

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

5/11/2018

Date

Merced

Court

2017-2018 Q3



Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Merced
 Court

2017-2018 Q3

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	128.65	128.65	

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Merced

Court

2017-2018 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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Superior Court of California, County of Merced
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended March							2016/17 Total Funds (Info. Purposes Only)	2016/17 Total Funds (Info. Purposes Only)
	Fiscal Year 2017/18								
	Governmental Funds					Proprietary Funds	Fiduciary Funds		
General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant						
ASSETS									
Operations	\$ (945,132)	\$ 328,134	\$ 116,367	\$ 620,000			\$ 170,768	\$ 290,136	\$ 107,975
Payroll	\$ (1,086)							\$ (1,086)	\$ 979
Jury									
Revolving	\$ 27,000							\$ 27,000	\$ 27,000
Other									
Distribution									
Civil Filing Fees							\$ 70,329	\$ 70,329	\$ 0
Trust	\$ 0	\$ 0					\$ 0	\$ 0	\$ (10,000)
Credit Card							\$ (1,128)	\$ (1,128)	\$ (59,796)
Cash on Hand	\$ 10,800							\$ 10,800	\$ 10,800
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 994,076						\$ 1,575,259	\$ 1,575,259	\$ 1,620,731
Total Cash and Cash Equivalents	\$ 85,658	\$ 328,134	\$ 116,367	\$ 620,000			\$ 5,112,230	\$ 6,262,388	\$ 7,572,494
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 781	\$ 0	\$ 0				\$ 0	\$ 781	\$ 1,691
Dishonored Checks									
Due From Employee									
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 40	\$ 1,268					\$ 9,964	\$ 11,271	\$ 10,064
Due From Other Courts							\$ 315	\$ 315	\$ 0
Due From State	\$ 44,267	\$ 0	\$ 693,199					\$ 737,466	\$ 552,822
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,021							\$ 2,021	\$ 1,427
Total Receivables	\$ 47,108	\$ 1,268	\$ 693,199				\$ 10,279	\$ 751,854	\$ 566,004
Prepaid Expenses - General	\$ 159,919							\$ 159,919	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 159,919							\$ 159,919	
Other Assets	\$ 310,000			\$ 1,909,666				\$ 2,219,666	\$ 2,205,530
Total Other Assets	\$ 310,000			\$ 1,909,666				\$ 2,219,666	\$ 2,205,530
Total Assets	\$ 602,685	\$ 329,401	\$ 809,566	\$ 2,529,666			\$ 5,122,509	\$ 9,393,828	\$ 10,344,027
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 572	\$ 0	\$ 0					\$ 572	\$ 29,361
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 2,021	\$ 1,427
Due to Other Courts									
Due to State	\$ 86,125							\$ 86,125	\$ 111,504
TC145 Liability									
Due to Other Governments	\$ 0						\$ 199,417	\$ 199,417	\$ 182,685
AB145 Due to Other Government Agency								\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 31							\$ 31	\$ 101
Interest									
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0		\$ 0				\$ 4,103	\$ 4,103	\$ 1,503
Total Accounts Payable and Accrued Liab.	\$ 86,727	\$ 0	\$ 0				\$ 205,540	\$ 292,268	\$ 326,580
Civil									
Criminal							\$ 2,852,391	\$ 2,852,391	\$ 2,975,624
Unreconciled - Civil and Criminal							\$ 316,225	\$ 316,225	\$ 204,193
Trust Held Outside of the JCC							\$ 9,091	\$ 9,091	\$ 9,093
Trust Interest Payable							\$ 1,575,259	\$ 1,575,259	\$ 1,620,731
Miscellaneous Trust							\$ 40,832	\$ 40,832	\$ 14,489
Total Trust Deposits							\$ 4,793,798	\$ 4,793,798	\$ 4,824,129
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 35,264							\$ 35,264	\$ (766)
Deferred Compensation Payable	\$ (60)							\$ (60)	\$ 0
Deductions Payable	\$ (224)							\$ (224)	\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 34,980							\$ 34,980	\$ (766)
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 6,417
Liabilities For Deposits	\$ 42,324	\$ 23						\$ 48,261	\$ 29,864
Jury Fees - Non-Interest							\$ 5,913	\$ 117,258	\$ 119,058
Fees - Partial Payment & Overpayment								\$ 0	\$ 1,615
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities								\$ 0	\$ 0
Total Other Liabilities	\$ 42,324	\$ 23	\$ 0				\$ 123,171	\$ 165,519	\$ 156,954
Total Liabilities	\$ 164,031	\$ 23	\$ 0				\$ 5,122,509	\$ 5,286,564	\$ 5,306,898
Total Fund Balance	\$ 438,654	\$ 329,378	\$ 809,566	\$ 2,529,666				\$ 4,107,264	\$ 5,037,129
Total Liabilities and Fund Balance	\$ 602,685	\$ 329,401	\$ 809,566	\$ 2,529,666			\$ 5,122,509	\$ 9,393,828	\$ 10,344,027

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 March											
Fiscal Year 2017/18											
	Governmental Funds							2016/17			
	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	\$ 8,641,050	\$ 34,662					\$ 8,675,712	\$ 11,620,523	\$ 9,487,578	\$ 12,012,012	
Improvement and Modernization Fund	\$ 88,533						\$ 88,533	\$ 77,750	\$ 0	\$ 33,190	
Judges' Compensation (0150019)	\$ 541,375						\$ 541,375	\$ 825,000	\$ 668,477	\$ 825,000	
Court Interpreter (0150037)	\$ 627,080						\$ 627,080	\$ 1,029,326	\$ 644,039	\$ 909,763	
Civil Coordination Reimbursement (0150091)	\$ 774,827						\$ 774,827	\$ 774,827	\$ 774,827	\$ 774,827	
MOU Reimbursements (0150010 and General)											
Other Miscellaneous											
	\$ 10,672,865	\$ 34,662					\$ 10,707,527	\$ 14,327,426	\$ 11,574,921	\$ 14,554,792	
Grants											
AB 1058 Commissioner/Facilitator			\$ 664,493				\$ 664,493	\$ 845,015	\$ 657,143	\$ 844,393	
Other Judicial Council Grants			\$ 278,117				\$ 278,117	\$ 618,058	\$ 114,723	\$ 291,622	
Non-Judicial Council Grants											
			\$ 942,610				\$ 942,610	\$ 1,463,073	\$ 771,866	\$ 1,136,015	
Other Financing Sources											
Interest Income	\$ 20,559	\$ 1,006		\$ 12,565			\$ 34,130	\$ 47,000	\$ 22,044	\$ 28,000	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues	\$ 200,482	\$ 34,277					\$ 234,759	\$ 351,050	\$ 243,326	\$ 276,400	
Enhanced Collections	\$ 46,177						\$ 46,177	\$ 60,000	\$ 33,366		
Escheatment	\$ 270,103						\$ 270,103	\$ 402,000	\$ 243,582	\$ 485,000	
Prior Year Revenue	\$ 0						\$ 0	\$ 126,000	\$ 281		
County Program - Restricted		\$ 33,591					\$ 33,591	\$ 41,800	\$ 0		
Reimbursement Other	\$ 14,832						\$ 14,832	\$ 10,000	\$ 4,679	\$ 40,400	
Sale of Fixed Assets											
Other Miscellaneous	\$ 50,292						\$ 50,292	\$ 6,600	\$ 123		
	\$ 286,165	\$ 385,154		\$ 12,565			\$ 683,884	\$ 1,044,450	\$ 571,223	\$ 843,300	
Total Revenues	\$ 10,959,030	\$ 419,816	\$ 942,610	\$ 12,565			\$ 12,334,021	\$ 16,834,949	\$ 12,918,010	\$ 16,534,107	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,436,903	\$ 0	\$ 5,758				\$ 4,442,661	\$ 6,662,277	\$ 4,565,902	\$ 6,352,236	
Temp Help											
Overtime	\$ 14,304						\$ 14,304	\$ 35,000	\$ 22,240	\$ 14,574	
Staff Benefits	\$ 3,820,528		\$ 6,796				\$ 3,827,324	\$ 5,454,427	\$ 3,753,466	\$ 5,460,769	
	\$ 8,271,735	\$ 0	\$ 12,555				\$ 8,284,290	\$ 12,151,704	\$ 8,341,608	\$ 11,857,579	
Operating Expenses and Equipment											
General Expense	\$ 151,772	\$ 985	\$ 548				\$ 153,306	\$ 326,000	\$ 266,968	\$ 495,450	
Printing	\$ 12,659						\$ 12,659	\$ 22,000	\$ 14,442	\$ 20,000	
Telecommunications	\$ 112,249						\$ 112,249	\$ 152,100	\$ 101,429	\$ 107,500	
Postage	\$ 66,240						\$ 66,240	\$ 92,000	\$ 56,003	\$ 82,500	
Insurance	\$ 6,020						\$ 6,020	\$ 6,600	\$ 6,033	\$ 6,150	
In-State Travel	\$ 14,329		\$ 2,075				\$ 16,404	\$ 28,600	\$ 20,478	\$ 33,600	
Out-of-State Travel	\$ 2,207						\$ 2,207	\$ 4,500	\$ 3,072	\$ 2,000	
Training	\$ 7,666		\$ 555				\$ 8,221	\$ 14,000	\$ 8,030	\$ 17,000	
Security Services	\$ 1,195						\$ 1,195	\$ 2,400	\$ 2,029	\$ 2,400	
Facility Operations	\$ 268,979		\$ 7,836				\$ 276,815	\$ 580,975	\$ 294,213	\$ 460,298	
Utilities	\$ 1,198						\$ 1,198	\$ 2,500	\$ 998	\$ 22,000	
Contracted Services	\$ 1,564,550	\$ 305,354	\$ 106,995				\$ 1,976,900	\$ 2,578,616	\$ 1,831,769	\$ 2,375,158	
Consulting and Professional Services	\$ 27,784						\$ 27,784	\$ 47,880	\$ 28,165	\$ 47,000	
Information Technology	\$ 431,371						\$ 431,371	\$ 440,905	\$ 290,310	\$ 365,577	
Major Equipment	\$ 454,791	\$ 37,069					\$ 491,860	\$ 673,378	\$ 58,288	\$ 380,786	
Other Items of Expense	\$ 1,932						\$ 1,932	\$ 3,650	\$ 2,165	\$ 2,650	
	\$ 3,124,942	\$ 343,409	\$ 118,010				\$ 3,586,360	\$ 4,976,104	\$ 2,984,392	\$ 4,420,069	
Special Items of Expense											
Grand Jury		\$ 4,923					\$ 4,923	\$ 800	\$ 580	\$ 400	
Jury Costs	\$ 82,014	\$ 400					\$ 82,414	\$ 103,000	\$ 107,530	\$ 90,000	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 310,000		\$ 310,000	
Capital Costs											
Internal Cost Recovery	\$ (2,511)		\$ 2,511				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 79,503	\$ 5,322	\$ 2,511				\$ 87,336	\$ 413,800	\$ 108,109	\$ 400,400	
Total Expenditures	\$ 11,476,180	\$ 348,731	\$ 133,075				\$ 11,957,986	\$ 17,541,608	\$ 11,434,110	\$ 16,678,048	
Excess (Deficit) of Revenues Over Expenditures	\$ (517,150)	\$ 71,085	\$ 809,535	\$ 12,565			\$ 376,035	\$ (706,659)	\$ 1,483,901	\$ (143,941)	
Operating Transfers In (Out)	\$ (31)		\$ 31				\$ 0	\$ 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)	\$ 438,654	\$ 329,378	\$ 809,566	\$ 2,529,666			\$ 4,107,264	\$ 3,024,569	\$ 5,037,129	\$ 3,409,288	

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

	For the month ended March									
	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	\$ 2,244,063	\$ 226,751					\$ 2,470,814	\$ 3,927,335	\$ 2,622,745	\$ 3,711,604
Traffic & Other Infractions	\$ 459,357	\$ 1,382					\$ 460,740	\$ 644,666	\$ 398,425	\$ 915,184
Other Criminal Cases	\$ 716,849	\$ 92,768					\$ 810,537	\$ 1,286,312	\$ 802,934	\$ 1,694,715
Civil	\$ 587,209	\$ 9,617			\$ 920		\$ 596,826	\$ 790,117	\$ 619,684	\$ 783,422
Family & Children Services	\$ 618,604	\$ 64,064					\$ 682,667	\$ 1,345,048	\$ 669,529	\$ 1,102,850
Probate, Guardianship & Mental Health Services	\$ 142,825	\$ 4,471					\$ 147,296	\$ 350,722	\$ 106,229	\$ 334,515
Juvenile Dependency Services		\$ 580,814					\$ 580,814	\$ 844,260	\$ 579,644	\$ 751,397
Juvenile Delinquency Services	\$ 42,970	\$ 7,426					\$ 50,396	\$ 80,417	\$ 49,287	\$ 68,400
Other Court Operations	\$ 114,569	\$ 3,128					\$ 117,697	\$ 119,970	\$ 59,782	\$ 94,506
Court Interpreters	\$ 250,942	\$ 444,344					\$ 695,286	\$ 825,000	\$ 580,431	\$ 942,834
Jury Services	\$ 64,000	\$ 82,462	\$ 82,414				\$ 228,876	\$ 154,892	\$ 250,040	\$ 134,000
Security		\$ 25,616					\$ 25,616	\$ 7,400	\$ 9,446	\$ 29,400
Trial Court Operations Program	\$ 5,241,388	\$ 1,542,843	\$ 82,414		\$ 920		\$ 6,867,564	\$ 10,376,139	\$ 6,748,176	\$ 10,562,827
Enhanced Collections		\$ 300,441					\$ 300,441	\$ 402,000	\$ 243,577	\$ 485,000
Other Non-Court Operations	\$ 0	\$ 2,859	\$ 4,923				\$ 7,782	\$ 9,800	\$ 16,147	\$ 16,147
Non-Court Operations Program	\$ 0	\$ 303,300	\$ 4,923				\$ 308,223	\$ 411,800	\$ 243,577	\$ 501,147
Executive Office	\$ 215,895	\$ 1,777					\$ 217,628	\$ 284,155	\$ 215,892	\$ 300,821
Fiscal Services	\$ 308,895	\$ 35,626			\$ (43)		\$ 344,436	\$ 1,284,060	\$ 461,035	\$ 818,588
Human Resources	\$ 1,542,695	\$ 67,456			\$ (85)		\$ 1,609,858	\$ 617,903	\$ 1,515,891	\$ 629,228
Business & Facilities Services	\$ 653,302	\$ 516,440			\$ (293)		\$ 1,169,442	\$ 2,745,752	\$ 1,204,218	\$ 2,029,785
Information Technology	\$ 322,115	\$ 1,118,919			\$ (199)		\$ 1,440,835	\$ 1,821,799	\$ 1,045,320	\$ 1,835,652
Court Administration Program	\$ 3,042,902	\$ 1,740,217			\$ (920)		\$ 4,782,199	\$ 6,753,669	\$ 4,442,357	\$ 5,614,074
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,284,290	\$ 3,586,360	\$ 87,336		\$ 0		\$ 11,957,986	\$ 17,541,608	\$ 11,434,110	\$ 16,678,048