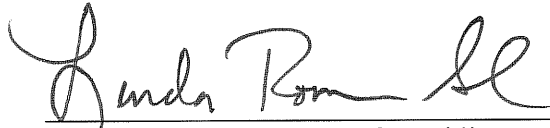


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

11/21/2014

Date

Merced

Court

2014/2015 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 2014/15									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
ASSETS									
Operations	\$ (215,355)	\$ 243,234	\$ (23,824)	\$ 0			\$ 1,345,599	\$ 1,349,655	\$ 1,848,158
Payroll	\$ (10,444)	\$ 0						\$ (10,444)	\$ 5,064
Jury									
Revolving	\$ 27,000							\$ 27,000	
Other									
Distribution							\$ 16,978	\$ 16,978	\$ (75,351)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0	\$ 0					\$ (10,880)	\$ (10,880)	\$ 881
Credit Card									
Cash on Hand	\$ 10,800							\$ 10,800	\$ 10,800
Cash with County	\$ 0						\$ 0	\$ 0	\$ (5)
Cash Outside of the AOC							\$ 1,309,278	\$ 1,309,278	\$ 1,035,065
Total Cash	\$ (187,999)	\$ 243,234	\$ (23,824)	\$ 0			\$ 2,660,976	\$ 2,692,388	\$ 2,624,612
Short Term Investment	\$ 3,844,650						\$ 420,157	\$ 4,264,806	\$ 4,793,621
Investment in Financial Institution									
Total Investments	\$ 3,844,650						\$ 420,157	\$ 4,264,806	\$ 4,793,621
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 4,955	\$ 0	\$ 10,226					\$ 15,180	\$ 144,021
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	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 10,662					\$ 10,662	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 382							\$ 382	\$ 418
Total Receivables	\$ 5,337	\$ 0	\$ 20,887				\$ 9,964	\$ 36,188	\$ 144,439
Prepaid Expenses - General Salary and Travel Advances Counties								\$ 310,000	\$ 310,000
Total Prepaid Expenses								\$ 310,000	\$ 310,000
Other Assets								\$ 2,173,325	\$ 2,363,208
Total Other Assets								\$ 2,173,325	\$ 2,363,208
Total Assets	\$ 3,661,987	\$ 243,234	\$ (2,936)	\$ 2,483,325			\$ 3,091,097	\$ 9,476,707	\$ 10,125,881
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ (8,710)	\$ 0	\$ 0				\$ 0	\$ (8,710)	\$ 2,229
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 382	\$ 382	\$ 418
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 302,435	\$ 302,435	\$ 304,339
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,560							\$ 1,560	\$ 798
Interest							\$ 136	\$ 136	\$ 205
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ (7,150)	\$ 0	\$ 0				\$ 302,953	\$ 295,803	\$ 307,990
Civil							\$ 944,283	\$ 944,283	\$ 1,501,068
Criminal							\$ 192,215	\$ 192,215	\$ 75,803
Unreconciled - Civil and Criminal							\$ 315,549	\$ 315,549	\$ 315,549
Trust Held Outside of the AOC							\$ 1,309,279	\$ 1,309,279	\$ 1,035,065
Trust Interest Payable							\$ 8,769	\$ 8,769	\$ 7,761
Miscellaneous Trust									
Total Trust Deposits							\$ 2,770,095	\$ 2,770,095	\$ 2,935,247
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (120,182)							\$ (120,182)	\$ (686)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0	\$ 0						\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (120,182)	\$ 0						\$ (120,182)	\$ (686)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 23,951						\$ 5,913	\$ 29,864	\$ 28,668
Jury Fees - Non-Interest							\$ 10,650	\$ 10,650	\$ 10,950
Fees - Partial Payment & Overpayment							\$ 1,485	\$ 1,485	\$ 445
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 23,951						\$ 18,048	\$ 41,999	\$ 40,063
Total Liabilities	\$ (103,381)	\$ 0	\$ 0				\$ 3,091,097	\$ 2,987,716	\$ 3,282,614
Total Fund Balance	\$ 3,765,369	\$ 243,234	\$ (2,936)	\$ 2,483,325				\$ 6,488,992	\$ 6,843,266
Total Liabilities and Fund Balance	\$ 3,661,987	\$ 243,234	\$ (2,936)	\$ 2,483,325			\$ 3,091,097	\$ 9,476,707	\$ 10,125,881

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 2014/15											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	2013/14	
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info. Purpose Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 5,114,357	\$ 9,374					\$ 5,123,731	\$ 11,356,296	\$ 4,200,654	\$ 10,670,199	
Improvement and Modernization Fund	\$ (33,190)						\$ (33,190)	\$ 33,190	\$ 21,337	\$ 28,595	
Judges' Compensation (45.25)	\$ 123,257						\$ 123,257	\$ 750,000	\$ 130,420	\$ 894,847	
Court Interpreter (45.45)	\$ 122,409						\$ 122,409	\$ 769,677	\$ 138,334	\$ 755,132	
Civil Coordination Reimbursement (45.55)							\$ 774,827			\$ 774,827	
MOU Reimbursements (45.10 and General)											
Other Miscellaneous											
	\$ 5,326,833	\$ 9,374					\$ 5,336,207	\$ 13,693,590	\$ 4,490,745	\$ 13,123,597	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,348				\$ 1,348	\$ 840,534	\$ 0	\$ 840,534	
Other AOC Grants									\$ 0	\$ 54,098	
Non-AOC Grants			\$ 1,348				\$ 1,348	\$ 840,534	\$ 0	\$ 894,632	
Other Financing Sources											
Interest Income	\$ 399	\$ 2					\$ 401	\$ 10,000	\$ 449	\$ 14,000	
Investment Income											
Donations											
Local Fees	\$ 32,205	\$ 7,719					\$ 39,924	\$ 243,500	\$ 44,244	\$ 251,775	
Non-Fee Revenues	\$ 1,330						\$ 1,330	\$ 7,000	\$ 1,269	\$ 7,000	
Enhanced Collections		\$ 21,914					\$ 21,914	\$ 135,000	\$ 28,035	\$ 65,000	
E-scholment											
Prior Year Revenue											
County Program - Restricted		\$ 638					\$ 638	\$ 9,000	\$ (2,969)	\$ 63,709	
Reimbursement Other	\$ 7,882						\$ 7,882	\$ 42,500	\$ 2,777	\$ 43,000	
Sale of Fixed Assets	\$ 4,008						\$ 4,008	\$ 20,000	\$ 3,415	\$ 20,000	
Other Miscellaneous	\$ 46,824	\$ 30,273					\$ 76,998	\$ 467,000	\$ 77,220	\$ 484,494	
Total Revenues	\$ 5,372,658	\$ 39,647	\$ 1,348				\$ 5,413,653	\$ 14,991,524	\$ 4,567,965	\$ 14,502,713	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,292,195	\$ 1,902					\$ 1,294,097	\$ 6,131,046	\$ 1,222,503	\$ 5,887,237	
Temp Help								\$ 58,959	\$ 0	\$ 110,422	
Overtime	\$ 3,375						\$ 3,375	\$ 34,388	\$ 3,810		
Staff Benefits	\$ 1,129,139	\$ 212					\$ 1,129,351	\$ 5,483,423	\$ 1,047,515	\$ 5,157,719	
	\$ 2,424,709	\$ 2,114					\$ 2,426,824	\$ 11,707,816	\$ 2,273,928	\$ 11,155,378	
Operating Expenses and Equipment											
General Expense	\$ 59,299	\$ 250	\$ 170				\$ 59,719	\$ 296,925	\$ 45,073	\$ 301,165	
Printing	\$ 4,336	\$ 233					\$ 4,569	\$ 33,000	\$ 12,699	\$ 95,000	
Telecommunications	\$ 13,094						\$ 13,094	\$ 76,000	\$ 11,886	\$ 69,000	
Postage	\$ 5,026						\$ 5,225	\$ 95,000	\$ 35,465	\$ 90,000	
Insurance	\$ 361		\$ 199				\$ 561	\$ 6,500	\$ 5,000	\$ 5,000	
In-State Travel	\$ 796	\$ 373					\$ 1,169	\$ 20,400	\$ 5,390	\$ 20,800	
Out-of-State Travel	\$ 468						\$ 468	\$ 2,500		\$ 2,000	
Training	\$ 1,440						\$ 2,215	\$ 30,000	\$ 1,569	\$ 17,250	
Security Services	\$ 225						\$ 225	\$ 1,800	\$ 285	\$ 2,300	
Facility Operations	\$ 37,812		\$ 3,140				\$ 40,952	\$ 270,459	\$ 52,848	\$ 268,611	
Utilities	\$ (12,827)						\$ (12,827)	\$ 13,120	\$ 27	\$ 350	
Contracted Services	\$ 278,260	\$ 21,914					\$ 300,175	\$ 1,672,079	\$ 270,475	\$ 1,795,279	
Consulting and Professional Services	\$ (1,974)						\$ (1,974)	\$ 50,000	\$ 8,304	\$ 95,944	
Information Technology	\$ 235,270						\$ 235,270	\$ 1,421,413	\$ 26,824	\$ 2,626,156	
Major Equipment	\$ (500)						\$ (500)	\$ 20,000		\$ 60,000	
Other Items of Expense	\$ 198						\$ 198	\$ 15,000		\$ 200	
	\$ 821,284	\$ 22,771	\$ 4,284				\$ 848,339	\$ 4,024,193	\$ 470,847	\$ 5,439,955	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 38,548						\$ 38,548	\$ 117,500	\$ 42,632	\$ 122,800	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ 559						\$ 559	\$ 0			
Prior Year Expense Adjustment											
	\$ 39,107						\$ 39,107	\$ 117,500	\$ 42,632	\$ 122,800	
Total Expenditures	\$ 3,065,101	\$ 24,865	\$ 4,284				\$ 3,114,270	\$ 15,949,509	\$ 2,787,207	\$ 16,718,133	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,287,557	\$ 14,763	\$ (2,936)				\$ 2,299,384	\$ (857,985)	\$ 1,780,759	\$ (2,215,420)	
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,477,811	\$ 228,472	\$ 0	\$ 2,483,325			\$ 4,189,608	\$ 4,189,608	\$ 5,082,508	\$ 5,082,508	
Ending Balance (Deficit)	\$ 3,765,369	\$ 243,234	\$ (2,936)	\$ 2,483,325			\$ 6,488,992	\$ 3,331,623	\$ 6,943,266	\$ 2,847,088	

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

	For the month ended September									
	Fiscal Year 2014/15							2013/14		
	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	\$ 668,426	\$ 54,603				\$ 188	\$ 723,217	\$ 3,977,681	\$ 763,696	\$ 4,639,417
Traffic & Other Infractions	\$ 151,320	\$ 1,602					\$ 152,921	\$ 622,734	\$ 161,342	\$ 885,463
Other Criminal Cases	\$ 174,262	\$ 745				\$ 255	\$ 175,262	\$ 1,171,791	\$ 182,448	\$ 1,278,545
Civil	\$ 167,584	\$ 904					\$ 168,488	\$ 715,075	\$ 146,177	\$ 801,336
Family & Children Services	\$ 171,827	\$ 11,123				\$ (2,120)	\$ 180,830	\$ 796,189	\$ 171,119	\$ 928,450
Probate, Guardianship & Mental Health Services	\$ 39,978	\$ 5,271					\$ 45,249	\$ 535,804	\$ 41,739	\$ 274,905
Juvenile Dependency Services		\$ 125,771					\$ 125,771	\$ 593,961	\$ 127,772	\$ 593,861
Juvenile Delinquency Services	\$ 12,399	\$ 2,236					\$ 14,635	\$ 70,365	\$ 13,682	\$ 60,428
Other Court Operations	\$ 37,438	\$ 716					\$ 38,154	\$ 5,596	\$ 37,299	\$ 315,827
Court Interpreters	\$ 135,587	\$ 52,717					\$ 188,304	\$ 1,072,898	\$ 172,987	\$ 899,055
Jury Services	\$ 25,771	\$ 18,302	\$ 38,548				\$ 82,621	\$ 323,406	\$ 100,476	\$ 122,800
Security		\$ 225					\$ 225	\$ 21,800	\$ 285	\$ 2,300
Trial Court Operations Program	\$ 1,584,591	\$ 274,215	\$ 38,548			\$ (1,677)	\$ 1,895,678	\$ 9,907,300	\$ 1,919,021	\$ 10,802,387
Enhanced Collections		\$ 21,914					\$ 21,914	\$ 135,000	\$ 29,661	\$ 85,000
Other Non-Court Operations		\$ 373					\$ 373	\$ 23,029		
Non-Court Operations Program		\$ 22,287					\$ 22,287	\$ 158,029	\$ 29,661	\$ 85,000
Executive Office	\$ 61,804	\$ 295					\$ 62,098	\$ 284,387	\$ 58,311	\$ 253,117
Fiscal Services	\$ 87,285	\$ 4,446				\$ 2,236	\$ 93,967	\$ 745,090	\$ 44,530	\$ 508,843
Human Resources	\$ 433,018	\$ 12,981					\$ 445,999	\$ 598,428	\$ 339,533	\$ 430,729
Business & Facilities Services	\$ 150,622	\$ 73,330					\$ 223,951	\$ 1,935,694	\$ 282,796	\$ 1,176,104
Information Technology	\$ 109,504	\$ 260,786					\$ 370,289	\$ 2,220,581	\$ 113,353	\$ 3,461,953
Court Administration Program	\$ 842,232	\$ 351,837				\$ 2,236	\$ 1,196,305	\$ 5,784,180	\$ 838,524	\$ 5,830,746
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,426,824	\$ 648,339	\$ 38,548			\$ 559	\$ 3,114,270	\$ 15,849,509	\$ 2,787,207	\$ 16,718,133

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Merced

Court

2014/2015 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)	129.35	120.75			

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

2014/2015 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
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