968	\$ 302				\$ 81,631	\$ 326,000	\$ 189,841	\$ 495,450	
Printing	\$ 8,381						\$ 8,381	\$ 22,000	\$ 9,075	\$ 20,000	
Telecommunications	\$ 72,672						\$ 72,672	\$ 152,100	\$ 74,082	\$ 107,500	
Postage	\$ 43,644						\$ 43,644	\$ 92,000	\$ 35,434	\$ 82,500	
Insurance	\$ 6,020						\$ 6,020	\$ 6,600	\$ 5,866	\$ 6,150	
In-State Travel	\$ 10,952		\$ 2,075				\$ 13,027	\$ 28,600	\$ 15,582	\$ 33,600	
Out-of-State Travel	\$ 2,207						\$ 2,207	\$ 4,500	\$ 1,617	\$ 2,000	
Training	\$ 4,136		\$ 555				\$ 4,691	\$ 14,000	\$ 5,455	\$ 17,000	
Security Services	\$ 910						\$ 910	\$ 2,400	\$ 1,660	\$ 2,400	
Facility Operations	\$ 161,560		\$ 5,224				\$ 166,784	\$ 580,975	\$ 157,659	\$ 460,298	
Utilities	\$ 717						\$ 717	\$ 2,500	\$ 332	\$ 22,000	
Contracted Services	\$ 1,013,965	\$ 165,245	\$ 62,133				\$ 1,241,343	\$ 2,578,616	\$ 1,107,427	\$ 2,375,158	
Consulting and Professional Services	\$ 19,362						\$ 19,362	\$ 47,880	\$ 11,964	\$ 47,000	
Information Technology	\$ 370,191						\$ 370,191	\$ 440,905	\$ 281,983	\$ 365,577	
Major Equipment	\$ (1,727)						\$ (1,727)	\$ 673,378	\$ 32,741	\$ 380,786	
Other Items of Expense	\$ 1,285						\$ 1,285	\$ 3,650	\$ 1,583	\$ 2,650	
	\$ 1,794,636	\$ 166,213	\$ 70,289				\$ 2,031,138	\$ 4,976,104	\$ 1,932,302	\$ 4,420,069	
<b>Special Items of Expense</b>											
Grand Jury		\$ 3,635					\$ 3,635	\$ 800	\$ 580	\$ 400	
Jury Costs	\$ 55,623						\$ 55,623	\$ 103,000	\$ 66,293	\$ 90,000	
Judgements, Settlements and Claims											
Debt Service								\$ 310,000	\$ 0	\$ 310,000	
Other											
<b>Capital Costs</b>											
Internal Cost Recovery	\$ (920)		\$ 920				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 54,703	\$ 3,635	\$ 920				\$ 59,258	\$ 413,800	\$ 66,872	\$ 400,400	
<b>Total Expenditures</b>	<b>\$ 7,546,918</b>	<b>\$ 169,848</b>	<b>\$ 75,610</b>	<b>\$ 6,589</b>			<b>\$ 7,792,576</b>	<b>\$ 17,541,608</b>	<b>\$ 7,565,190</b>	<b>\$ 16,678,048</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 1,625,234</b>	<b>\$ 102,052</b>	<b>\$ (41,041)</b>	<b>\$ 6,589</b>			<b>\$ 1,692,834</b>	<b>\$ (706,659)</b>	<b>\$ 2,785,520</b>	<b>\$ (143,941)</b>	
<b>Operating Transfers In (Out)</b>	<b>\$ (31)</b>		<b>\$ 31</b>				<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>Fund Balance (Deficit)</b>											
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)	\$ 2,581,037	\$ 360,346	\$ (41,011)	\$ 2,523,690			\$ 5,424,062	\$ 3,024,569	\$ 6,338,749	\$ 3,409,288	



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

For the month ended December										
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 1,543,602	\$ 130,424					\$ 1,674,026	\$ 3,927,335	\$ 1,715,618	\$ 3,711,604
Traffic & Other Infractions	\$ 321,543	\$ 1,204					\$ 322,747	\$ 644,666	\$ 267,406	\$ 915,184
Other Criminal Cases	\$ 490,042	\$ 52,885			\$ 920		\$ 543,847	\$ 1,286,312	\$ 522,658	\$ 1,694,715
Civil	\$ 394,216	\$ 5,527					\$ 399,743	\$ 790,117	\$ 405,762	\$ 783,422
Family & Children Services	\$ 408,218	\$ 41,861					\$ 450,079	\$ 1,345,048	\$ 435,651	\$ 1,102,850
Probate, Guardianship & Mental Health Services	\$ 93,591	\$ 2,414					\$ 96,004	\$ 350,722	\$ 60,636	\$ 334,515
Juvenile Dependency Services		\$ 387,092					\$ 387,092	\$ 844,260	\$ 349,616	\$ 751,397
Juvenile Delinquency Services	\$ 28,646	\$ 4,799					\$ 33,445	\$ 80,417	\$ 33,635	\$ 68,400
Other Court Operations	\$ 94,730	\$ 2,698					\$ 97,428	\$ 119,970	\$ 38,890	\$ 94,506
Court Interpreters	\$ 167,338	\$ 260,230					\$ 427,568	\$ 825,000	\$ 360,855	\$ 942,834
Jury Services	\$ 42,822	\$ 45,014	\$ 55,623				\$ 143,459	\$ 154,892	\$ 166,797	\$ 134,000
Security		\$ 1,410					\$ 1,410	\$ 7,400	\$ 9,161	\$ 29,400
<b>Trial Court Operations Program</b>	<b>\$ 3,584,749</b>	<b>\$ 935,556</b>	<b>\$ 55,623</b>			<b>\$ 920</b>	<b>\$ 4,576,849</b>	<b>\$ 10,376,139</b>	<b>\$ 4,366,683</b>	<b>\$ 10,562,827</b>
Enhanced Collections		\$ 162,125					\$ 162,125	\$ 402,000	\$ 142,408	\$ 485,000
Other Non-Court Operations	\$ 0	\$ 438	\$ 3,635				\$ 4,073	\$ 9,800		\$ 16,147
<b>Non-Court Operations Program</b>	<b>\$ 0</b>	<b>\$ 162,563</b>	<b>\$ 3,635</b>				<b>\$ 166,198</b>	<b>\$ 411,800</b>	<b>\$ 142,408</b>	<b>\$ 501,147</b>
Executive Office	\$ 147,208	\$ 1,972			\$ (43)		\$ 149,137	\$ 284,155	\$ 147,371	\$ 300,821
Fiscal Services	\$ 241,012	\$ 20,010			\$ (85)		\$ 260,937	\$ 1,284,060	\$ 289,495	\$ 818,588
Human Resources	\$ 1,039,097	\$ 44,596			\$ (293)		\$ 1,083,399	\$ 617,903	\$ 1,059,038	\$ 629,228
Business & Facilities Services	\$ 462,929	\$ 364,580			\$ (299)		\$ 827,210	\$ 2,745,752	\$ 783,556	\$ 2,029,785
Information Technology	\$ 227,185	\$ 501,860			\$ (199)		\$ 728,845	\$ 1,821,799	\$ 776,639	\$ 1,835,652
<b>Court Administration Program</b>	<b>\$ 2,117,431</b>	<b>\$ 933,018</b>			<b>\$ (920)</b>		<b>\$ 3,049,528</b>	<b>\$ 6,753,669</b>	<b>\$ 3,056,099</b>	<b>\$ 5,614,074</b>
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 5,702,180</b>	<b>\$ 2,031,138</b>	<b>\$ 59,258</b>			<b>\$ 0</b>	<b>\$ 7,792,576</b>	<b>\$ 17,541,608</b>	<b>\$ 7,565,190</b>	<b>\$ 16,678,048</b>