

**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.

*Linda Rom Sol*

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

~~8/10/2018~~

8/7/18

\_\_\_\_\_  
Date

**Merced**

\_\_\_\_\_  
Court

**2017-2018 Q4**

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

**Merced**

Court

**2017-2018 Q4**

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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

**Merced**

Court

**2017-2018 Q4**

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	128.65	133.65

<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 June									
Fiscal Year 2017/18								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						
<b>ASSETS</b>									
Operations	\$ (332,371)	\$ 17,219	\$ 0	\$ 310,000			\$ 29,391	\$ 24,240	\$ 37,112
Payroll	\$ 0							\$ 0	\$ 0
Jury Revolving	\$ 27,000							\$ 27,000	\$ 27,000
Other Distribution							\$ 0	\$ 0	\$ 77,677
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0	\$ 0					\$ (1,009)	\$ (1,009)	\$ (23,694)
Credit Card									
Cash on Hand	\$ 10,800							\$ 10,800	\$ 10,800
Cash with County	\$ 0						\$ 0	\$ 0	\$ 0
Cash Outside of the JCC							\$ 1,575,259	\$ 1,575,259	\$ 1,575,259
Cash Equivalents	\$ 294,571						\$ 1,233,105	\$ 1,527,675	\$ 4,639,923
<b>Total Cash and Cash Equivalents</b>	\$ 0	\$ 17,219	\$ 0	\$ 310,000			\$ 2,836,745	\$ 3,163,965	\$ 6,344,076
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 84,773	\$ 496					\$ 0	\$ 85,269	\$ 4,137
Accounts Receivable - General	\$ 781	\$ 0	\$ 0					\$ 781	\$ 2,682
Dishonored Checks									\$ 0
Due From Employee									\$ 0
Civil Jury Fees									\$ 0
Trust									\$ 0
Due From Other Funds	\$ 255,516	\$ 385,712						\$ 641,228	\$ 338,768
Due From Other Governments	\$ 28,763	\$ 44,370					\$ 9,964	\$ 83,097	\$ 89,503
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 393,554	\$ 9,934	\$ 336,407					\$ 739,895	\$ 576,236
Trust Due To/From									\$ 0
Distribution Due To/From									\$ 0
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 1,080							\$ 1,080	\$ 1,382
<b>Total Receivables</b>	\$ 764,467	\$ 440,512	\$ 336,407				\$ 9,964	\$ 1,551,350	\$ 1,012,708
Prepaid Expenses - General	\$ 110,000							\$ 110,000	\$ 159,919
Salary and Travel Advances									\$ 0
Counties									\$ 0
<b>Total Prepaid Expenses</b>	\$ 110,000							\$ 110,000	\$ 159,919
Other Assets	\$ 310,000			\$ 1,884,026				\$ 2,194,026	\$ 2,207,101
<b>Total Other Assets</b>	\$ 310,000			\$ 1,884,026				\$ 2,194,026	\$ 2,207,101
<b>Total Assets</b>	\$ 1,184,467	\$ 457,731	\$ 336,407	\$ 2,194,026			\$ 2,846,709	\$ 7,019,342	\$ 9,723,804
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 96,834	\$ 5,565	\$ 112,697					\$ 215,096	\$ 191,489
Accounts Payable - General	\$ 393	\$ 0	\$ 0	\$ 0			\$ 0	\$ 393	\$ 4,707
Due to Other Funds	\$ 385,712	\$ 31,805	\$ 223,710				\$ 1,080	\$ 642,308	\$ 340,150
Due to Other Courts									\$ 0
Due to State	\$ 8,427							\$ 8,427	\$ 180,241
TC145 Liability							\$ 250,112	\$ 250,112	\$ 207,776
Due to Other Governments	\$ 780							\$ 780	\$ 0
AB145 Due to Other Government Agency									\$ 0
Due to Other Public Agencies									\$ 0
Sales and Use Tax	\$ 149							\$ 149	\$ 192
Interest	\$ 0						\$ 300	\$ 300	\$ 94
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0		\$ 0					\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	\$ 492,296	\$ 37,370	\$ 336,407	\$ 0			\$ 251,492	\$ 1,117,565	\$ 924,649
Civil							\$ 655,240	\$ 655,240	\$ 2,861,962
Criminal							\$ 207,932	\$ 207,932	\$ 254,299
Unreconciled - Civil and Criminal							\$ 9,091	\$ 9,091	\$ 9,093
Trust Held Outside of the JCC							\$ 1,575,259	\$ 1,575,259	\$ 1,575,259
Trust Interest Payable							\$ 24,525	\$ 24,525	\$ 20,730
Miscellaneous Trust									\$ 0
<b>Total Trust Deposits</b>							\$ 2,472,046	\$ 2,472,046	\$ 4,721,343
Accrued Payroll	\$ 200,138							\$ 200,138	\$ 198,360
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 2,065							\$ 2,065	\$ 0
<b>Total Payroll Liabilities</b>	\$ 202,203							\$ 202,203	\$ 198,360
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 42,324	\$ 23					\$ 5,913	\$ 48,261	\$ 29,864
Jury Fees - Non-Interest							\$ 117,258	\$ 117,258	\$ 117,258
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 1,615
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ (513)
Other Miscellaneous Liabilities									\$ 0
<b>Total Other Liabilities</b>	\$ 42,324	\$ 23	\$ 0				\$ 123,171	\$ 165,519	\$ 148,224
<b>Total Liabilities</b>	\$ 736,823	\$ 37,394	\$ 336,407	\$ 0			\$ 2,846,709	\$ 3,957,333	\$ 5,992,576
<b>Total Fund Balance</b>	\$ 447,644	\$ 420,338	\$ 0	\$ 2,194,026				\$ 3,062,010	\$ 3,731,228
<b>Total Liabilities and Fund Balance</b>	\$ 1,184,467	\$ 457,731	\$ 336,407	\$ 2,194,026			\$ 2,846,709	\$ 7,019,342	\$ 9,723,804

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 June											
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								
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 11,273,024	\$ 59,377						\$ 11,332,401	\$ 11,620,523	\$ 11,976,094	\$ 12,012,012
Improvement and Modernization Fund	\$ 77,457							\$ 77,457	\$ 77,750	\$ 33,190	\$ 33,190
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 955,433							\$ 955,433	\$ 825,000	\$ 806,610	\$ 825,000
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 981,975							\$ 981,975	\$ 1,029,326	\$ 986,579	\$ 909,763
Other Miscellaneous	\$ 774,827							\$ 774,827	\$ 774,827	\$ 774,827	\$ 774,827
	\$ 14,062,716	\$ 59,377						\$ 14,122,093	\$ 14,327,426	\$ 14,577,300	\$ 14,554,702
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 933,293					\$ 933,293	\$ 845,015	\$ 810,926	\$ 844,393
Other Judicial Council Grants			\$ 292,599					\$ 292,599	\$ 618,058	\$ 158,783	\$ 291,622
Non-Judicial Council Grants											
			\$ 1,225,892					\$ 1,225,892	\$ 1,463,073	\$ 969,709	\$ 1,136,015
<b>Other Financing Sources</b>											
Interest Income	\$ 33,997	\$ 2,194		\$ 22,176				\$ 58,367	\$ 47,000	\$ 46,336	\$ 28,000
Investment Income											
Donations											
Local Fees		\$ 47,940						\$ 353,841	\$ 351,050	\$ 382,294	\$ 276,400
Non-Fee Revenues	\$ 305,901	\$ 64,665						\$ 64,665	\$ 60,000	\$ 59,821	\$ 59,821
Enhanced Collections		\$ 398,032						\$ 398,032	\$ 402,000	\$ 398,052	\$ 485,000
Escheatment	\$ 118,018							\$ 118,018	\$ 126,000	\$ 281	\$ 281
Prior Year Revenue	\$ 0							\$ 0		\$ 0	\$ 0
County Program - Restricted		\$ 67,233						\$ 67,233	\$ 41,800	\$ 45,262	\$ 40,400
Reimbursement Other	\$ 24,857							\$ 24,857	\$ 10,000	\$ 5,589	\$ 13,500
Sale of Fixed Assets											
Other Miscellaneous	\$ 38,586							\$ 38,586	\$ 6,600	\$ 233	\$ 233
	\$ 521,359	\$ 580,064		\$ 22,176				\$ 1,123,599	\$ 1,044,450	\$ 937,868	\$ 843,300
<b>Total Revenues</b>	<b>\$ 14,584,075</b>	<b>\$ 639,441</b>	<b>\$ 1,225,892</b>	<b>\$ 22,176</b>				<b>\$ 16,471,584</b>	<b>\$ 16,834,949</b>	<b>\$ 16,404,877</b>	<b>\$ 16,534,107</b>
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 5,878,927	\$ 0	\$ 411,546					\$ 6,290,473	\$ 6,662,277	\$ 6,336,111	\$ 6,352,236
Temp Help											\$ 14,574
Overtime	\$ 24,350							\$ 24,350	\$ 35,000	\$ 35,624	\$ 30,000
Staff Benefits	\$ 4,797,835		\$ 497,095					\$ 5,294,930	\$ 5,454,427	\$ 5,189,415	\$ 5,460,768
	\$ 10,701,112	\$ 0	\$ 908,641					\$ 11,609,753	\$ 12,151,704	\$ 11,561,150	\$ 11,857,570
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 297,188	\$ 1,948	\$ 781					\$ 299,917	\$ 326,000	\$ 403,824	\$ 495,450
Printing	\$ 21,257	\$ 318						\$ 21,575	\$ 22,000	\$ 21,596	\$ 20,000
Telecommunications	\$ 157,379							\$ 157,379	\$ 152,100	\$ 161,412	\$ 107,500
Postage	\$ 102,334	\$ 629						\$ 102,963	\$ 92,000	\$ 89,436	\$ 82,500
Insurance	\$ 6,034							\$ 6,034	\$ 6,600	\$ 6,033	\$ 6,150
In-State Travel	\$ 23,619		\$ 4,105					\$ 27,723	\$ 28,600	\$ 27,978	\$ 33,600
Out-of-State Travel	\$ 5,576							\$ 5,576	\$ 4,500	\$ 4,194	\$ 2,000
Training	\$ 9,416		\$ 555					\$ 9,971	\$ 14,000	\$ 10,133	\$ 17,000
Security Services	\$ 1,575							\$ 1,575	\$ 2,400	\$ 2,374	\$ 2,400
Facility Operations	\$ 437,303		\$ 13,978					\$ 451,281	\$ 580,975	\$ 450,244	\$ 460,298
Utilities	\$ 2,474							\$ 2,474	\$ 2,500	\$ 2,327	\$ 22,000
Contracted Services	\$ 2,146,439	\$ 430,065	\$ 156,106					\$ 2,732,611	\$ 2,578,616	\$ 2,616,676	\$ 2,375,158
Consulting and Professional Services	\$ 41,425							\$ 41,425	\$ 47,880	\$ 49,293	\$ 47,000
Information Technology	\$ 510,886		\$ 9,975					\$ 520,862	\$ 440,905	\$ 315,188	\$ 365,577
Major Equipment	\$ 459,646	\$ 37,069	\$ 162,338					\$ 659,053	\$ 673,378	\$ 109,251	\$ 380,786
Other Items of Expense	\$ 3,609							\$ 3,609	\$ 3,650	\$ 3,319	\$ 2,650
	\$ 4,226,161	\$ 470,030	\$ 347,838					\$ 5,044,029	\$ 4,976,104	\$ 4,273,277	\$ 4,420,069
<b>Special Items of Expense</b>											
Grand Jury		\$ 6,373						\$ 6,373	\$ 800	\$ 1,997	\$ 400
Jury Costs	\$ 135,000	\$ 400						\$ 135,399	\$ 103,000	\$ 148,832	\$ 90,000
Judgements, Settlements and Claims											
Debt Service				\$ 345,249				\$ 345,249	\$ 310,000	\$ 321,622	\$ 310,000
Other										\$ 0	\$ 0
<b>Capital Costs</b>											
Internal Cost Recovery	\$ (180,802)		\$ 180,802					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (45,803)	\$ 6,773	\$ 180,802	\$ 345,249				\$ (45,803)	\$ 413,800	\$ 472,451	\$ 400,400
<b>Total Expenditures</b>	<b>\$ 14,881,470</b>	<b>\$ 476,803</b>	<b>\$ 1,437,282</b>	<b>\$ 345,249</b>				<b>\$ 17,140,803</b>	<b>\$ 17,541,608</b>	<b>\$ 16,306,877</b>	<b>\$ 16,678,048</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ (297,394)</b>	<b>\$ 162,638</b>	<b>\$ (211,390)</b>	<b>\$ (323,073)</b>				<b>\$ (669,219)</b>	<b>\$ (706,659)</b>	<b>\$ 177,999</b>	<b>\$ (143,941)</b>
<b>Operating Transfers In (Out)</b>	<b>\$ (210,796)</b>	<b>\$ (594)</b>	<b>\$ 211,390</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)	\$ 447,844	\$ 420,338	\$ 0	\$ 2,194,028				\$ 3,062,010	\$ 3,024,569	\$ 3,731,228	\$ 3,409,288



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

For the month ended June										
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	\$ 3,152,529	\$ 338,873					\$ 3,491,402	\$ 3,927,335	\$ 3,703,544	\$ 3,711,604
Traffic & Other Infractions	\$ 634,395	\$ 2,343					\$ 636,738	\$ 644,666	\$ 572,939	\$ 915,184
Other Criminal Cases	\$ 1,031,031	\$ 122,828			\$ 920		\$ 1,154,779	\$ 1,286,312	\$ 1,115,084	\$ 1,694,715
Civil	\$ 836,934	\$ 27,871					\$ 864,805	\$ 790,117	\$ 865,418	\$ 783,422
Family & Children Services	\$ 900,469	\$ 104,347			\$ (846)		\$ 1,003,970	\$ 1,345,048	\$ 948,664	\$ 1,102,850
Probate, Guardianship & Mental Health Services	\$ 203,613	\$ 6,857					\$ 210,470	\$ 350,722	\$ 171,579	\$ 334,515
Juvenile Dependency Services		\$ 775,043					\$ 775,043	\$ 844,260	\$ 781,503	\$ 751,397
Juvenile Delinquency Services	\$ 60,546	\$ 9,965					\$ 70,511	\$ 80,417	\$ 68,998	\$ 68,400
Other Court Operations	\$ 180,792	\$ 4,238					\$ 185,030	\$ 119,970	\$ 83,009	\$ 94,506
Court Interpreters	\$ 364,663	\$ 632,346					\$ 997,009	\$ 825,000	\$ 834,116	\$ 942,834
Jury Services	\$ 81,436	\$ 122,729	\$ 135,399				\$ 339,564	\$ 154,892	\$ 316,820	\$ 134,000
Security		\$ 32,051					\$ 32,051	\$ 7,400	\$ 11,025	\$ 29,400
<b>Trial Court Operations Program</b>	<b>\$ 7,446,408</b>	<b>\$ 2,179,490</b>	<b>\$ 135,399</b>		<b>\$ 74</b>		<b>\$ 9,761,372</b>	<b>\$ 10,376,139</b>	<b>\$ 9,472,698</b>	<b>\$ 10,562,827</b>
Enhanced Collections	\$ (10)	\$ 402,032					\$ 402,022	\$ 402,000	\$ 398,051	\$ 485,000
Other Non-Court Operations	\$ 0	\$ 11,903	\$ 6,373				\$ 18,276	\$ 9,800	\$ 1,997	\$ 16,147
<b>Non-Court Operations Program</b>	<b>\$ (10)</b>	<b>\$ 413,935</b>	<b>\$ 6,373</b>				<b>\$ 420,298</b>	<b>\$ 411,800</b>	<b>\$ 400,048</b>	<b>\$ 501,147</b>
Executive Office	\$ 301,412	\$ 2,694			\$ (369)		\$ 303,737	\$ 284,155	\$ 303,227	\$ 300,821
Fiscal Services	\$ 446,264	\$ 78,971			\$ 440		\$ 525,675	\$ 1,284,060	\$ 597,455	\$ 818,588
Human Resources	\$ 2,058,580	\$ 94,055			\$ (1,092)		\$ 2,151,543	\$ 617,903	\$ 2,046,049	\$ 629,228
Business & Facilities Services	\$ 900,236	\$ 746,143	\$ 345,249		\$ (90)		\$ 1,991,536	\$ 2,745,752	\$ 2,092,170	\$ 2,029,785
Information Technology	\$ 456,863	\$ 1,528,741			\$ 1,036		\$ 1,986,641	\$ 1,821,799	\$ 1,395,230	\$ 1,835,652
<b>Court Administration Program</b>	<b>\$ 4,163,355</b>	<b>\$ 2,450,604</b>	<b>\$ 345,249</b>		<b>\$ (74)</b>		<b>\$ 6,959,133</b>	<b>\$ 6,753,669</b>	<b>\$ 6,434,131</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>\$ 11,609,753</b>	<b>\$ 5,044,029</b>	<b>\$ 487,021</b>		<b>\$ 0</b>		<b>\$ 17,140,803</b>	<b>\$ 17,541,608</b>	<b>\$ 16,306,877</b>	<b>\$ 16,678,048</b>

### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Merced

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	110,000	-	110,000	-	-	-	-	-	-	<b>110,000</b>
Restricted	-	-	-	403,717	-	2,194,028	-	-	-	<b>2,597,745</b>
Committed	15,838	-	15,838	16,621	-	-	-	-	-	<b>32,459</b>
Assigned	321,806	-	321,806	-	-	-	-	-	-	<b>321,806</b>
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 447,644</b>	<b>\$ -</b>	<b>\$ 447,644</b>	<b>\$ 420,338</b>	<b>\$ -</b>	<b>\$ 2,194,028</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,062,010</b>