

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

05/12/2014
Date

Merced

Court

2013/2014 Q3

Fiscal Year and Ending Quarter

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

	For the month ended March								
	Fiscal Year 2013/14								2012/13
	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	\$ 528,831	\$ 177,542	\$ (317,116)	\$ (310,000)		\$ 1,216,049	\$ 1,295,306	\$ 980,667	
Payroll	\$ 5,211	\$ 0					\$ 5,211	\$ 2,032	
Jury Revolving									
Other Distribution						\$ (72,886)	\$ (72,886)	\$ (143,757)	
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust	\$ 0	\$ 0				\$ (749)	\$ (749)	\$ (3,057)	
Credit Card							\$ 10,800	\$ 10,800	
Cash on Hand	\$ 10,800						\$ 0	\$ 0	
Cash with County	\$ 0						\$ 1,035,065	\$ 1,035,065	
Cash Outside of the AOC							\$ 2,272,747	\$ 1,881,751	
Total Cash	\$ 544,843	\$ 177,542	\$ (317,116)	\$ (310,000)		\$ 2,177,479	\$ 2,272,747	\$ 1,881,751	
Short Term Investment	\$ 2,251,081					\$ 428,166	\$ 2,679,247	\$ 2,260,506	
Investment in Financial Institution									
Total Investments	\$ 2,251,081					\$ 428,166	\$ 2,679,247	\$ 2,260,506	
Accrued Revenue	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 14,918	\$ 0	\$ 322,325				\$ 337,243	\$ 557,758	
Dishonored Checks									
Due From Employee								\$ 0	
Civil Jury Fees									
Trust									
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									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 369						\$ 369	\$ 772	
Total Receivables	\$ 15,287	\$ 0	\$ 322,325			\$ 9,964	\$ 347,576	\$ 558,529	
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets				\$ 2,673,208			\$ 2,673,208	\$ 2,363,208	
Total Other Assets				\$ 2,673,208			\$ 2,673,208	\$ 2,363,208	
Total Assets	\$ 2,811,211	\$ 177,542	\$ 5,209	\$ 2,363,208		\$ 2,615,608	\$ 7,972,778	\$ 7,063,994	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 886	\$ 0	\$ 0	\$ 0		\$ 0	\$ 886	\$ 145,521	
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 369	\$ 369	\$ 772	
Due to Other Courts									
Due to State	\$ 0						\$ 0	\$ 0	
TC145 Liability						\$ 302,267	\$ 302,267	\$ 269,908	
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 Interest	\$ 1,333						\$ 1,333	\$ 0	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0					\$ 134	\$ 134	\$ 116	
Total Accounts Payable and Accrued Liab.	\$ 2,218	\$ 0	\$ 0	\$ 0		\$ 302,770	\$ 304,989	\$ 416,317	
Civil						\$ 860,851	\$ 860,851	\$ 514,019	
Criminal						\$ 74,649	\$ 74,649	\$ 0	
Unreconciled - Civil and Criminal						\$ 315,549	\$ 315,549	\$ 315,549	
Trust Held Outside of the AOC						\$ 1,035,065	\$ 1,035,065	\$ 1,035,065	
Trust Interest Payable						\$ 8,345	\$ 8,345	\$ 7,122	
Miscellaneous Trust									
Total Trust Deposits						\$ 2,294,460	\$ 2,294,460	\$ 1,871,755	
Accrued Payroll	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ (2,378)						\$ (2,378)	\$ (173,697)	
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0	
Deductions Payable	\$ 0	\$ 0					\$ 0	\$ 0	
Payroll Clearing	\$ 0						\$ 0	\$ 0	
Total Payroll Liabilities	\$ (2,378)	\$ 0					\$ (2,378)	\$ (173,697)	
Revenue Collected in Advance	\$ 0						\$ 0	\$ 0	
Liabilities For Deposits	\$ 23,951					\$ 5,913	\$ 29,864	\$ 28,683	
Jury Fees - Non-Interest						\$ 10,950	\$ 10,950	\$ 11,400	
Fees - Partial Payment & Overpayment						\$ 1,515	\$ 1,515	\$ 100	
Uncleared Collections								\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 23,951					\$ 18,378	\$ 42,329	\$ 40,183	
Total Liabilities	\$ 23,791	\$ 0	\$ 0	\$ 0		\$ 2,615,608	\$ 2,639,399	\$ 2,154,559	
Total Fund Balance	\$ 2,787,420	\$ 177,542	\$ 5,209	\$ 2,363,208			\$ 5,333,379	\$ 4,909,435	
Total Liabilities and Fund Balance	\$ 2,811,211	\$ 177,542	\$ 5,209	\$ 2,363,208		\$ 2,615,608	\$ 7,972,778	\$ 7,063,994	

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 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)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
REVENUES													
State Financing Sources													
Trial Court Trust Fund	\$ 8,075,795	\$ 52,784					\$ 8,128,579	\$ 10,670,196	\$ 5,894,554	\$ 8,180,310			
Improvement and Modernization Fund	\$ 23,625						\$ 23,625	\$ 28,595	\$ 0	\$ 43,349			
Judges' Compensation (45.25)													
Court Interpreter (45.45)	\$ 493,564						\$ 493,564	\$ 894,847	\$ 598,240	\$ 894,841			
Civil Coordination Reimbursement (45.55)													
MOU Reimbursements (45.10 and General)	\$ 512,010						\$ 512,010	\$ 755,132	\$ 425,817	\$ 808,807			
Other Miscellaneous	\$ 774,827						\$ 774,827	\$ 774,827	\$ 774,827	\$ 562,836			
	\$ 9,879,821	\$ 52,784					\$ 9,932,605	\$ 13,123,507	\$ 7,693,437	\$ 10,489,943			
Grants													
AB 1058 Commissioner/Facilitator			\$ 306,701				\$ 306,701	\$ 840,534	\$ 557,995	\$ 828,751			
Other AOC Grants			\$ 0				\$ 0	\$ 54,098	\$ 0	\$ 13,756			
Non-AOC Grants									\$ 0				
			\$ 306,701				\$ 306,701	\$ 894,632	\$ 557,995	\$ 842,507			
Other Financing Sources													
Interest Income	\$ 6,867	\$ 73					\$ 6,939	\$ 14,000	\$ 16,566	\$ 14,000			
Investment Income													
Donations													
Local Fees	\$ 137,004	\$ 32,917					\$ 169,921	\$ 251,775	\$ 161,001	\$ 263,200			
Non-Fee Revenues	\$ 5,713						\$ 5,713	\$ 7,000	\$ 4,956	\$ 10,000			
Enhanced Collections		\$ 103,269					\$ 103,269	\$ 85,000	\$ 54,135	\$ 85,000			
Escheatment													
Prior Year Revenue	\$ (35,057)	\$ 47,616					\$ 12,559						
County Program - Restricted		\$ 3,344					\$ 3,344	\$ 63,709	\$ 6,708	\$ 11,000			
Reimbursement Other	\$ 38,365						\$ 38,365	\$ 43,000	\$ 30,801	\$ 34,330			
Sale of Fixed Assets													
Other Miscellaneous	\$ 15,449						\$ 15,449	\$ 20,000	\$ 13,861	\$ 23,000			
	\$ 168,342	\$ 187,218					\$ 355,559	\$ 484,484	\$ 288,028	\$ 440,530			
Total Revenues	\$ 10,048,183	\$ 240,002	\$ 306,701				\$ 10,594,866	\$ 14,502,713	\$ 6,538,460	\$ 11,772,980			
EXPENDITURES													
Personal Services													
Salaries - Permanent	\$ 3,795,921	\$ 7,968	\$ 131,035				\$ 3,934,923	\$ 5,887,237	\$ 4,305,130	\$ 5,766,530			
Temp Help	\$ 0						\$ 0	\$ 110,422					
Overtime	\$ 14,284						\$ 14,284		\$ 6,020	\$ 5,140			
Staff Benefits	\$ 3,158,966	\$ 859	\$ 114,773				\$ 3,274,599	\$ 5,157,719	\$ 3,264,446	\$ 4,771,291			
	\$ 6,969,171	\$ 8,827	\$ 245,808				\$ 7,223,806	\$ 11,155,378	\$ 7,675,596	\$ 10,532,961			
Operating Expenses and Equipment													
General Expense	\$ 165,155		\$ 2,255				\$ 167,410	\$ 301,165	\$ 224,024	\$ 355,068			
Printing	\$ 39,950	\$ 254	\$ 482				\$ 40,686	\$ 95,000	\$ 49,550	\$ 105,000			
Telecommunications	\$ 48,659						\$ 48,659	\$ 69,900	\$ 46,755	\$ 81,395			
Postage	\$ 63,204		\$ 210				\$ 63,414	\$ 80,000	\$ 61,088	\$ 80,000			
Insurance	\$ 5,554						\$ 5,554	\$ 5,000	\$ 4,923	\$ 4,750			
In-State Travel	\$ 15,789	\$ 167	\$ 1,371				\$ 17,327	\$ 20,800	\$ 9,907	\$ 25,500			
Out-of-State Travel	\$ 1,206						\$ 1,206	\$ 2,000	\$ (243)				
Training	\$ 6,218		\$ 1,116				\$ 7,334	\$ 17,250	\$ 10,138	\$ 26,750			
Security Services	\$ 1,018						\$ 1,018	\$ 2,300	\$ 1,885	\$ 1,920			
Facility Operations	\$ 175,939		\$ 283				\$ 176,223	\$ 268,611	\$ 236,414	\$ 338,564			
Utilities	\$ 86						\$ 86	\$ 350	\$ 190	\$ 600			
Contracted Services	\$ 952,018	\$ 103,269	\$ 805				\$ 1,056,091	\$ 1,795,279	\$ 919,357	\$ 1,872,902			
Consulting and Professional Services	\$ 25,266						\$ 25,266	\$ 95,944	\$ 51,940	\$ 74,969			
Information Technology	\$ 1,395,886						\$ 1,395,886	\$ 2,626,156	\$ 199,998	\$ 327,521			
Major Equipment								\$ 60,000	\$ 12,758	\$ 60,000			
Other Items of Expense	\$ 0						\$ 0	\$ 200	\$ 104				
	\$ 2,895,947	\$ 103,690	\$ 6,523				\$ 3,006,160	\$ 5,439,955	\$ 1,828,744	\$ 3,354,939			
Special Items of Expense													
Grand Jury													
Jury Costs	\$ 89,074						\$ 89,074	\$ 122,800	\$ 84,248	\$ 115,000			
Judgements, Settlements and Claims													
Debt Service													
Other													
Capital Costs													
Internal Cost Recovery	\$ (49,162)		\$ 49,162				\$ 0		\$ 0				
Prior Year Expense Adjustment	\$ 4,955						\$ 4,955		\$ (291)				
	\$ 44,887		\$ 49,162				\$ 94,029	\$ 122,800	\$ 83,957	\$ 115,000			
Total Expenditures	\$ 9,909,985	\$ 112,517	\$ 301,492				\$ 10,323,995	\$ 16,718,133	\$ 9,488,288	\$ 14,002,900			
Excess (Deficit) of Revenues Over Expenditures	\$ 138,177	\$ 127,485	\$ 5,209				\$ 270,871	\$ (2,215,420)	\$ (948,837)	\$ (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)	\$ 2,787,420	\$ 177,542	\$ 5,209	\$ 2,363,208			\$ 5,333,379	\$ 2,847,088	\$ 4,909,435	\$ 3,628,353			

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

For the month ended March										
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	\$ 2,191,155	\$ 247,730					\$ 2,438,885	\$ 4,639,417	\$ 2,890,390	\$ 4,096,511
Traffic & Other Infractions	\$ 420,867	\$ 27,962					\$ 448,828	\$ 885,463	\$ 592,593	\$ 900,173
Other Criminal Cases	\$ 576,995	\$ 11,306				\$ 514	\$ 588,816	\$ 1,278,545	\$ 744,731	\$ 1,004,167
Civil	\$ 465,407	\$ 9,673					\$ 475,080	\$ 801,336	\$ 685,042	\$ 1,095,543
Family & Children Services	\$ 529,550	\$ 30,868					\$ 560,418	\$ 928,450	\$ 595,941	\$ 899,400
Probate, Guardianship & Mental Health Services	\$ 108,103	\$ 17,002					\$ 125,105	\$ 274,905	\$ 156,491	\$ 249,690
Juvenile Dependency Services		\$ 414,279					\$ 414,279	\$ 593,861	\$ 396,276	\$ 652,133
Juvenile Delinquency Services	\$ 30,047	\$ 7,748					\$ 37,795	\$ 60,428	\$ 156,524	\$ 236,511
Other Court Operations	\$ 107,636	\$ 6,314					\$ 113,950	\$ 315,827	\$ 119,507	\$ 214,887
Court Interpreters	\$ 431,238	\$ 143,580					\$ 574,818	\$ 899,055	\$ 634,264	\$ 922,733
Jury Services	\$ 77,391	\$ 54,160	\$ 89,074				\$ 220,626	\$ 122,800	\$ 219,438	\$ 266,162
Security		\$ 12,201					\$ 12,201	\$ 2,300	\$ 25,996	\$ 1,920
Trial Court Operations Program	\$ 4,938,390	\$ 982,822	\$ 89,074			\$ 514	\$ 6,010,800	\$ 10,802,387	\$ 7,217,194	\$ 10,539,830
Enhanced Collections		\$ 103,269					\$ 103,269	\$ 85,000	\$ 54,135	\$ 85,000
Other Non-Court Operations										
Non-Court Operations Program		\$ 103,269					\$ 103,269	\$ 85,000	\$ 54,135	\$ 85,000
Executive Office	\$ 183,081	\$ 4,962			\$ 0		\$ 188,043	\$ 253,117	\$ 220,743	\$ 241,673
Fiscal Services	\$ 170,684	\$ 39,833			\$ 0	\$ 1,144	\$ 211,662	\$ 508,843	\$ 243,676	\$ 429,894
Human Resources	\$ 1,031,816	\$ 28,425			\$ 0		\$ 1,060,241	\$ 430,729	\$ 379,367	\$ 460,692
Business & Facilities Services	\$ 632,993	\$ 235,827			\$ 0	\$ 1,834	\$ 870,654	\$ 1,176,104	\$ 776,969	\$ 945,609
Information Technology	\$ 257,116	\$ 1,611,022			\$ 0	\$ 1,462	\$ 1,869,600	\$ 3,461,953	\$ 596,214	\$ 1,300,200
Court Administration Program	\$ 2,275,690	\$ 1,920,069			\$ 0	\$ 4,441	\$ 4,200,200	\$ 5,830,746	\$ 2,216,969	\$ 3,378,070
Expenditures Not Distributed or Posted to a Program	\$ 9,726	\$ 0					\$ 9,726		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,223,806	\$ 3,006,160	\$ 89,074		\$ 0	\$ 4,955	\$ 10,323,995	\$ 16,718,133	\$ 9,488,298	\$ 14,002,900

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Merced
 Court

2013/2014 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)	124.45	116.55	116.55	120.55	

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 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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