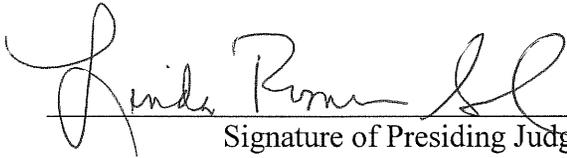


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

02/13/2015

\_\_\_\_\_  
Date

**Merced**

\_\_\_\_\_  
Court

**2014/2015 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 2014/15									
	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	\$ 6,147	\$ 270,649	\$ (17,389)	\$ 0			\$ 14,398	\$ 273,804	\$ 1,352,140
Payroll	\$ (10,752)	\$ 0						\$ (10,752)	\$ 2,897
Jury									
Revolving	\$ 27,000							\$ 27,000	
Other									
Distribution							\$ 571	\$ 571	\$ (144,540)
Civil Filing Fees							\$ 175,901	\$ 175,901	\$ 0
Trust	\$ 0	\$ 0					\$ (1,098)	\$ (1,098)	\$ (43,522)
Credit Card								\$ 10,800	\$ 10,800
Cash on Hand	\$ 10,800							\$ 0	\$ (5)
Cash with County	\$ 0							\$ 0	\$ (5)
Cash Outside of the AOC								\$ 1,309,279	\$ 1,035,065
<b>Total Cash</b>	<b>\$ 33,195</b>	<b>\$ 270,649</b>	<b>\$ (17,389)</b>	<b>\$ 0</b>			<b>\$ 1,499,051</b>	<b>\$ 1,785,506</b>	<b>\$ 2,212,836</b>
Short Term Investment	\$ 3,449,771						\$ 1,383,123	\$ 4,832,895	\$ 4,630,144
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 3,449,771</b>						<b>\$ 1,383,123</b>	<b>\$ 4,832,895</b>	<b>\$ 4,630,144</b>
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 5,361	\$ 0	\$ 10,226					\$ 15,586	\$ 369,785
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	\$ 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	\$ 350							\$ 350	\$ 544
<b>Total Receivables</b>	<b>\$ 5,710</b>	<b>\$ 0</b>	<b>\$ 20,887</b>				<b>\$ 9,964</b>	<b>\$ 36,561</b>	<b>\$ 380,293</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	\$ 2,363,208
<b>Total Other Assets</b>				<b>\$ 2,173,325</b>				<b>\$ 2,173,325</b>	<b>\$ 2,363,208</b>
<b>Total Assets</b>	<b>\$ 3,488,676</b>	<b>\$ 270,649</b>	<b>\$ 3,498</b>	<b>\$ 2,483,325</b>			<b>\$ 2,892,139</b>	<b>\$ 9,138,287</b>	<b>\$ 9,586,481</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ 4,763	\$ 0	\$ 125				\$ 0	\$ 4,888	\$ 2,416
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 350	\$ 350	\$ 544
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 213,104	\$ 213,104	\$ 288,070
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,727							\$ 1,727	\$ 1,027
Interest							\$ (120)	\$ (120)	\$ 98
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 6,490</b>	<b>\$ 0</b>	<b>\$ 125</b>				<b>\$ 213,333</b>	<b>\$ 219,948</b>	<b>\$ 292,155</b>
Civil							\$ 949,973	\$ 949,973	\$ 890,897
Criminal							\$ 76,689	\$ 76,689	\$ 0
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							\$ 8,937	\$ 8,937	\$ 8,170
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 2,660,428</b>	<b>\$ 2,660,428</b>	<b>\$ 2,249,682</b>
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (136,677)							\$ (136,677)	\$ (296,508)
Deferred Compensation Payable	\$ (2,934)							\$ (2,934)	\$ 0
Deductions Payable	\$ (2,224)	\$ 0						\$ (2,224)	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (141,835)</b>	<b>\$ 0</b>						<b>\$ (141,835)</b>	<b>\$ (296,508)</b>
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 23,951						\$ 5,913	\$ 29,864	\$ 29,864
Jury Fees - Non-Interest							\$ 10,650	\$ 10,650	\$ 10,950
Fees - Partial Payment & Overpayment							\$ 1,814	\$ 1,814	\$ 220
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 23,951</b>						<b>\$ 18,377</b>	<b>\$ 42,328</b>	<b>\$ 41,034</b>
<b>Total Liabilities</b>	<b>\$ (111,394)</b>	<b>\$ 0</b>	<b>\$ 125</b>				<b>\$ 2,892,139</b>	<b>\$ 2,780,869</b>	<b>\$ 2,286,363</b>
<b>Total Fund Balance</b>	<b>\$ 3,600,071</b>	<b>\$ 270,649</b>	<b>\$ 3,373</b>	<b>\$ 2,483,325</b>				<b>\$ 6,357,417</b>	<b>\$ 7,300,118</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,488,676</b>	<b>\$ 270,649</b>	<b>\$ 3,498</b>	<b>\$ 2,483,325</b>			<b>\$ 2,892,139</b>	<b>\$ 9,138,287</b>	<b>\$ 9,586,481</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								2013/14		
	Fiscal Year 2014/15							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	Governmental Funds					Proprietary Funds	Fiduciary Funds				
General	Special Revenue		Capital Projects	Debt Service	Total						
	Non-Grant	Grant					Funds	Funds			
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 6,793,146	\$ 28,701					\$ 6,821,847	\$ 11,356,296	\$ 6,566,130	\$ 10,670,196	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 33,190	\$ 23,825	\$ 28,505	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 535,027						\$ 535,027	\$ 750,000	\$ 326,080	\$ 894,847	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 293,953						\$ 293,953	\$ 769,677	\$ 355,765	\$ 755,132	
Other Miscellaneous	\$ 774,827						\$ 774,827	\$ 774,827	\$ 774,827	\$ 774,827	
	<b>\$ 8,396,953</b>	<b>\$ 28,701</b>					<b>\$ 8,425,654</b>	<b>\$ 13,683,990</b>	<b>\$ 8,046,407</b>	<b>\$ 13,123,597</b>	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 1,348				\$ 1,348	\$ 840,534	\$ 298,376	\$ 840,534	
Other AOC Grants			\$ 12,000				\$ 12,000	\$ 0	\$ 0	\$ 54,068	
Non-AOC Grants											
			<b>\$ 13,348</b>				<b>\$ 13,348</b>	<b>\$ 840,534</b>	<b>\$ 298,376</b>	<b>\$ 894,632</b>	
<b>Other Financing Sources</b>											
Interest Income	\$ 2,334	\$ 133					\$ 2,467	\$ 10,000	\$ 3,416	\$ 14,000	
Investment Income											
Donations											
Local Fees	\$ 75,002	\$ 16,289					\$ 91,290	\$ 243,500	\$ 104,474	\$ 251,775	
Non-Fee Revenues	\$ 2,780						\$ 2,780	\$ 7,000	\$ 3,571	\$ 7,000	
Enhanced Collections		\$ 39,108					\$ 39,108	\$ 135,000	\$ 66,656	\$ 85,000	
Escheatment											
Prior Year Revenue	\$ (687)						\$ (687)				
County Program - Restricted		\$ 2,476					\$ 2,476	\$ 6,000	\$ (308)	\$ 63,709	
Reimbursement Other	\$ 15,269						\$ 15,269	\$ 42,500	\$ 17,105	\$ 43,000	
Sale of Fixed Assets	\$ 600						\$ 600				
Other Miscellaneous	\$ 7,546						\$ 7,546	\$ 20,000	\$ 8,924	\$ 20,000	
	<b>\$ 102,844</b>	<b>\$ 58,007</b>					<b>\$ 169,851</b>	<b>\$ 467,000</b>	<b>\$ 203,738</b>	<b>\$ 484,484</b>	
<b>Total Revenues</b>	<b>\$ 8,499,797</b>	<b>\$ 86,708</b>	<b>\$ 13,348</b>				<b>\$ 8,598,853</b>	<b>\$ 14,891,524</b>	<b>\$ 8,548,520</b>	<b>\$ 14,502,713</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 2,675,914	\$ 3,854					\$ 2,679,768	\$ 6,131,046	\$ 2,466,525	\$ 5,887,237	
Temp Help								\$ 58,959	\$ 0	\$ 110,422	
Overtime	\$ 30,356						\$ 30,356	\$ 34,388	\$ 8,492		
Staff Benefits	\$ 2,270,128	\$ 407					\$ 2,270,536	\$ 5,483,423	\$ 1,705,059	\$ 5,157,719	
	<b>\$ 4,976,398</b>	<b>\$ 4,062</b>					<b>\$ 4,980,460</b>	<b>\$ 11,707,816</b>	<b>\$ 4,270,078</b>	<b>\$ 11,155,378</b>	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 127,468	\$ 299	\$ 456				\$ 128,222	\$ 296,925	\$ 105,507	\$ 301,165	
Printing	\$ 14,352	\$ 233					\$ 14,585	\$ 33,000	\$ 17,941	\$ 95,000	
Telecommunications	\$ 31,334						\$ 31,334	\$ 76,000	\$ 30,451	\$ 69,900	
Postage	\$ 32,857		\$ 440				\$ 33,297	\$ 95,000	\$ 41,846	\$ 80,000	
Insurance	\$ 5,336						\$ 5,336	\$ 6,500	\$ 5,554	\$ 5,000	
In-State Travel	\$ 8,458	\$ 829	\$ 1,632				\$ 10,919	\$ 20,400	\$ 12,009	\$ 20,800	
Out-of-State Travel	\$ 1,047						\$ 1,047	\$ 2,500	\$ 1,206	\$ 2,000	
Training	\$ 2,679		\$ 775				\$ 3,454	\$ 30,000	\$ 4,603	\$ 17,250	
Security Services	\$ 510						\$ 510	\$ 1,800	\$ 733	\$ 2,300	
Facility Operations	\$ 109,814		\$ 6,281				\$ 116,094	\$ 270,456	\$ 118,430	\$ 268,611	
Utilities	\$ (9,138)						\$ (9,138)	\$ 13,120	\$ 67	\$ 350	
Contracted Services	\$ 613,185	\$ 39,108	\$ 391				\$ 652,685	\$ 1,672,079	\$ 597,462	\$ 1,795,279	
Consulting and Professional Services	\$ 12,540						\$ 12,540	\$ 50,000	\$ 16,347	\$ 95,944	
Information Technology	\$ 368,157						\$ 368,157	\$ 1,421,413	\$ 1,027,768	\$ 2,626,156	
Major Equipment	\$ 16,080						\$ 16,080	\$ 20,000		\$ 60,000	
Other Items of Expense	\$ 2,785						\$ 2,785	\$ 15,000		\$ 200	
	<b>\$ 1,337,443</b>	<b>\$ 40,469</b>	<b>\$ 9,975</b>				<b>\$ 1,367,887</b>	<b>\$ 4,024,193</b>	<b>\$ 1,979,745</b>	<b>\$ 5,439,955</b>	
<b>Special Items of Expense</b>											
Grand Jury											
Jury Costs	\$ 63,043						\$ 63,043	\$ 117,500	\$ 61,089	\$ 122,800	
Judgements, Settlements and Claims											
Debt Service	\$ 74						\$ 74				
Other											
<b>Capital Costs</b>											
Internal Cost Recovery								\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ 579						\$ 579				
	<b>\$ 63,697</b>						<b>\$ 63,697</b>	<b>\$ 117,500</b>	<b>\$ 61,089</b>	<b>\$ 122,800</b>	
<b>Total Expenditures</b>	<b>\$ 6,377,538</b>	<b>\$ 44,530</b>	<b>\$ 9,975</b>				<b>\$ 6,432,044</b>	<b>\$ 15,849,509</b>	<b>\$ 6,310,909</b>	<b>\$ 16,718,133</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 2,122,259</b>	<b>\$ 42,177</b>	<b>\$ 3,373</b>				<b>\$ 2,167,809</b>	<b>(\$ 857,985)</b>	<b>\$ 2,237,610</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	\$ 5,082,508	\$ 5,082,508	
Ending Balance (Deficit)	<b>\$ 3,600,071</b>	<b>\$ 270,649</b>	<b>\$ 3,373</b>	<b>\$ 2,483,325</b>			<b>\$ 6,357,417</b>	<b>\$ 3,331,623</b>	<b>\$ 7,300,118</b>	<b>\$ 2,847,088</b>	

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

For the month ended December										
	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	\$ 1,369,991	\$ 128,606				\$ 609	\$ 1,499,206	\$ 3,977,681	\$ 1,531,945	\$ 4,639,417
Traffic & Other Infractions	\$ 302,628	\$ 15,015					\$ 317,644	\$ 622,734	\$ 291,290	\$ 885,463
Other Criminal Cases	\$ 363,420	\$ 4,613				\$ 255	\$ 368,288	\$ 1,171,791	\$ 365,635	\$ 1,278,545
Civil	\$ 362,132	\$ 5,447					\$ 367,580	\$ 715,075	\$ 299,589	\$ 801,336
Family & Children Services	\$ 358,404	\$ 31,963				\$ (2,120)	\$ 388,247	\$ 796,189	\$ 354,055	\$ 928,450
Probate, Guardianship & Mental Health Services	\$ 81,056	\$ 7,269					\$ 88,325	\$ 535,804	\$ 80,907	\$ 274,905
Juvenile Dependency Services		\$ 274,616					\$ 274,616	\$ 593,961	\$ 282,447	\$ 593,861
Juvenile Delinquency Services	\$ 25,863	\$ 4,445					\$ 30,308	\$ 70,365	\$ 27,430	\$ 60,428
Other Court Operations	\$ 78,410	\$ 3,495					\$ 81,905	\$ 5,596	\$ 73,567	\$ 315,827
Court Interpreters	\$ 255,535	\$ 120,205					\$ 375,740	\$ 1,072,898	\$ 365,904	\$ 899,055
Jury Services	\$ 54,136	\$ 58,046	\$ 63,043				\$ 175,224	\$ 323,406	\$ 147,236	\$ 122,800
Security		\$ 510					\$ 510	\$ 21,800	\$ 816	\$ 2,300
Trial Court Operations Program	<b>\$ 3,251,576</b>	<b>\$ 654,230</b>	<b>\$ 63,043</b>			<b>\$ (1,256)</b>	<b>\$ 3,967,593</b>	<b>\$ 9,907,300</b>	<b>\$ 3,820,821</b>	<b>\$ 10,802,387</b>
Enhanced Collections		\$ 39,108					\$ 39,108	\$ 135,000	\$ 68,183	\$ 85,000
Other Non-Court Operations		\$ 373					\$ 373	\$ 23,029		
Non-Court Operations Program		<b>\$ 39,481</b>					<b>\$ 39,481</b>	<b>\$ 158,029</b>	<b>\$ 68,183</b>	<b>\$ 85,000</b>
Executive Office	\$ 128,190	\$ 1,358					\$ 129,548	\$ 284,387	\$ 119,819	\$ 253,117
Fiscal Services	\$ 180,492	\$ 12,397	\$ 74			\$ 1,835	\$ 194,799	\$ 745,090	\$ 94,229	\$ 508,843
Human Resources	\$ 842,597	\$ 23,055					\$ 865,652	\$ 598,428	\$ 392,474	\$ 430,729
Business & Facilities Services	\$ 349,266	\$ 223,532				\$ 0	\$ 572,798	\$ 1,935,694	\$ 575,048	\$ 1,176,104
Information Technology	\$ 228,340	\$ 433,834					\$ 662,173	\$ 2,220,581	\$ 1,240,335	\$ 3,461,953
Court Administration Program	<b>\$ 1,728,884</b>	<b>\$ 694,175</b>	<b>\$ 74</b>			<b>\$ 1,835</b>	<b>\$ 2,424,969</b>	<b>\$ 5,784,180</b>	<b>\$ 2,421,905</b>	<b>\$ 5,830,746</b>
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 4,980,460</b>	<b>\$ 1,387,887</b>	<b>\$ 63,118</b>			<b>\$ 579</b>	<b>\$ 6,432,044</b>	<b>\$ 15,849,509</b>	<b>\$ 6,310,909</b>	<b>\$ 16,718,133</b>

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

**Merced**

Court

**2014/2015 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)	129.35	120.75	122.68		

<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 Q2**

Fiscal Year and Ending Quarter

**FOOTNOTES**

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