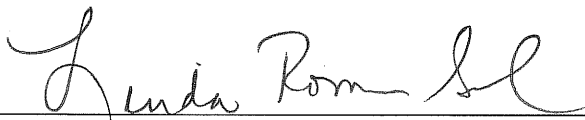


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

05/12/2015

\_\_\_\_\_  
Date

**Merced**

\_\_\_\_\_  
Court

**2014/2015 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 2014/15										
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	2013/14
	General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant							
<b>ASSETS</b>										
Operations	\$ 82,545	\$ 298,385	\$ (342,380)	\$ 0			\$ 31,958	\$ 70,508	\$ 1,295,306	
Payroll	\$ (13,418)	\$ 0						\$ (13,418)	\$ 5,211	
Jury										
Revolving	\$ 27,000							\$ 27,000		
Other										
Distribution							\$ 0	\$ 0	\$ (72,886)	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust	\$ 0	\$ 0					\$ (1,101)	\$ (1,101)	\$ (749)	
Credit Card										
Cash on Hand	\$ 10,800							\$ 10,800	\$ 10,800	
Cash with County	\$ 0						\$ 0	\$ 0	\$ 0	
Cash Outside of the AOC							\$ 1,309,279	\$ 1,309,279	\$ 1,035,065	
<b>Total Cash</b>	<b>\$ 106,927</b>	<b>\$ 298,385</b>	<b>\$ (342,380)</b>	<b>\$ 0</b>			<b>\$ 1,340,137</b>	<b>\$ 1,403,068</b>	<b>\$ 2,272,747</b>	
Short Term Investment										
Investment in Financial Institution	\$ 1,923,393						\$ 1,269,612	\$ 3,193,004	\$ 2,679,247	
<b>Total Investments</b>	<b>\$ 1,923,393</b>						<b>\$ 1,269,612</b>	<b>\$ 3,193,004</b>	<b>\$ 2,679,247</b>	
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 1,038	\$ 0	\$ 335,501					\$ 336,539	\$ 337,243	
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	\$ 9,964	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Trust Due To/From							\$ 0	\$ 0	\$ 0	
Distribution Due To/From							\$ 0	\$ 0	\$ 0	
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0	
General Due To/From	\$ 2,901							\$ 2,901	\$ 389	
<b>Total Receivables</b>	<b>\$ 3,939</b>	<b>\$ 0</b>	<b>\$ 335,501</b>				<b>\$ 9,964</b>	<b>\$ 349,404</b>	<b>\$ 347,576</b>	
Prepaid Expenses - General										
Salary and Travel Advances										
Counties							\$ 310,000	\$ 310,000		
<b>Total Prepaid Expenses</b>							<b>\$ 310,000</b>	<b>\$ 310,000</b>		
Other Assets							\$ 2,173,325	\$ 2,173,325	\$ 2,673,208	
<b>Total Other Assets</b>							<b>\$ 2,173,325</b>	<b>\$ 2,173,325</b>	<b>\$ 2,673,208</b>	
<b>Total Assets</b>	<b>\$ 2,034,259</b>	<b>\$ 298,385</b>	<b>\$ (6,879)</b>	<b>\$ 2,483,325</b>			<b>\$ 2,619,712</b>	<b>\$ 7,428,802</b>	<b>\$ 7,972,778</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Payable - General	\$ 19,819	\$ 0	\$ 0				\$ 0	\$ 19,819	\$ 886	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 2,901	\$ 2,901	\$ 389	
Due to Other Courts										
Due to State	\$ 666		\$ 0					\$ 666	\$ 0	
TC145 Liability							\$ 242,543	\$ 242,543	\$ 302,287	
Due to Other Governments	\$ 0							\$ 0	\$ 0	
AB145 Due to Other Government Agency									\$ 0	
Due to Other Public Agencies									\$ 0	
Sales and Use Tax	\$ 90							\$ 90	\$ 1,333	
Interest							\$ 15	\$ 15	\$ 134	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0	
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 20,575</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 245,460</b>	<b>\$ 266,035</b>	<b>\$ 304,989</b>	
Civil							\$ 639,846	\$ 639,846	\$ 860,851	
Criminal							\$ 82,554	\$ 82,554	\$ 74,649	
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							\$ 8,830	\$ 8,830	\$ 8,345	
Miscellaneous Trust										
<b>Total Trust Deposits</b>							<b>\$ 2,356,059</b>	<b>\$ 2,356,059</b>	<b>\$ 2,294,460</b>	
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ (97,347)							\$ (97,347)	\$ (2,378)	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 0	\$ 0						\$ 0	\$ 0	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ (97,347)</b>	<b>\$ 0</b>						<b>\$ (97,347)</b>	<b>\$ (2,378)</b>	
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0	
Liabilities For Deposits	\$ 23,951						\$ 5,913	\$ 29,864	\$ 29,864	
Jury Fees - Non-Interest							\$ 10,665	\$ 10,665	\$ 10,950	
Fees - Partial Payment & Overpayment							\$ 1,615	\$ 1,615	\$ 1,515	
Uncleared Collections	\$ 0							\$ 0		
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>	<b>\$ 23,951</b>						<b>\$ 18,193</b>	<b>\$ 42,144</b>	<b>\$ 42,329</b>	
<b>Total Liabilities</b>	<b>\$ (52,821)</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 2,619,712</b>	<b>\$ 2,566,891</b>	<b>\$ 2,639,399</b>	
<b>Total Fund Balance</b>	<b>\$ 2,087,079</b>	<b>\$ 298,385</b>	<b>\$ (6,879)</b>	<b>\$ 2,483,325</b>				<b>\$ 4,861,910</b>	<b>\$ 5,333,379</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,034,259</b>	<b>\$ 298,385</b>	<b>\$ (6,879)</b>	<b>\$ 2,483,325</b>			<b>\$ 2,619,712</b>	<b>\$ 7,428,802</b>	<b>\$ 7,972,778</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 March										
Fiscal Year 2014/15										
	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				
		Non-Grant	Grant							
<b>REVENUES</b>										
<b>State Financing Sources</b>										
Trial Court Trust Fund	\$ 7,992,662	\$ 47,717					\$ 8,040,379	\$ 11,356,296	\$ 8,128,579	\$ 10,670,196
Improvement and Modernization Fund	\$ 2,977						\$ 2,977	\$ 33,190	\$ 23,625	\$ 28,595
Judges' Compensation (45 25)										
Court Interpreter (45 45)	\$ 793,258						\$ 793,258	\$ 750,000	\$ 493,564	\$ 894,847
Civil Coordination Reimbursement (45 55)	\$ 489,180						\$ 489,180	\$ 769,677	\$ 512,010	\$ 755,132
MOU Reimbursements (45 10 and General)	\$ 774,827						\$ 774,827	\$ 774,827	\$ 774,827	\$ 774,827
Other Miscellaneous										
	\$ 10,052,904	\$ 47,717					\$ 10,100,621	\$ 13,683,990	\$ 9,932,605	\$ 13,123,597
<b>Grants</b>										
AB 1058 Commissioner/Facilitator			\$ 325,440				\$ 325,440	\$ 840,534	\$ 308,701	\$ 840,534
Other AOC Grants			\$ 12,000				\$ 12,000		\$ 0	\$ 54,098
Non-AOC Grants										
			\$ 337,440				\$ 337,440	\$ 840,534	\$ 308,701	\$ 894,632
<b>Other Financing Sources</b>										
Interest Income	\$ 4,266	\$ 302					\$ 4,568	\$ 10,000	\$ 6,939	\$ 14,000
Investment Income										
Donations										
Local Fees	\$ 116,639	\$ 24,147					\$ 140,786	\$ 243,500	\$ 169,921	\$ 251,775
Non-Fee Revenues	\$ 2,780						\$ 2,780	\$ 7,000	\$ 6,713	\$ 7,000
Enhanced Collections		\$ 39,108					\$ 39,108	\$ 135,000	\$ 103,289	\$ 86,000
Escheatment										
Prior Year Revenue	\$ (687)						\$ (687)		\$ 12,559	
County Program - Restricted		\$ 6,904					\$ 6,904	\$ 9,000	\$ 3,344	\$ 63,709
Reimbursement Other	\$ 15,269						\$ 15,269	\$ 42,500	\$ 38,366	\$ 43,000
Sale of Fixed Assets	\$ 600						\$ 600			
Other Miscellaneous	\$ 7,576						\$ 7,576	\$ 20,000	\$ 15,449	\$ 20,000
	\$ 146,443	\$ 70,461					\$ 216,904	\$ 467,000	\$ 365,559	\$ 484,484
<b>Total Revenues</b>	<b>\$ 10,199,347</b>	<b>\$ 118,178</b>	<b>\$ 337,440</b>				<b>\$ 10,654,985</b>	<b>\$ 14,991,524</b>	<b>\$ 10,594,866</b>	<b>\$ 14,502,713</b>
<b>EXPENDITURES</b>										
<b>Personal Services</b>										
Salaries - Permanent	\$ 4,092,431	\$ 5,916	\$ 166,015				\$ 4,264,362	\$ 6,131,046	\$ 3,934,923	\$ 5,887,237
Temp Help								\$ 58,959	\$ 0	\$ 110,422
Overtime	\$ 35,949						\$ 35,949	\$ 34,388	\$ 14,284	
Staff Benefits	\$ 3,358,004	\$ 705	\$ 108,318				\$ 3,467,027	\$ 5,483,423	\$ 3,274,589	\$ 5,167,719
	\$ 7,486,383	\$ 6,621	\$ 274,333				\$ 7,767,338	\$ 11,707,816	\$ 7,223,806	\$ 11,155,378
<b>Operating Expenses and Equipment</b>										
General Expense	\$ 264,266	\$ 11	\$ 2,167				\$ 266,444	\$ 298,925	\$ 167,410	\$ 301,165
Printing	\$ 19,618	\$ 0					\$ 19,618	\$ 33,000	\$ 40,686	\$ 95,000
Telecommunications	\$ 45,964						\$ 45,964	\$ 76,000	\$ 48,659	\$ 69,900
Postage	\$ 42,195		\$ 732				\$ 42,928	\$ 95,000	\$ 63,414	\$ 80,000
Insurance	\$ 5,336						\$ 5,336	\$ 6,500	\$ 6,554	\$ 5,000
In-State Travel	\$ 10,997	\$ 1,887	\$ 1,632				\$ 14,517	\$ 20,400	\$ 17,327	\$ 20,800
Out-of-State Travel	\$ 247						\$ 247	\$ 2,500	\$ 1,206	\$ 2,000
Training	\$ 4,029	\$ 54	\$ 775				\$ 4,858	\$ 30,000	\$ 7,334	\$ 17,250
Security Services	\$ 795						\$ 795	\$ 1,800	\$ 1,018	\$ 2,300
Facility Operations	\$ 165,364		\$ 9,421				\$ 174,786	\$ 270,456	\$ 176,223	\$ 268,611
Utilities	\$ (9,138)						\$ (9,138)	\$ 13,120	\$ 96	\$ 350
Contracted Services	\$ 1,057,706	\$ 39,160	\$ 391				\$ 1,097,257	\$ 1,072,078	\$ 1,056,091	\$ 1,795,279
Consulting and Professional Services	\$ 28,818						\$ 28,818	\$ 50,000	\$ 25,266	\$ 95,944
Information Technology	\$ 416,517						\$ 416,517	\$ 1,421,413	\$ 1,395,996	\$ 2,625,156
Major Equipment	\$ 27,734						\$ 27,734	\$ 20,000		\$ 60,000
Other Items of Expense	\$ 3,303						\$ 3,303	\$ 15,000	\$ 0	\$ 200
	\$ 2,083,751	\$ 41,113	\$ 15,119				\$ 2,139,983	\$ 4,024,193	\$ 3,008,180	\$ 5,439,956
<b>Special Items of Expense</b>										
Grand Jury		\$ 532					\$ 532			
Jury Costs	\$ 80,572						\$ 80,572	\$ 117,500	\$ 89,074	\$ 122,800
Judgements, Settlements and Claims										
Debt Service	\$ 0						\$ 0			
Other										
<b>Capital Costs</b>										
Internal Cost Recovery	\$ (54,867)		\$ 54,867				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (5,761)						\$ (5,761)		\$ 4,955	
	\$ 19,944	\$ 532	\$ 54,867				\$ 75,342	\$ 117,500	\$ 94,029	\$ 122,800
<b>Total Expenditures</b>	<b>\$ 9,690,079</b>	<b>\$ 48,265</b>	<b>\$ 344,319</b>				<b>\$ 9,982,663</b>	<b>\$ 15,849,509</b>	<b>\$ 10,323,995</b>	<b>\$ 16,718,133</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 609,268</b>	<b>\$ 69,913</b>	<b>\$ (6,879)</b>				<b>\$ 672,302</b>	<b>\$ (857,985)</b>	<b>\$ 270,871</b>	<b>\$ (2,215,420)</b>
<b>Operating Transfers In (Out)</b>	<b>\$ 0</b>		<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 0</b>
<b>Fund Balance (Deficit)</b>										
Beginning Balance (Deficit)	\$ 1,477,811	\$ 228,472	\$ 0	\$ 2,483,325			\$ 4,189,608	\$ 4,189,608	\$ 5,062,508	\$ 5,062,508
Ending Balance (Deficit)	\$ 2,087,079	\$ 298,385	\$ (6,879)	\$ 2,483,325			\$ 4,861,910	\$ 3,331,623	\$ 5,333,379	\$ 2,847,088

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

	For the month ended March									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 2,192,480	\$ 185,895				\$ 609	\$ 2,378,984	\$ 3,977,681	\$ 2,442,219	\$ 4,639,417
Traffic & Other Infractions	\$ 495,765	\$ 15,290					\$ 511,055	\$ 622,734	\$ 449,122	\$ 885,463
Other Criminal Cases	\$ 589,853	\$ 5,562				\$ 255	\$ 595,669	\$ 1,171,791	\$ 589,751	\$ 1,278,545
Civil	\$ 581,960	\$ 9,116					\$ 591,076	\$ 715,075	\$ 475,852	\$ 801,336
Family & Children Services	\$ 557,744	\$ 41,321				(2,120)	\$ 596,946	\$ 796,189	\$ 561,279	\$ 928,450
Probate, Guardianship & Mental Health Services	\$ 131,315	\$ 12,330					\$ 143,645	\$ 535,804	\$ 125,278	\$ 274,905
Juvenile Dependency Services		\$ 422,549					\$ 422,549	\$ 593,961	\$ 414,279	\$ 593,861
Juvenile Delinquency Services	\$ 41,193	\$ 5,882					\$ 47,075	\$ 70,365	\$ 37,795	\$ 60,428
Other Court Operations	\$ 124,726	\$ 4,951					\$ 129,677	\$ 5,596	\$ 114,293	\$ 315,827
Court Interpreters	\$ 398,832	\$ 185,987					\$ 584,819	\$ 1,072,898	\$ 575,693	\$ 899,055
Jury Services	\$ 86,523	\$ 28,187	\$ 80,572				\$ 195,282	\$ 323,406	\$ 220,749	\$ 122,800
Security		\$ 2,153					\$ 2,153	\$ 21,800	\$ 12,201	\$ 2,300
Trial Court Operations Program	\$ 5,200,390	\$ 919,224	\$ 80,572			\$ (1,256)	\$ 6,198,930	\$ 9,907,300	\$ 6,018,510	\$ 10,802,387
Enhanced Collections		\$ 39,684					\$ 39,684	\$ 135,000	\$ 103,269	\$ 85,000
Other Non-Court Operations		\$ 595	\$ 532				\$ 1,127	\$ 23,029		
Non-Court Operations Program		\$ 40,279	\$ 532				\$ 40,811	\$ 158,029	\$ 103,269	\$ 85,000
Executive Office	\$ 203,463	\$ 1,466			\$ 0		\$ 204,929	\$ 284,387	\$ 188,330	\$ 253,117
Fiscal Services	\$ 292,677	\$ 53,922	\$ 0		\$ 0	\$ 1,835	\$ 348,434	\$ 745,090	\$ 212,031	\$ 508,843
Human Resources	\$ 1,196,750	\$ 50,568			\$ 0		\$ 1,247,318	\$ 598,428	\$ 1,060,518	\$ 430,729
Business & Facilities Services	\$ 516,256	\$ 355,228			\$ 0	\$ 0	\$ 871,484	\$ 1,935,694	\$ 871,317	\$ 1,176,104
Information Technology	\$ 357,801	\$ 719,295			\$ 0	(6,340)	\$ 1,070,756	\$ 2,220,581	\$ 1,870,021	\$ 3,461,953
Court Administration Program	\$ 2,566,947	\$ 1,180,480	\$ 0		\$ 0	\$ (4,505)	\$ 3,742,922	\$ 5,784,180	\$ 4,202,216	\$ 5,830,746
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 7,767,338	\$ 2,139,983	\$ 81,104		\$ 0	\$ (5,761)	\$ 9,982,663	\$ 15,849,509	\$ 10,323,995	\$ 16,718,133

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

**Merced**

Court

**2014/2015 Q3**

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)	129.35	120.75	122.68	124.87	

<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

**2014/2015 Q3**

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
2	
3	
4	
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