

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

05/03/2016

Date

Merced

Court

2015/2016 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Merced

Court

2015/2016 Q3

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

2015/2016 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)	134.10	128.48	129.15	124.37	

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 March								
Fiscal Year 2015/16								
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds		
Non-Grant		Grant						
ASSETS								
Operations	\$ (46,162)	\$ 329,105	\$ (599,803)	\$ 310,000		\$ 43,813	\$ 36,954	\$ 70,508
Payroll	\$ (2,080)	\$ 0					\$ (2,080)	\$ (13,418)
Jury								
Revolving	\$ 27,000						\$ 27,000	\$ 27,000
Other								
Distribution						\$ 0	\$ 0	\$ 0
Civil Filing Fees						\$ 0	\$ 0	\$ 0
Trust	\$ 0	\$ 0				\$ (3,668)	\$ (3,668)	\$ (1,101)
Credit Card								
Cash on Hand	\$ 10,800						\$ 10,800	\$ 10,800
Cash with County	\$ 0						\$ 0	\$ 0
Cash Outside of the JCC						\$ 1,845,263	\$ 1,845,263	\$ 1,309,279
Cash Equivalents	\$ 2,154,746					\$ 1,396,179	\$ 3,550,925	\$ 3,193,004
Total Cash and Cash Equivalents	\$ 2,144,304	\$ 329,105	\$ (599,803)	\$ 310,000		\$ 3,281,587	\$ 5,465,193	\$ 4,596,072
Short-Term Investment								
Investments								
Total Investments								
Accrued Revenue	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 1,240	\$ 0	\$ 560,978				\$ 562,218	\$ 336,539
Dishonored Checks								
Due From Employee								
Civil Jury Fees								
Trust								
Due From Other Funds	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0				\$ 9,964	\$ 9,964	\$ 9,964
Due From Other Courts						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Trust Due To/From							\$ 0	\$ 0
Distribution Due To/From							\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0
General Due To/From	\$ 963						\$ 963	\$ 2,901
Total Receivables	\$ 2,203	\$ 0	\$ 560,978			\$ 9,964	\$ 573,145	\$ 349,404
Prepaid Expenses - General	\$ 0						\$ 0	\$ 310,000
Salary and Travel Advances								
Counties								
Total Prepaid Expenses	\$ 0						\$ 0	\$ 310,000
Other Assets	\$ 310,000			\$ 2,180,361			\$ 2,490,361	\$ 2,173,325
Total Other Assets	\$ 310,000			\$ 2,180,361			\$ 2,490,361	\$ 2,173,325
Total Assets	\$ 2,456,507	\$ 329,105	\$ (38,825)	\$ 2,490,361		\$ 3,291,551	\$ 8,528,699	\$ 7,428,802
LIABILITIES AND FUND BALANCES								
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Accounts Payable - General	\$ 311,656	\$ 0	\$ 0			\$ 0	\$ 311,656	\$ 19,819
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 963	\$ 963	\$ 2,901
Due to Other Courts								
Due to State	\$ 61,356						\$ 61,356	\$ 666
TC145 Liability						\$ 161,885	\$ 161,885	\$ 242,543
Due to Other Governments	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency								
Due to Other Public Agencies								
Sales and Use Tax	\$ 112						\$ 112	\$ 90
Interest						\$ 213	\$ 213	\$ 15
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0						\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 373,124	\$ 0	\$ 0			\$ 163,062	\$ 536,186	\$ 266,035
Civil						\$ 811,730	\$ 811,730	\$ 639,846
Criminal						\$ 130,697	\$ 130,697	\$ 82,554
Unreconciled - Civil and Criminal						\$ 313,549	\$ 313,549	\$ 315,549
Trust Held Outside of the JCC						\$ 1,845,263	\$ 1,845,263	\$ 1,309,279
Trust Interest Payable						\$ 9,071	\$ 9,071	\$ 8,830
Miscellaneous Trust								
Total Trust Deposits						\$ 3,110,311	\$ 3,110,311	\$ 2,356,059
Accrued Payroll	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 34,417						\$ 34,417	\$ (97,347)
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0
Deductions Payable	\$ 15	\$ 5					\$ 20	\$ 0
Payroll Clearing	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 34,431	\$ 5					\$ 34,437	\$ (97,347)
Revenue Collected in Advance	\$ 0		\$ 6,417				\$ 6,417	\$ 0
Liabilities For Deposits	\$ 23,951					\$ 5,913	\$ 29,864	\$ 29,864
Jury Fees - Non-Interest						\$ 10,650	\$ 10,650	\$ 10,665
Fees - Partial Payment & Overpayment						\$ 1,615	\$ 1,615	\$ 1,615
Uncleared Collections								\$ 0
Other Miscellaneous Liabilities								
Total Other Liabilities	\$ 23,951		\$ 6,417			\$ 18,178	\$ 48,546	\$ 42,144
Total Liabilities	\$ 431,506	\$ 5	\$ 6,417			\$ 3,291,551	\$ 3,729,480	\$ 2,566,891
Total Fund Balance	\$ 2,025,001	\$ 329,100	\$ (45,242)	\$ 2,490,361			\$ 4,799,219	\$ 4,861,910
Total Liabilities and Fund Balance	\$ 2,456,507	\$ 329,105	\$ (38,825)	\$ 2,490,361		\$ 3,291,551	\$ 8,528,699	\$ 7,428,802

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 2015/16											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 8,593,948							\$ 8,538,209	\$ 11,898,645	\$ 8,040,379	\$ 11,356,296
Improvement and Modernization Fund	\$ (929)	\$ (55,739)						\$ (929)	\$ 33,190	\$ 2,977	\$ 33,190
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 751,961							\$ 751,961	\$ 800,000	\$ 793,258	\$ 750,000
Civil Coordination Reimbursement (45.55)	\$ 493,222							\$ 493,222	\$ 900,714	\$ 489,180	\$ 769,677
MOU Reimbursements (45.10 and General)	\$ 774,827							\$ 774,827	\$ 774,827	\$ 774,827	\$ 774,827
Other Miscellaneous											
	\$ 10,613,029	\$ (55,739)						\$ 10,557,290	\$ 14,407,376	\$ 10,100,621	\$ 13,683,950
Grants											
AB 1058 Commissioner/Facilitator			\$ 381,888					\$ 381,888	\$ 840,534	\$ 325,440	\$ 840,534
Other Judicial Council Grants			\$ 63,470					\$ 63,470	\$ 340,489	\$ 12,000	
Non-Judicial Council Grants											
			\$ 445,358					\$ 445,358	\$ 1,181,023	\$ 337,440	\$ 840,534
Other Financing Sources											
Interest Income	\$ 6,415	\$ 566						\$ 14,208	\$ 22,500	\$ 4,568	\$ 10,000
Investment Income				\$ 7,227							
Donations											
Local Fees	\$ 148,821	\$ 21,094						\$ 169,915	\$ 246,000	\$ 140,786	\$ 243,500
Non-Fee Revenues									\$ 2,500	\$ 2,780	\$ 7,000
Enhanced Collections		\$ 235,249						\$ 235,249	\$ 124,000	\$ 39,108	\$ 135,000
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 22,151						\$ 22,151	\$ 41,500	\$ 6,904	\$ 9,000
Reimbursement Other	\$ 4,253							\$ 4,253	\$ 23,900	\$ 15,269	\$ 42,500
Sale of Fixed Assets										\$ 600	
Other Miscellaneous	\$ (4)							\$ (4)	\$ 20,000	\$ 7,576	\$ 20,000
	\$ 159,484	\$ 279,061		\$ 7,227				\$ 445,772	\$ 480,400	\$ 216,904	\$ 467,000
Total Revenues	\$ 10,772,514	\$ 223,322	\$ 445,358	\$ 7,227				\$ 11,448,420	\$ 16,068,799	\$ 10,654,965	\$ 14,991,524
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,054,961	\$ 5,011	\$ 257,022					\$ 4,316,994	\$ 6,951,727	\$ 4,264,362	\$ 6,131,046
Temp Help									\$ 18,878	\$ 4,264,362	\$ 58,959
Overtime	\$ 12,323							\$ 12,323	\$ 50,000	\$ 35,949	\$ 34,388
Staff Benefits	\$ 3,767,702	\$ 643	\$ 197,812					\$ 3,966,157	\$ 5,871,691	\$ 3,467,027	\$ 5,483,423
	\$ 7,834,986	\$ 5,654	\$ 454,834					\$ 8,295,474	\$ 12,892,296	\$ 7,767,338	\$ 11,707,816
Operating Expenses and Equipment											
General Expense	\$ 448,000	\$ 3,321	\$ 574					\$ 451,895	\$ 557,770	\$ 266,444	\$ 296,925
Printing	\$ 8,479	\$ 1,220	\$ 0					\$ 9,699	\$ 30,000	\$ 19,618	\$ 33,000
Telecommunications	\$ 63,308							\$ 63,308	\$ 95,650	\$ 45,964	\$ 76,000
Postage	\$ 47,913	\$ 4,884						\$ 52,797	\$ 70,000	\$ 42,928	\$ 95,000
Insurance	\$ 5,119							\$ 5,119	\$ 5,750	\$ 5,336	\$ 6,500
In-State Travel	\$ 14,532	\$ 1,256	\$ 4,252					\$ 20,041	\$ 27,800	\$ 14,517	\$ 20,400
Out-of-State Travel	\$ 1,174							\$ 1,174	\$ 1,000	\$ 247	\$ 2,500
Training	\$ 14,558	\$ 0	\$ 1,355					\$ 15,913	\$ 18,000	\$ 4,858	\$ 30,000
Security Services	\$ 855							\$ 855	\$ 1,100	\$ 795	\$ 1,800
Facility Operations	\$ 306,864		\$ (16)					\$ 306,848	\$ 425,331	\$ 174,786	\$ 270,456
Utilities	\$ 13,512							\$ 13,512	\$ 10,000	\$ (9,138)	\$ 13,120
Contracted Services	\$ 1,247,447	\$ 238,410	\$ 57,195					\$ 1,543,052	\$ 2,174,415	\$ 1,097,257	\$ 1,672,079
Consulting and Professional Services	\$ 29,628							\$ 29,628	\$ 47,500	\$ 28,818	\$ 50,000
Information Technology	\$ 328,500							\$ 328,500	\$ 559,035	\$ 416,517	\$ 1,421,413
Major Equipment	\$ 2,115							\$ 2,115	\$ 24,000	\$ 27,734	\$ 20,000
Other Items of Expense									\$ 2,600	\$ 3,303	\$ 15,000
	\$ 2,532,004	\$ 249,092	\$ 63,360					\$ 2,844,455	\$ 4,049,951	\$ 2,139,983	\$ 4,024,193
Special Items of Expense											
Grand Jury		\$ (314)							\$ (314)	\$ 500	\$ 532
Jury Costs	\$ 59,672	\$ 0						\$ 59,672	\$ 105,000	\$ 80,572	\$ 117,500
Judgements, Settlements and Claims											
Debt Service									\$ 310,000	\$ 0	
Other											
Capital Costs											
Internal Cost Recovery	\$ (89,864)		\$ 89,864					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										\$ (5,761)	
	\$ (30,192)	\$ (314)	\$ 89,864					\$ 59,357	\$ 415,500	\$ 75,342	\$ 117,500
Total Expenditures	\$ 10,336,798	\$ 254,432	\$ 608,057					\$ 11,199,287	\$ 17,357,747	\$ 9,982,663	\$ 15,849,509
Excess (Deficit) of Revenues Over Expenditures	\$ 435,716	\$ (31,110)	\$ (162,700)	\$ 7,227				\$ 249,133	\$ (1,288,948)	\$ 672,302	\$ (857,985)
Operating Transfers In (Out)	\$ (117,457)		\$ 117,457					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,706,742	\$ 360,210	\$ 0	\$ 2,483,134				\$ 4,550,086	\$ 4,550,086	\$ 4,189,608	\$ 4,189,608
Ending Balance (Deficit)	\$ 2,025,001	\$ 329,100	\$ (45,242)	\$ 2,490,361				\$ 4,799,219	\$ 3,261,138	\$ 4,861,910	\$ 3,331,623

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

For the month ended March										
Fiscal Year 2015/16								2014/15		
	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	\$ 2,575,857	\$ 211,073					\$ 2,786,930	\$ 4,125,982	\$ 2,378,984	\$ 3,977,681
Traffic & Other Infractions	\$ 433,648	\$ 12,631					\$ 446,279	\$ 909,458	\$ 511,055	\$ 622,734
Other Criminal Cases	\$ 708,885	\$ 4,470					\$ 713,356	\$ 1,957,639	\$ 595,669	\$ 1,171,791
Civil	\$ 564,765	\$ 14,650					\$ 579,415	\$ 1,306,721	\$ 591,076	\$ 715,075
Family & Children Services	\$ 472,296	\$ 6,924					\$ 479,221	\$ 1,125,121	\$ 596,946	\$ 796,189
Probate, Guardianship & Mental Health Services	\$ 143,400	\$ 9,085					\$ 152,485	\$ 22,500	\$ 143,645	\$ 535,804
Juvenile Dependency Services		\$ 496,545					\$ 496,545	\$ 739,648	\$ 422,549	\$ 593,961
Juvenile Delinquency Services	\$ 44,004	\$ 8,330					\$ 52,333	\$ 73,317	\$ 47,075	\$ 70,365
Other Court Operations	\$ 46,279	\$ 4,534					\$ 50,813	\$ 371,850	\$ 129,677	\$ 5,596
Court Interpreters	\$ 348,084	\$ 235,729	\$ 45				\$ 583,858	\$ 800,000	\$ 584,819	\$ 1,072,898
Jury Services	\$ 88,584	\$ 46,194	\$ 59,361				\$ 194,139	\$ 128,600	\$ 195,282	\$ 323,406
Security		\$ 69,813					\$ 69,813	\$ 77,100	\$ 2,153	\$ 21,800
Trial Court Operations Program	\$ 5,425,803	\$ 1,119,978	\$ 59,406				\$ 6,605,188	\$ 11,637,936	\$ 6,198,930	\$ 9,907,300
Enhanced Collections		\$ 246,785					\$ 246,785	\$ 124,000	\$ 39,684	\$ 135,000
Other Non-Court Operations		\$ 212	\$ (49)				\$ 163	\$ 19,176	\$ 1,127	\$ 23,029
Non-Court Operations Program		\$ 246,997	\$ (49)				\$ 246,949	\$ 143,176	\$ 40,811	\$ 158,029
Executive Office	\$ 212,538	\$ 818			\$ 0		\$ 213,356	\$ 292,824	\$ 204,929	\$ 284,387
Fiscal Services	\$ 265,625	\$ 61,488			\$ 0		\$ 327,112	\$ 1,135,309	\$ 348,434	\$ 745,090
Human Resources	\$ 1,447,376	\$ 51,222			\$ 0		\$ 1,498,598	\$ 783,269	\$ 1,247,318	\$ 598,428
Business & Facilities Services	\$ 534,751	\$ 666,781			\$ 0		\$ 1,201,531	\$ 1,605,010	\$ 871,484	\$ 1,935,694
Information Technology	\$ 409,381	\$ 697,172			\$ 0		\$ 1,106,554	\$ 1,760,223	\$ 1,070,756	\$ 2,220,581
Court Administration Program	\$ 2,869,671	\$ 1,477,480			\$ 0		\$ 4,347,151	\$ 5,576,635	\$ 3,742,922	\$ 5,784,180
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,295,474	\$ 2,844,455	\$ 59,357		\$ 0		\$ 11,199,287	\$ 17,357,747	\$ 9,982,663	\$ 15,849,509