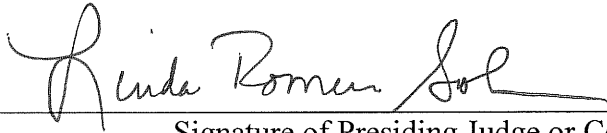


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

11/21/2013

Date

Merced

Court

2013/2014 Q1

Fiscal Year and Ending Quarter

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

For the month ended September									
Fiscal Year 2013/14									
	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						
ASSETS									
Operations	\$ 83,375	\$ 51,524	\$ (138,413)	\$ 0		\$ 1,851,672	\$ 1,848,158	\$ 1,026,666	
Payroll	\$ 5,064	\$ 0					\$ 5,064		
Jury									
Revolving									
Other									
Distribution						\$ (75,351)	\$ (75,351)	\$ (120,540)	
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust	\$ 0	\$ 0				\$ 881	\$ 881	\$ (764)	
Credit Card									
Cash on Hand	\$ 10,800						\$ 10,800	\$ 10,800	
Cash with County	\$ (5)					\$ 0	\$ (5)	\$ 22,089	
Cash Outside of the AOC						\$ 1,035,065	\$ 1,035,065	\$ 1,035,065	
Total Cash	\$ 99,234	\$ 51,524	\$ (138,413)	\$ 0		\$ 2,812,267	\$ 2,824,612	\$ 1,973,316	
Short Term Investment	\$ 4,349,695						\$ 443,926	\$ 3,335,527	
Investment in Financial Institution									
Total Investments	\$ 4,349,695						\$ 443,926	\$ 3,335,527	
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Receivable - General	\$ 5,608	\$ 0	\$ 138,413				\$ 144,021	\$ 130,285	
Dishonored Checks									
Due From Employee								\$ 0	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	
Due From Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	
Due From Other Courts						\$ 0	\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 418						\$ 418	\$ 359	
Total Receivables	\$ 6,026	\$ 0	\$ 138,413				\$ 144,439	\$ 130,644	
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets				\$ 2,363,208			\$ 2,363,208	\$ 2,043,380	
Total Other Assets				\$ 2,363,208			\$ 2,363,208	\$ 2,043,380	
Total Assets	\$ 4,454,955	\$ 51,524	\$ 0	\$ 2,363,208		\$ 3,256,193	\$ 10,125,881	\$ 7,482,867	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 2,229	\$ 0	\$ 0			\$ 0	\$ 2,229	\$ 7,108	
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 418	\$ 418	\$ 359	
Due to Other Courts									
Due to State	\$ 0						\$ 0	\$ 0	
TC145 Liability						\$ 304,339	\$ 304,339	\$ 339,326	
Due to Other Governments	\$ 0						\$ 0	\$ 0	
AB145 Due to Other Government Agency						\$ 0	\$ 0	\$ 0	
Due to Other Public Agencies									
Sales and Use Tax	\$ 798						\$ 798	\$ 157	
Interest						\$ 205	\$ 205	\$ 148	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0						\$ 0	\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 3,027	\$ 0	\$ 0			\$ 304,963	\$ 307,950	\$ 347,099	
Civil						\$ 1,501,068	\$ 1,501,068	\$ 566,904	
Criminal						\$ 75,803	\$ 75,803	\$ 132,637	
Unreconciled - Civil and Criminal						\$ 315,549	\$ 315,549	\$ 329,359	
Trust Held Outside of the AOC						\$ 1,035,065	\$ 1,035,065	\$ 1,035,065	
Trust Interest Payable						\$ 7,761	\$ 7,761	\$ 6,858	
Miscellaneous Trust									
Total Trust Deposits						\$ 2,935,247	\$ 2,935,247	\$ 2,070,823	
Accrued Payroll	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ (686)						\$ (686)		
Deferred Compensation Payable	\$ 0						\$ 0		
Deductions Payable	\$ 0	\$ 0					\$ 0		
Payroll Clearing	\$ 0						\$ 0		
Total Payroll Liabilities	\$ (686)	\$ 0					\$ (686)	\$ 0	
Revenue Collected in Advance	\$ 0						\$ 0	\$ 0	
Liabilities For Deposits	\$ 24,080					\$ 4,588	\$ 28,668	\$ 23,678	
Jury Fees - Non-Interest						\$ 10,950	\$ 10,950	\$ 25,800	
Fees - Partial Payment & Overpayment						\$ 445	\$ 445	\$ 3,579	
Uncleared Collections								\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 24,080					\$ 15,983	\$ 40,063	\$ 53,057	
Total Liabilities	\$ 26,421	\$ 0	\$ 0			\$ 3,256,193	\$ 3,282,614	\$ 2,470,979	
Total Fund Balance	\$ 4,428,534	\$ 51,524	\$ 0	\$ 2,363,208			\$ 6,843,266	\$ 5,011,888	
Total Liabilities and Fund Balance	\$ 4,454,955	\$ 51,524	\$ 0	\$ 2,363,208		\$ 3,256,193	\$ 10,125,881	\$ 7,482,867	

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 2013/14											
	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	\$ 4,191,378	\$ 9,276					\$ 4,200,654	\$ 10,670,196	\$ 1,920,534	\$ 8,180,310	
Improvement and Modernization Fund	\$ 21,337						\$ 21,337	\$ 28,596	\$ 10,159	\$ 43,349	
Judges' Compensation (45.25)	\$ 130,420						\$ 130,420	\$ 894,847	\$ 42,007	\$ 894,841	
Court Interpreter (45.45)								\$ 755,132	\$ 79,518	\$ 608,607	
Civil Coordination Reimbursement (45.55)	\$ 138,334						\$ 138,334	\$ 774,827		\$ 562,836	
MOU Reimbursements (45.10 and General)											
Other Miscellaneous											
	\$ 4,481,469	\$ 9,276					\$ 4,490,745	\$ 13,123,597	\$ 2,052,218	\$ 10,489,943	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 840,534	\$ 21,905	\$ 828,751	
Other AOC Grants			\$ 0				\$ 0	\$ 54,098		\$ 13,766	
Non-AOC Grants			\$ 0				\$ 0	\$ (50,000)			
			\$ 0				\$ 0	\$ 894,632	\$ (28,096)	\$ 842,507	
Other Financing Sources											
Interest Income	\$ 449	\$ 0					\$ 449	\$ 14,000	\$ 515	\$ 14,000	
Investment Income											
Donations											
Local Fees	\$ 44,244						\$ 44,244	\$ 251,775	\$ 41,358	\$ 263,200	
Non-Fee Revenues	\$ 1,269						\$ 1,269	\$ 7,000	\$ 1,373	\$ 10,000	
Enhanced Collections		\$ 28,035					\$ 28,035	\$ 85,000	\$ 16,369	\$ 85,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ (2,969)					\$ (2,969)	\$ 63,709	\$ 314	\$ 11,000	
Reimbursement Other	\$ 2,777						\$ 2,777	\$ 43,000	\$ 8,386	\$ 34,330	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,415						\$ 3,415	\$ 20,000	\$ 3,994	\$ 23,000	
	\$ 52,154	\$ 25,066					\$ 77,220	\$ 484,484	\$ 72,309	\$ 440,530	
Total Revenues	\$ 4,533,623	\$ 34,342	\$ 0				\$ 4,567,965	\$ 14,502,713	\$ 2,096,431	\$ 11,772,980	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,220,091	\$ 2,512					\$ 1,222,603	\$ 5,887,237	\$ 1,402,764	\$ 5,756,530	
Temp Help	\$ 0						\$ 0	\$ 110,422			
Overtime	\$ 3,810						\$ 3,810		\$ 1,619	\$ 5,140	
Staff Benefits	\$ 1,047,235	\$ 280					\$ 1,047,515	\$ 5,157,719	\$ 1,075,501	\$ 4,771,291	
	\$ 2,271,135	\$ 2,792					\$ 2,273,928	\$ 11,155,378	\$ 2,479,884	\$ 10,532,961	
Operating Expenses and Equipment											
General Expense	\$ 45,073						\$ 45,073	\$ 301,165	\$ 65,942	\$ 355,068	
Printing	\$ 12,445	\$ 254					\$ 12,699	\$ 95,000	\$ 12,468	\$ 105,000	
Telecommunications	\$ 11,886						\$ 11,886	\$ 69,800	\$ 11,457	\$ 81,395	
Postage	\$ 35,465						\$ 35,465	\$ 80,000	\$ 15,922	\$ 80,000	
Insurance								\$ 5,000		\$ 4,750	
In-State Travel	\$ 5,223	\$ 167					\$ 5,390	\$ 20,800	\$ 3,629	\$ 25,500	
Out-of-State Travel								\$ 2,000	\$ (243)		
Training	\$ 1,569						\$ 1,569	\$ 17,250	\$ 3,610	\$ 26,750	
Security Services	\$ 285						\$ 285	\$ 2,300	\$ 1,365	\$ 1,920	
Facility Operations	\$ 52,848						\$ 52,848	\$ 268,611	\$ 93,677	\$ 336,564	
Utilities	\$ 27						\$ 27	\$ 350	\$ 64	\$ 600	
Contracted Services	\$ 240,814	\$ 29,661	\$ 0				\$ 270,475	\$ 1,795,276	\$ 254,105	\$ 1,872,902	
Consulting and Professional Services	\$ 8,304						\$ 8,304	\$ 85,944	\$ 20,174	\$ 74,969	
Information Technology	\$ 26,624						\$ 26,624	\$ 2,626,156	\$ 7,262	\$ 327,521	
Major Equipment								\$ 60,000	\$ (52,477)	\$ 60,000	
Other Items of Expense								\$ 200	\$ 0		
	\$ 440,563	\$ 30,083	\$ 0				\$ 470,647	\$ 5,439,956	\$ 437,154	\$ 3,354,939	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 42,632						\$ 42,632	\$ 122,800	\$ 25,777	\$ 115,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery									\$ 0		
Prior Year Expense Adjustment											
	\$ 42,632						\$ 42,632	\$ 122,800	\$ 25,777	\$ 115,000	
Total Expenditures	\$ 2,754,331	\$ 32,875	\$ 0				\$ 2,787,207	\$ 16,718,133	\$ 2,042,816	\$ 14,002,900	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,779,292	\$ 1,467	\$ 0				\$ 1,780,759	\$ (2,215,420)	\$ (846,385)	\$ (2,229,920)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,649,243	\$ 50,057	\$ 0	\$ 2,363,208			\$ 5,062,508	\$ 5,062,508	\$ 5,858,273	\$ 5,858,273	
Ending Balance (Deficit)	\$ 4,428,534	\$ 51,524	\$ 0	\$ 2,363,208			\$ 6,843,266	\$ 2,847,088	\$ 5,011,888	\$ 3,628,353	

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

	For the month ended September									
	Fiscal Year 2013/14							2012/13		
	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	\$ 685,809	\$ 77,887					\$ 763,696	\$ 4,639,417	\$ 1,010,655	\$ 4,096,511
Traffic & Other Infractions	\$ 138,865	\$ 22,478					\$ 161,342	\$ 885,463	\$ 195,326	\$ 900,173
Other Criminal Cases	\$ 181,655	\$ 794					\$ 182,448	\$ 1,278,545	\$ 233,083	\$ 1,004,167
Civil	\$ 144,826	\$ 1,351					\$ 146,177	\$ 801,336	\$ 241,707	\$ 1,095,543
Family & Children Services	\$ 160,836	\$ 10,282					\$ 171,119	\$ 928,450	\$ 206,750	\$ 899,400
Probate, Guardianship & Mental Health Services	\$ 34,056	\$ 7,683					\$ 41,739	\$ 274,905	\$ 55,676	\$ 249,690
Juvenile Dependency Services		\$ 127,772					\$ 127,772	\$ 593,861	\$ 105,405	\$ 652,133
Juvenile Delinquency Services	\$ 11,125	\$ 2,557					\$ 13,682	\$ 60,428	\$ 49,818	\$ 236,511
Other Court Operations	\$ 35,585	\$ 1,713					\$ 37,299	\$ 315,827	\$ 39,615	\$ 214,887
Court Interpreters	\$ 136,178	\$ 36,809					\$ 172,987	\$ 899,055	\$ 210,754	\$ 922,733
Jury Services	\$ 24,314	\$ 33,530	\$ 42,632				\$ 100,476	\$ 122,800	\$ 83,491	\$ 266,162
Security		\$ 285					\$ 285	\$ 2,300	\$ 25,299	\$ 1,920
Trial Court Operations Program	\$ 1,553,248	\$ 323,142	\$ 42,632				\$ 1,919,021	\$ 10,802,387	\$ 2,457,580	\$ 10,539,830
Enhanced Collections		\$ 29,661					\$ 29,661	\$ 85,000	\$ 16,369	\$ 85,000
Other Non-Court Operations										
Non-Court Operations Program		\$ 29,661					\$ 29,661	\$ 85,000	\$ 16,369	\$ 85,000
Executive Office	\$ 57,085	\$ 1,225					\$ 58,311	\$ 253,117	\$ 58,456	\$ 241,673
Fiscal Services	\$ 38,296	\$ 6,235					\$ 44,530	\$ 508,843	\$ 88,246	\$ 429,894
Human Resources	\$ 332,036	\$ 7,497					\$ 339,533	\$ 430,729	\$ 44,824	\$ 460,692
Business & Facilities Services	\$ 214,845	\$ 67,951					\$ 282,796	\$ 1,176,104	\$ 201,222	\$ 945,609
Information Technology	\$ 78,418	\$ 34,935					\$ 113,353	\$ 3,461,953	\$ 76,118	\$ 1,300,200
Court Administration Program	\$ 720,680	\$ 117,843					\$ 838,524	\$ 5,830,746	\$ 468,867	\$ 3,378,070
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,273,928	\$ 470,647	\$ 42,632				\$ 2,787,207	\$ 16,718,133	\$ 2,942,816	\$ 14,002,900

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Merced

Court

2013/2014 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)	124.45	116.55			

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

2013/2014 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
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