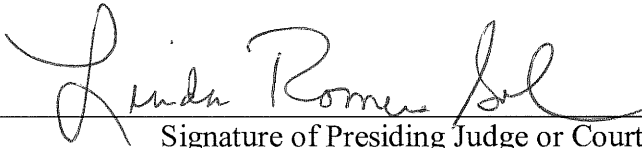


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

08/12/2014

Date

Merced

Court

2013/2014 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Merced

Court

2013/2014 Q4

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 | 123.55 |

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 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

| | |
|----|--|
| 1 | |
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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 June | | | | | | | | | | |
|---|-----------------------|-------------------|---------------------|-------------------|--------------|-------------------|-------------------------------------|----------------------------|-------------------------------------|--------------------------|
| Fiscal Year 2013/14 | | | | | | | | | | |
| | Governmental Funds | | | | | | Total Funds (Info. Purpose Only) | Current Budget (Annual) | Total Funds (Info. Purpose Only) | Final Budget (Annual) |
| | General | Special Revenue | | Capital Projects | Debt Service | Proprietary Funds | | | | |
| | | Non-Grant | Grant | | | | | | | |
| REVENUES | | | | | | | | | | |
| State Financing Sources | | | | | | | | | | |
| Trial Court Trust Fund | \$ 10,368,082 | \$ 78,731 | | \$ 620,000 | | | \$ 11,066,813 | \$ 10,670,196 | \$ 8,434,688 | \$ 8,180,310 |
| Improvement and Modernization Fund | \$ 56,815 | | | | | | \$ 56,815 | \$ 28,595 | \$ 11,454 | \$ 43,349 |
| Judges' Compensation (45.25) | \$ 788,314 | | | | | | \$ 788,314 | \$ 894,847 | \$ 816,676 | \$ 894,841 |
| Court Interpreter (45.45) | \$ 728,288 | | | | | | \$ 728,288 | \$ 755,132 | \$ 705,229 | \$ 808,607 |
| Civil Coordination Reimbursement (45.55) | \$ 774,827 | | | | | | \$ 774,827 | \$ 774,827 | \$ 1,189,692 | \$ 562,836 |
| MOU Reimbursements (45.10 and General) | | | | | | | | | | |
| Other Miscellaneous | | | | | | | | | | |
| Total Revenues | \$ 12,716,326 | \$ 78,731 | | \$ 620,000 | | | \$ 13,415,057 | \$ 13,123,997 | \$ 11,157,738 | \$ 10,489,943 |
| Grants | | | | | | | | | | |
| AB 1058 Commissioner/Facilitator | | | \$ 834,972 | | | | \$ 834,972 | \$ 840,534 | \$ 787,374 | \$ 838,751 |
| Other AOC Grants | | | \$ 0 | | | | \$ 0 | \$ 64,098 | \$ 11,065 | \$ 13,758 |
| Non-AOC Grants | | | \$ 834,972 | | | | \$ 834,972 | \$ 894,632 | \$ 798,439 | \$ 842,507 |
| Total Grants | | | \$ 834,972 | | | | \$ 834,972 | \$ 904,632 | \$ 798,439 | \$ 842,507 |
| Other Financing Sources | | | | | | | | | | |
| Interest Income | \$ 10,477 | \$ 243 | | \$ 13,687 | | | \$ 24,408 | \$ 14,000 | \$ 20,174 | \$ 14,000 |
| Investment Income | | | | | | | | | | |
| Donations | | | | | | | | | | |
| Local Fees | \$ 214,232 | \$ 49,102 | | | | | \$ 263,335 | \$ 251,776 | \$ 261,750 | \$ 263,000 |
| Non-Fee Revenues | \$ 8,602 | | | | | | \$ 8,602 | \$ 7,000 | \$ 7,722 | \$ 10,000 |
| Enhanced Collections | | \$ 153,974 | | | | | \$ 153,974 | \$ 85,000 | \$ 110,342 | \$ 85,000 |
| Escheatment | | | | | | | | | | |
| Prior Year Revenue | \$ (38,908) | \$ 49,242 | | \$ 5,927 | | | \$ 16,261 | | | |
| County Program - Restricted | | \$ 9,771 | | | | | \$ 9,771 | \$ 63,709 | \$ 13,976 | \$ 11,000 |
| Reimbursement Other | \$ 43,612 | | | | | | \$ 43,612 | \$ 43,000 | \$ 43,541 | \$ 34,330 |
| Sale of Fixed Assets | \$ 23,242 | | | | | | \$ 23,242 | \$ 20,000 | \$ 22,906 | \$ 23,000 |
| Other Miscellaneous | \$ 261,258 | \$ 262,333 | | \$ 19,614 | | | \$ 543,205 | \$ 464,484 | \$ 480,410 | \$ 440,530 |
| Total Other Financing Sources | \$ 261,258 | \$ 262,333 | | \$ 19,614 | | | \$ 543,205 | \$ 464,484 | \$ 480,410 | \$ 440,530 |
| Total Revenues | \$ 12,977,583 | \$ 341,064 | \$ 834,972 | \$ 639,614 | | | \$ 14,793,233 | \$ 14,892,713 | \$ 12,438,588 | \$ 11,772,980 |
| EXPENDITURES | | | | | | | | | | |
| Personal Services | | | | | | | | | | |
| Salaries - Permanent | \$ 5,247,276 | \$ 10,951 | \$ 343,851 | | | | \$ 5,602,078 | \$ 5,887,237 | \$ 5,775,882 | \$ 5,756,630 |
| Temp Help | \$ 0 | | | | | | \$ 0 | \$ 110,422 | \$ 14,015 | \$ 0 |
| Overtime | \$ 20,445 | | | | | | \$ 20,445 | | \$ 8,863 | \$ 5,140 |
| Staff Benefits | \$ 4,065,559 | \$ 1,192 | \$ 308,381 | | | | \$ 4,375,131 | \$ 5,157,719 | \$ 4,655,488 | \$ 4,771,291 |
| Total Personal Services | \$ 9,333,279 | \$ 12,142 | \$ 652,233 | | | | \$ 9,997,254 | \$ 11,155,378 | \$ 10,455,248 | \$ 10,532,961 |
| Operating Expenses and Equipment | | | | | | | | | | |
| General Expense | \$ 369,791 | | \$ 14,222 | | | | \$ 384,013 | \$ 301,165 | \$ 316,312 | \$ 355,068 |
| Printing | \$ 51,211 | \$ 413 | \$ 482 | | | | \$ 52,106 | \$ 95,000 | \$ 59,429 | \$ 105,000 |
| Telecommunications | \$ 73,335 | | | | | | \$ 73,335 | \$ 69,900 | \$ 70,196 | \$ 81,385 |
| Postage | \$ 83,218 | | \$ 358 | | | | \$ 83,576 | \$ 80,000 | \$ 81,693 | \$ 80,000 |
| Insurance | \$ 5,554 | | | | | | \$ 5,554 | \$ 5,000 | \$ 4,923 | \$ 4,750 |
| In-State Travel | \$ 27,965 | | \$ 1,657 | | | | \$ 31,711 | \$ 20,800 | \$ 15,994 | \$ 25,500 |
| Out-of-State Travel | \$ 5,741 | \$ 2,088 | | | | | \$ 7,741 | \$ 2,000 | \$ (249) | \$ 0 |
| Training | \$ 12,560 | | \$ 704 | | | | \$ 13,264 | \$ 17,250 | \$ 16,715 | \$ 26,750 |
| Security Services | \$ 1,363 | | | | | | \$ 1,363 | \$ 2,300 | \$ 2,220 | \$ 1,900 |
| Facility Operations | \$ 254,403 | | \$ 13,101 | | | | \$ 267,504 | \$ 268,611 | \$ 311,294 | \$ 338,564 |
| Utilities | \$ 12,923 | | | | | | \$ 12,923 | \$ 350 | \$ 230 | \$ 600 |
| Contracted Services | \$ 1,351,716 | \$ 153,974 | \$ 2,505 | | | | \$ 1,508,195 | \$ 1,795,279 | \$ 1,554,423 | \$ 1,872,902 |
| Consulting and Professional Services | \$ 46,446 | | \$ 223 | | | | \$ 46,670 | \$ 85,944 | \$ 83,984 | \$ 74,969 |
| Information Technology | \$ 2,123,779 | | \$ 176,159 | | | | \$ 2,304,939 | \$ 2,626,156 | \$ 2,065,683 | \$ 3,027,521 |
| Major Equipment | \$ 61,311 | | | | | | \$ 61,311 | \$ 60,000 | \$ 17,359 | \$ 60,000 |
| Other Items of Expense | \$ 40 | | | | | | \$ 40 | \$ 200 | \$ 173 | \$ 0 |
| Total Operating Expenses and Equipment | \$ 4,486,358 | \$ 156,475 | \$ 209,411 | | | | \$ 4,852,245 | \$ 5,430,955 | \$ 5,274,387 | \$ 5,354,809 |
| Special Items of Expense | | | | | | | | | | |
| Grand Jury | | | | | | | | | | |
| Jury Costs | \$ 111,397 | | | | | | \$ 111,397 | \$ 122,800 | \$ 136,009 | \$ 115,000 |
| Judgments, Settlements and Claims | | | | \$ 273,124 | | | \$ 273,124 | | | |
| Debt Service | | | | | | | | | | |
| Other | \$ 180,385 | | | | | | \$ 180,385 | | | |
| Total Special Items of Expense | \$ 291,782 | | | \$ 273,124 | | | \$ 471,782 | \$ 245,600 | \$ 245,600 | \$ 215,000 |
| Capital Costs | | | | | | | | | | |
| Internal Cost Recovery | \$ (130,447) | | \$ 130,447 | | | | \$ 0 | | \$ 0 | \$ 0 |
| Prior Year Expense Adjustment | \$ 4,955 | | | \$ 246,372 | | | \$ 251,327 | | \$ (291) | \$ 0 |
| Total Capital Costs | \$ (125,492) | | \$ 260,894 | \$ 246,372 | | | \$ 125,835 | | \$ (291) | \$ 0 |
| Total Expenditures | \$ 13,685,928 | \$ 168,618 | \$ 912,090 | \$ 519,497 | | | \$ 15,686,132 | \$ 16,716,133 | \$ 13,232,353 | \$ 14,002,960 |
| Excess (Deficit) of Revenues Over Expenditures | \$ (1,008,344) | \$ 172,446 | \$ (157,119) | \$ 120,117 | | | \$ (872,900) | \$ (2,215,420) | \$ (795,765) | \$ (2,229,920) |
| Operating Transfers In (Out) | \$ (163,087) | \$ 6,968 | \$ 157,119 | | | | \$ 0 | \$ 0 | \$ 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) | \$ 1,477,811 | \$ 228,472 | \$ 0 | \$ 2,483,325 | | | \$ 4,189,608 | \$ 2,847,088 | \$ 5,062,508 | \$ 3,628,353 |

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

| For the month ended June | | | | | | | | | | |
|---|---------------------|----------------------------------|--------------------------|---------------|------------------------|-------------------------------|----------------------|-------------------------|----------------------|-----------------------|
| 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 | \$ 3,044,798 | \$ 371,758 | | | | | \$ 3,416,556 | \$ 4,639,417 | \$ 3,783,667 | \$ 4,096,511 |
| Traffic & Other Infractions | \$ 592,774 | \$ 32,828 | | | | | \$ 625,602 | \$ 885,463 | \$ 750,191 | \$ 900,173 |
| Other Criminal Cases | \$ 835,144 | \$ 16,795 | | | | \$ 514 | \$ 852,453 | \$ 1,278,545 | \$ 986,693 | \$ 1,004,167 |
| Civil | \$ 655,349 | \$ 13,307 | | | | | \$ 668,656 | \$ 801,336 | \$ 867,437 | \$ 1,095,543 |
| Family & Children Services | \$ 734,686 | \$ 50,197 | | | | | \$ 784,884 | \$ 928,450 | \$ 799,654 | \$ 899,400 |
| Probate, Guardianship & Mental Health Services | \$ 157,978 | \$ 19,908 | | | | | \$ 177,885 | \$ 274,905 | \$ 200,142 | \$ 249,690 |
| Juvenile Dependency Services | | \$ 571,946 | | | | | \$ 571,946 | \$ 593,861 | \$ 587,415 | \$ 652,133 |
| Juvenile Delinquency Services | \$ 34,396 | \$ 10,005 | | | | | \$ 44,401 | \$ 60,428 | \$ 183,645 | \$ 236,511 |
| Other Court Operations | \$ 153,585 | \$ 8,130 | | | | | \$ 161,715 | \$ 315,827 | \$ 164,111 | \$ 214,887 |
| Court Interpreters | \$ 596,466 | \$ 219,072 | | | | | \$ 815,538 | \$ 899,055 | \$ 864,748 | \$ 922,733 |
| Jury Services | \$ 109,556 | \$ 93,511 | \$ 111,397 | | | | \$ 314,464 | \$ 122,800 | \$ 317,692 | \$ 266,162 |
| Security | | \$ 13,466 | | | | | \$ 13,466 | \$ 2,300 | \$ 31,908 | \$ 1,920 |
| Trial Court Operations Program | \$ 6,914,733 | \$ 1,420,923 | \$ 111,397 | | | \$ 514 | \$ 8,447,567 | \$ 10,802,367 | \$ 9,537,305 | \$ 10,539,830 |
| Enhanced Collections | | \$ 153,974 | | | | | \$ 153,974 | \$ 85,000 | \$ 110,342 | \$ 85,000 |
| Other Non-Court Operations | | \$ 166 | | | | | \$ 166 | | | |
| Non-Court Operations Program | | \$ 154,140 | | | | | \$ 154,140 | \$ 85,000 | \$ 110,342 | \$ 85,000 |
| Executive Office | \$ 257,773 | \$ 34,916 | | | \$ 0 | | \$ 292,689 | \$ 253,117 | \$ 308,112 | \$ 241,673 |
| Fiscal Services | \$ 268,763 | \$ 58,576 | | | \$ 0 | \$ 1,144 | \$ 328,483 | \$ 508,843 | \$ 341,174 | \$ 429,894 |
| Human Resources | \$ 1,295,339 | \$ 49,402 | \$ 180,385 | | \$ 0 | | \$ 1,525,126 | \$ 430,729 | \$ 882,584 | \$ 460,692 |
| Business & Facilities Services | \$ 867,044 | \$ 383,905 | \$ 273,124 | | \$ 248,206 | | \$ 1,772,280 | \$ 1,176,104 | \$ 1,105,704 | \$ 945,609 |
| Information Technology | \$ 394,002 | \$ 2,750,383 | | | \$ 0 | \$ 1,462 | \$ 3,145,848 | \$ 3,461,953 | \$ 947,131 | \$ 1,300,200 |
| Court Administration Program | \$ 3,082,922 | \$ 3,277,182 | \$ 453,509 | | \$ 0 | \$ 250,813 | \$ 7,064,426 | \$ 5,830,746 | \$ 3,584,706 | \$ 3,378,070 |
| Expenditures Not Distributed or Posted to a Program | \$ 0 | \$ 0 | | | | | \$ 0 | | \$ 0 | |
| Prior Year Adjustments Not Posted to a Program | | | | | | | | | | |
| Total | \$ 9,997,654 | \$ 4,852,245 | \$ 564,906 | | \$ 0 | \$ 251,327 | \$ 15,666,132 | \$ 16,718,133 | \$ 13,232,353 | \$ 14,002,900 |

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Merced

| Classification | Governmental Funds | | | | | Proprietary Funds | Fiduciary Funds | Total Funds (Info. Purposes Only) |
|----------------|---------------------|-------------------|-------------|---------------------|--------------|-------------------|-----------------|--------------------------------------|
| | General | Special Revenue | | Capital Project | Debt Service | | | |
| | | Non-Grant | Grant | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - |
| Restricted | - | 228,472 | - | 2,483,325 | - | - | - | 2,711,797 |
| Committed | 1,316,151 | - | - | - | - | - | - | 1,316,151 |
| Assigned | 161,660 | - | - | - | - | - | - | 161,660 |
| Unassigned | - | - | - | - | - | - | - | - |
| Total | \$ 1,477,811 | \$ 228,472 | \$ - | \$ 2,483,325 | \$ - | \$ - | \$ - | \$ 4,189,608 |