

**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

02/06/2014

Date

**Merced**

\_\_\_\_\_  
Court

**2013/2014 Q2**

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

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

For the month ended December									
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						
<b>ASSETS</b>									
Operations	\$ 354,934	\$ 65,300	\$ (362,973)	\$ 0			\$ 1,294,881	\$ 1,352,140	\$ 884,169
Payroll	\$ 2,897	\$ 0						\$ 2,897	
Jury									
Revolving									
Other									
Distribution							\$ (144,540)	\$ (144,540)	\$ (36,574)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0	\$ 0					\$ (43,522)	\$ (43,522)	\$ (2,491)
Credit Card								\$ 10,800	\$ 10,800
Cash on Hand	\$ 10,800							\$ (5)	\$ 12,755
Cash with County	\$ (5)							\$ 0	\$ 1,035,065
Cash Outside of the AOC							\$ 1,035,065	\$ 1,035,065	\$ 1,035,065
<b>Total Cash</b>	<b>\$ 368,626</b>	<b>\$ 65,300</b>	<b>\$ (362,973)</b>	<b>\$ 0</b>			<b>\$ 2,141,884</b>	<b>\$ 2,212,836</b>	<b>\$ 1,903,724</b>
Short Term Investment									
Investment in Financial Institution	\$ 4,226,514						\$ 403,630	\$ 4,630,144	\$ 3,298,615
<b>Total Investments</b>	<b>\$ 4,226,514</b>						<b>\$ 403,630</b>	<b>\$ 4,630,144</b>	<b>\$ 3,298,615</b>
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 9,928	\$ 0	\$ 359,857					\$ 369,785	\$ 356,166
Dishonored Checks									\$ 0
Due From Employee									\$ 0
Civil Jury Fees									\$ 0
Trust									\$ 0
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0					\$ 9,964	\$ 9,964	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									\$ 0
Distribution Due To/From									\$ 0
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 544							\$ 544	\$ 325
<b>Total Receivables</b>	<b>\$ 10,472</b>	<b>\$ 0</b>	<b>\$ 359,857</b>				<b>\$ 9,964</b>	<b>\$ 380,293</b>	<b>\$ 356,491</b>
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>									
Other Assets				\$ 2,363,208				\$ 2,363,208	\$ 2,043,380
<b>Total Other Assets</b>				<b>\$ 2,363,208</b>				<b>\$ 2,363,208</b>	<b>\$ 2,043,380</b>
<b>Total Assets</b>	<b>\$ 4,605,612</b>	<b>\$ 65,300</b>	<b>\$ (3,116)</b>	<b>\$ 2,363,208</b>			<b>\$ 2,555,477</b>	<b>\$ 9,586,481</b>	<b>\$ 7,602,210</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,416	\$ 0	\$ 0				\$ 0	\$ 2,416	\$ 5,533
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 544	\$ 544	\$ 325
Due to Other Courts									\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 288,070	\$ 288,070	\$ 297,833
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies									\$ 0
Sales and Use Tax	\$ 1,027							\$ 1,027	\$ 229
Interest							\$ 98	\$ 98	\$ 136
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 3,443</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 288,712</b>	<b>\$ 292,155</b>	<b>\$ 304,057</b>
Civil							\$ 890,897	\$ 890,897	\$ 513,714
Criminal							\$ 0	\$ 0	\$ 65,333
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							\$ 8,170	\$ 8,170	\$ 6,996
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 2,249,682</b>	<b>\$ 2,249,682</b>	<b>\$ 1,950,468</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (296,508)							\$ (296,508)	\$ (111,540)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0	\$ 0						\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (296,508)</b>	<b>\$ 0</b>						<b>\$ (296,508)</b>	<b>\$ (111,540)</b>
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 23,951						\$ 5,913	\$ 29,864	\$ 23,678
Jury Fees - Non-Interest							\$ 10,950	\$ 10,950	\$ 21,750
Fees - Partial Payment & Overpayment							\$ 220	\$ 220	\$ 1,784
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									\$ 0
<b>Total Other Liabilities</b>	<b>\$ 23,951</b>						<b>\$ 17,083</b>	<b>\$ 41,034</b>	<b>\$ 47,212</b>
<b>Total Liabilities</b>	<b>\$ (269,114)</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 2,555,477</b>	<b>\$ 2,286,363</b>	<b>\$ 2,190,196</b>
<b>Total Fund Balance</b>	<b>\$ 4,874,726</b>	<b>\$ 65,300</b>	<b>\$ (3,116)</b>	<b>\$ 2,363,208</b>				<b>\$ 7,300,118</b>	<b>\$ 5,412,014</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,605,612</b>	<b>\$ 65,300</b>	<b>\$ (3,116)</b>	<b>\$ 2,363,208</b>			<b>\$ 2,555,477</b>	<b>\$ 9,586,481</b>	<b>\$ 7,602,210</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 2013/14											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2012/13		
	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	\$ 6,542,940	\$ 23,190					\$ 6,566,130	\$ 10,670,106	\$ 3,893,142	\$ 8,180,310	
Improvement and Modernization Fund	\$ 23,625						\$ 23,625	\$ 28,595	\$ 0	\$ 43,349	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 326,060						\$ 326,060	\$ 894,847	\$ 395,638	\$ 894,841	
Civil Coordination Reimbursement (45.55)											
MCU Reimbursements (45.10 and General)	\$ 355,765						\$ 355,765	\$ 755,132	\$ 294,408	\$ 808,607	
Other Miscellaneous	\$ 774,827						\$ 774,827	\$ 774,827	\$ 562,836	\$ 682,838	
	\$ 8,023,217	\$ 23,190					\$ 8,046,407	\$ 13,123,597	\$ 5,145,921	\$ 10,489,943	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 298,376				\$ 298,376	\$ 840,534	\$ 354,350	\$ 828,751	
Other AOC Grants			\$ 0				\$ 0	\$ 54,098	\$ 0	\$ 13,756	
Non-AOC Grants			\$ 298,376				\$ 298,376	\$ 894,632	\$ 354,350	\$ 842,507	
<b>Other Financing Sources</b>											
Interest Income	\$ 3,384	\$ 31					\$ 3,416	\$ 14,000	\$ 3,895	\$ 14,000	
Investment Income											
Donations											
Local Fees	\$ 104,474						\$ 104,474	\$ 251,775	\$ 100,970	\$ 283,200	
Non-Fee Revenues	\$ 3,571						\$ 3,571	\$ 7,000	\$ 3,158	\$ 10,000	
Enhanced Collections		\$ 66,556					\$ 66,556	\$ 85,000	\$ 35,108	\$ 85,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 17,105						\$ (308)	\$ 63,709	\$ 4,280	\$ 11,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 8,924						\$ 8,924	\$ 20,000	\$ 9,292	\$ 23,000	
	\$ 137,457	\$ 66,279					\$ 203,736	\$ 484,484	\$ 165,756	\$ 440,530	
<b>Total Revenues</b>	<b>\$ 8,160,674</b>	<b>\$ 89,469</b>	<b>\$ 298,376</b>				<b>\$ 8,548,520</b>	<b>\$ 14,502,713</b>	<b>\$ 5,666,028</b>	<b>\$ 11,772,980</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 2,330,405	\$ 5,085	\$ 131,035				\$ 2,466,525	\$ 5,887,237	\$ 2,788,647	\$ 5,756,530	
Temp Help	\$ 0						\$ 0	\$ 110,422			
Overtime	\$ 8,492						\$ 8,492		\$ 3,599	\$ 5,140	
Staff Benefits	\$ 1,679,748	\$ 538	\$ 114,773				\$ 1,795,059	\$ 5,157,719	\$ 2,146,952	\$ 4,771,291	
	\$ 4,018,645	\$ 5,622	\$ 245,808				\$ 4,270,075	\$ 11,155,378	\$ 4,939,198	\$ 10,532,961	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 103,252		\$ 2,255				\$ 105,507	\$ 301,165	\$ 125,183	\$ 355,068	
Printing	\$ 17,205	\$ 254	\$ 482				\$ 17,941	\$ 95,000	\$ 41,971	\$ 105,000	
Telecommunications	\$ 30,451						\$ 30,451	\$ 69,900	\$ 28,906	\$ 81,395	
Postage	\$ 41,437		\$ 210				\$ 41,646	\$ 80,000	\$ 39,783	\$ 80,000	
Insurance	\$ 5,554						\$ 5,554	\$ 5,000	\$ 4,923	\$ 4,750	
In-State Travel	\$ 10,471	\$ 167	\$ 1,371				\$ 12,009	\$ 20,800	\$ 5,880	\$ 25,500	
Out-of-State Travel	\$ 1,206						\$ 1,206	\$ 2,000	\$ (60)		
Training	\$ 3,487		\$ 1,116				\$ 4,603	\$ 17,250	\$ 7,553	\$ 26,750	
Security Services	\$ 733						\$ 733	\$ 2,300	\$ 1,580	\$ 1,920	
Facility Operations	\$ 118,146		\$ 283				\$ 118,430	\$ 268,811	\$ 167,054	\$ 338,564	
Utilities	\$ 67						\$ 67	\$ 350	\$ 143	\$ 600	
Contracted Services	\$ 528,474	\$ 68,183	\$ 805				\$ 597,462	\$ 1,795,278	\$ 616,141	\$ 1,872,902	
Consulting and Professional Services	\$ 16,347						\$ 16,347	\$ 95,944	\$ 36,176	\$ 74,969	
Information Technology	\$ 1,027,788						\$ 1,027,788	\$ 2,626,156	\$ 37,792	\$ 327,521	
Major Equipment								\$ 60,000	\$ 12,758	\$ 60,000	
Other Items of Expense								\$ 200	\$ 33		
	\$ 1,904,619	\$ 68,604	\$ 6,523				\$ 1,979,745	\$ 5,439,955	\$ 1,119,748	\$ 3,354,939	
<b>Special Items of Expense</b>											
Grand Jury											
Jury Costs	\$ 61,089						\$ 61,089	\$ 122,800	\$ 53,161	\$ 115,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
<b>Capital Costs</b>											
Internal Cost Recovery	\$ (49,162)		\$ 49,162				\$ 0		\$ 0		
Prior Year Expense Adjustment									\$ 182		
	\$ 11,927		\$ 49,162				\$ 61,089	\$ 122,800	\$ 53,343	\$ 115,000	
<b>Total Expenditures</b>	<b>\$ 5,935,190</b>	<b>\$ 74,227</b>	<b>\$ 301,492</b>				<b>\$ 6,310,908</b>	<b>\$ 18,718,133</b>	<b>\$ 6,112,286</b>	<b>\$ 14,002,900</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 2,225,484</b>	<b>\$ 15,243</b>	<b>\$ (3,116)</b>				<b>\$ 2,237,610</b>	<b>\$ (2,215,420)</b>	<b>\$ (446,259)</b>	<b>\$ (2,229,920)</b>	
<b>Operating Transfers In (Out)</b>											
<b>Fund Balance (Deficit)</b>											
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)	\$ 4,874,726	\$ 65,300	\$ (3,116)	\$ 2,363,208			\$ 7,300,118	\$ 2,847,088	\$ 5,412,014	\$ 3,628,353	

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

	For the month ended December									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 1,367,573	\$ 164,372					\$ 1,531,945	\$ 4,639,417	\$ 1,960,321	\$ 4,096,511
Traffic & Other Infractions	\$ 266,872	\$ 24,419				\$ 291,290	\$ 885,463	\$ 401,173	\$ 900,173	
Other Criminal Cases	\$ 362,504	\$ 3,131				\$ 365,635	\$ 1,278,545	\$ 510,842	\$ 1,004,167	
Civil	\$ 296,371	\$ 3,218				\$ 299,589	\$ 801,336	\$ 499,724	\$ 1,095,543	
Family & Children Services	\$ 336,473	\$ 17,582				\$ 354,055	\$ 928,450	\$ 407,087	\$ 899,400	
Probate, Guardianship & Mental Health Services	\$ 68,160	\$ 12,748				\$ 80,907	\$ 274,905	\$ 112,085	\$ 249,690	
Juvenile Dependency Services		\$ 282,447				\$ 282,447	\$ 593,861	\$ 268,616	\$ 652,133	
Juvenile Delinquency Services	\$ 22,460	\$ 4,970				\$ 27,430	\$ 60,428	\$ 129,056	\$ 236,511	
Other Court Operations	\$ 69,795	\$ 3,772				\$ 73,567	\$ 315,827	\$ 76,673	\$ 214,887	
Court Interpreters	\$ 277,846	\$ 88,059				\$ 365,904	\$ 899,055	\$ 431,028	\$ 922,733	
Jury Services	\$ 48,599	\$ 37,549	\$ 61,089			\$ 147,236	\$ 122,800	\$ 146,917	\$ 266,162	
Security		\$ 816				\$ 816	\$ 2,300	\$ 25,711	\$ 1,920	
Trial Court Operations Program	<b>\$ 3,116,652</b>	<b>\$ 643,081</b>	<b>\$ 61,089</b>			<b>\$ 3,820,821</b>	<b>\$ 10,802,387</b>	<b>\$ 4,969,233</b>	<b>\$ 10,539,830</b>	
Enhanced Collections		\$ 68,183				\$ 68,183	\$ 85,000	\$ 35,108	\$ 85,000	
Other Non-Court Operations										
Non-Court Operations Program		<b>\$ 68,183</b>				<b>\$ 68,183</b>	<b>\$ 85,000</b>	<b>\$ 35,108</b>	<b>\$ 85,000</b>	
Executive Office	\$ 116,708	\$ 3,112			\$ 0	\$ 119,819	\$ 253,117	\$ 117,423	\$ 241,673	
Fiscal Services	\$ 79,857	\$ 14,372			\$ 0	\$ 94,229	\$ 508,843	\$ 184,317	\$ 429,894	
Human Resources	\$ 374,681	\$ 17,793			\$ 0	\$ 392,474	\$ 430,729	\$ 91,323	\$ 460,692	
Business & Facilities Services	\$ 421,071	\$ 153,977			\$ 0	\$ 575,048	\$ 1,176,104	\$ 412,043	\$ 945,609	
Information Technology	\$ 161,106	\$ 1,079,228			\$ 0	\$ 1,240,335	\$ 3,461,953	\$ 302,841	\$ 1,300,200	
Court Administration Program	<b>\$ 1,153,423</b>	<b>\$ 1,268,482</b>			<b>\$ 0</b>	<b>\$ 2,421,905</b>	<b>\$ 5,830,746</b>	<b>\$ 1,107,946</b>	<b>\$ 3,378,070</b>	
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0				\$ 0		\$ 0		
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 4,270,075</b>	<b>\$ 1,979,745</b>	<b>\$ 61,089</b>		<b>\$ 0</b>	<b>\$ 6,310,909</b>	<b>\$ 16,718,133</b>	<b>\$ 6,112,286</b>	<b>\$ 14,002,900</b>	

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

**Merced**

Court

**2013/2014 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)	124.45	116.55	116.55		

<sup>1</sup> 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 Q2**

Fiscal Year and Ending Quarter

**FOOTNOTES**

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