

**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

02/14/2013

Date

Merced

Court

2012/2013 2nd Quarter

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 2012/13									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	2011/12 Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ 330,772	\$ 17,633	\$ (354,350)	\$ 0			\$ 890,114	\$ 884,169	\$ 4,042
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ (36,574)	\$ (36,574)	\$ 41,323
Trust	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Credit Card							\$ (2,491)	\$ (2,491)	\$ 1,070,572
Cash on Hand	\$ 10,800							\$ 10,800	\$ 10,800
Cash with County	\$ 12,755		\$ 0				\$ 0	\$ 12,755	\$ 130,124
Cash Outside of the AOC							\$ 0	\$ 0	\$ 1,301,858
<b>Total Cash</b>	<b>\$ 354,327</b>	<b>\$ 17,633</b>	<b>\$ (354,350)</b>	<b>\$ 0</b>			<b>\$ 1,886,114</b>	<b>\$ 1,903,724</b>	<b>\$ 2,558,719</b>
Short Term Investment	\$ 2,907,844						\$ 390,771	\$ 3,298,615	\$ 2,976,435
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 2,907,844</b>						<b>\$ 390,771</b>	<b>\$ 3,298,615</b>	<b>\$ 2,976,435</b>
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 18	\$ 1,798	\$ 354,350					\$ 356,166	\$ 438,072
Dishonored Checks								\$ 0	
Due From Employee	\$ 0							\$ 0	
Civil Jury Fees								\$ 0	
Trust								\$ 0	\$ 0
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0							\$ 0	\$ 0
Trust Due To/From								\$ 0	\$ 0
Distribution Due To/From								\$ 0	\$ 0
Civil Filing Fee Due To/From								\$ 0	\$ 0
General Due To/From	\$ 325							\$ 325	\$ 405
<b>Total Receivables</b>	<b>\$ 343</b>	<b>\$ 1,798</b>	<b>\$ 354,350</b>				<b>\$ 0</b>	<b>\$ 356,491</b>	<b>\$ 438,477</b>
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>									
Other Assets				\$ 2,043,380				\$ 2,043,380	\$ 1,498,394
<b>Total Other Assets</b>				<b>\$ 2,043,380</b>				<b>\$ 2,043,380</b>	<b>\$ 1,498,394</b>
<b>Total Assets</b>	<b>\$ 3,262,515</b>	<b>\$ 19,431</b>	<b>\$ 0</b>	<b>\$ 2,043,380</b>			<b>\$ 2,276,885</b>	<b>\$ 7,602,210</b>	<b>\$ 7,472,025</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 5,533	\$ 0	\$ 0				\$ 0	\$ 5,533	\$ 2,140
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 325	\$ 325	\$ 405
Due to Other Courts								\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 297,833	\$ 297,833	\$ 268,894
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies								\$ 0	\$ 0
Sales and Use Tax	\$ 229							\$ 229	\$ 339
Interest							\$ 136	\$ 136	\$ 136
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 5,762</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 298,295</b>	<b>\$ 304,057</b>	<b>\$ 271,915</b>
Civil							\$ 513,714	\$ 513,714	\$ 707,498
Criminal							\$ 65,333	\$ 65,333	\$ 247,995
Unreconciled - Civil and Criminal							\$ 329,359	\$ 329,359	\$ 329,359
Trust Held Outside of the AOC							\$ 1,035,065	\$ 1,035,065	\$ 1,301,858
Trust Interest Payable							\$ 6,996	\$ 6,996	\$ 6,524
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 1,950,468</b>	<b>\$ 1,950,468</b>	<b>\$ 2,593,231</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (111,540)							\$ (111,540)	\$ 0
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ (111,540)</b>							<b>\$ (111,540)</b>	<b>\$ 0</b>
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 19,090						\$ 4,588	\$ 23,678	\$ 23,678
Jury Fees - Non-Interest							\$ 21,750	\$ 21,750	\$ 21,300
Fees - Partial Payment & Overpayment							\$ 1,784	\$ 1,784	\$ 837
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 19,090</b>						<b>\$ 28,122</b>	<b>\$ 47,212</b>	<b>\$ 45,815</b>
<b>Total Liabilities</b>	<b>\$ (86,688)</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 2,276,885</b>	<b>\$ 2,199,196</b>	<b>\$ 2,910,961</b>
<b>Total Fund Balance</b>	<b>\$ 3,349,203</b>	<b>\$ 19,431</b>	<b>\$ 0</b>	<b>\$ 2,043,380</b>				<b>\$ 5,412,014</b>	<b>\$ 4,561,063</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,262,515</b>	<b>\$ 19,431</b>	<b>\$ 0</b>	<b>\$ 2,043,380</b>			<b>\$ 2,276,885</b>	<b>\$ 7,602,210</b>	<b>\$ 7,472,025</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											
	Fiscal Year 2012/13							2011/12				
	Governmental Funds				Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Grant								
Non-Grant		Grant										
<b>REVENUES</b>												
<b>State Financing Sources</b>												
Trial Court Trust Fund	\$ 3,875,500	\$ 17,552						\$ 3,893,142	\$ 8,180,310	\$ 5,502,166	\$ 12,093,484	
Trial Court Improvement Fund	\$ 0							\$ 0	\$ 43,349	\$ 0	\$ 43,349	
Judicial Administration Efficiency & Mod Fund												
Judges' Compensation (45.25)												
Court Interpreter (45.45)	\$ 395,538							\$ 395,538	\$ 894,841	\$ 300,152	\$ 896,814	
Civil Coordination Reimbursement (45.55)								\$ 294,406	\$ 808,607	\$ 237,843	\$ 837,020	
MOU Reimbursements (45.10 and General)	\$ 294,406							\$ 562,836	\$ 562,836			
Other Miscellaneous	\$ 562,836							\$ 5,145,021	\$ 10,489,943	\$ 6,040,161	\$ 13,870,667	
	\$ 5,128,369	\$ 17,552										
<b>Grants</b>												
AB 1058 Commissioner/Facilitator			\$ 354,350					\$ 354,350	\$ 628,751	\$ 431,760	\$ 623,760	
Other AOC Grants			\$ 0					\$ 0	\$ 13,756	\$ 0	\$ 1,484	
Non-AOC Grants			\$ 354,350					\$ 354,350	\$ 642,507	\$ 431,760	\$ 625,244	
<b>Other Financing Sources</b>												
Interest Income	\$ 3,934	\$ 0						\$ 3,935	\$ 14,000	\$ 3,747	\$ 30,000	
Investment Income												
Donations												
Local Fees	\$ 100,979							\$ 100,979	\$ 263,200	\$ 133,811	\$ 299,625	
Non-Fee Revenues	\$ 3,158							\$ 3,158	\$ 10,000	\$ 8,248	\$ 30,100	
Enhanced Collections		\$ 35,108						\$ 35,108	\$ 85,000	\$ 36,050	\$ 95,000	
Escheatment										\$ 1	\$ 12,500	
Prior Year Revenue								\$ 4,280	\$ 11,000	\$ 4,708	\$ 50,000	
County Program - Restricted	\$ 9,004		\$ 4,280					\$ 9,004	\$ 34,330	\$ 27,836	\$ 50,000	
Reimbursement Other												
Sale of Fixed Assets	\$ 9,292							\$ 9,292	\$ 23,000	\$ 8,520	\$ 15,500	
Other Miscellaneous	\$ 126,367	\$ 30,388						\$ 165,756	\$ 440,530	\$ 222,727	\$ 526,725	
	\$ 126,367	\$ 30,388										
<b>Total Revenues</b>	<b>\$ 5,254,737</b>	<b>\$ 58,940</b>	<b>\$ 354,350</b>					<b>\$ 5,886,028</b>	<b>\$ 11,772,980</b>	<b>\$ 6,094,948</b>	<b>\$ 15,232,636</b>	
<b>EXPENDITURES</b>												
<b>Personal Services</b>												
Salaries - Permanent	\$ 2,644,456	\$ 2,205	\$ 141,985					\$ 2,788,647	\$ 5,756,530	\$ 2,805,722	\$ 5,627,865	
Temp Help										\$ 0	\$ 430,626	
Overtime	\$ 3,599							\$ 3,599	\$ 5,140	\$ 2,017	\$ 29,500	
Staff Benefits	\$ 1,995,746	\$ 196	\$ 151,010					\$ 2,146,952	\$ 4,771,291	\$ 2,166,663	\$ 4,830,618	
	\$ 4,643,802	\$ 2,402	\$ 292,995					\$ 4,639,198	\$ 10,532,961	\$ 4,974,401	\$ 10,924,607	
<b>Operating Expenses and Equipment</b>												
General Expense	\$ 124,669		\$ 515					\$ 125,183	\$ 355,068	\$ 137,853	\$ 482,041	
Printing	\$ 41,971							\$ 41,971	\$ 105,000	\$ 40,976	\$ 110,000	
Telecommunications	\$ 28,906							\$ 28,906	\$ 81,395	\$ 30,169	\$ 80,000	
Postage	\$ 33,783							\$ 33,783	\$ 80,000	\$ 36,932	\$ 120,600	
Insurance	\$ 4,923							\$ 4,923	\$ 4,750	\$ 4,532	\$ 4,600	
In-State Travel	\$ 5,860							\$ 5,860	\$ 25,500	\$ 11,903	\$ 26,750	
Out-of-State Travel	\$ (50)							\$ (50)				
Training	\$ 6,656		\$ 896					\$ 7,553	\$ 26,750	\$ 11,058	\$ 33,950	
Security Services	\$ 1,580		\$ 528					\$ 1,580	\$ 1,920	\$ 1,299	\$ 15,000	
Facility Operations	\$ 166,526							\$ 167,054	\$ 338,564	\$ 85,284	\$ 280,316	
Utilities	\$ 143							\$ 143	\$ 600	\$ 1,063	\$ 3,000	
Contracted Services	\$ 580,215	\$ 35,108	\$ 618					\$ 616,141	\$ 1,872,902	\$ 1,026,520	\$ 2,452,708	
Consulting and Professional Services	\$ 36,176							\$ 36,176	\$ 74,969	\$ 59,178	\$ 152,724	
Information Technology	\$ 37,732							\$ 37,732	\$ 327,521	\$ 33,626	\$ 376,354	
Major Equipment	\$ 12,758							\$ 12,758	\$ 60,000	\$ 7,306	\$ 90,000	
Other Items of Expense	\$ 33							\$ 33				
	\$ 1,081,881	\$ 35,108	\$ 2,756					\$ 1,119,746	\$ 3,354,939	\$ 1,488,541	\$ 4,408,037	
<b>Special Items of Expense</b>												
Grand Jury								\$ 53,161	\$ 115,000	\$ 65,744	\$ 140,000	
Jury Costs	\$ 53,161											
Judgements, Settlements and Claims										\$ 1,657		
Debt Service										\$ 0		
Other								\$ 0		\$ 0		
<b>Capital Costs</b>												
Internal Cost Recovery	\$ (58,599)		\$ 58,599					\$ 182				
Prior Year Expense Adjustment	\$ 182							\$ 53,343	\$ 115,000	\$ 67,401	\$ 140,000	
	\$ (5,256)		\$ 58,599									
<b>T total Expenditures</b>	<b>\$ 5,729,426</b>	<b>\$ 37,510</b>	<b>\$ 354,350</b>					<b>\$ 6,112,288</b>	<b>\$ 14,092,990</b>	<b>\$ 6,530,344</b>	<b>\$ 15,232,644</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ (465,690)</b>	<b>\$ 19,431</b>	<b>\$ 0</b>					<b>\$ (446,259)</b>	<b>\$ (2,229,920)</b>	<b>\$ 164,304</b>	<b>\$ (8)</b>	
<b>Operating Transfers In (Out)</b>												
<b>Fund Balance (Deficit)</b>												
Beginning Balance (Deficit)	\$ 3,814,893	\$ 0	\$ 0	\$ 2,043,380				\$ 5,858,273	\$ 5,858,273	\$ 4,396,750	\$ 4,396,750	
Ending Balance (Deficit)	\$ 3,349,203	\$ 19,431	\$ 0	\$ 2,043,380				\$ 5,412,014	\$ 3,628,353	\$ 4,561,063	\$ 4,396,751	



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

	For the month ended December							2011/12		
	Fiscal Year 2012/13							Total Actual Expense	Final Budget (Annual)	
PROGRAM EXPENDITURES:	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)
Judges & Courtroom Support	\$ 1,774,463	\$ 185,858					\$ 1,960,321	\$ 4,096,511	\$ 2,111,315	\$ 4,540,888
Traffic & Other Infractions	\$ 375,485	\$ 25,688					\$ 401,173	\$ 900,173	\$ 405,035	\$ 932,908
Other Criminal Cases	\$ 500,042	\$ 10,801					\$ 510,842	\$ 1,004,167	\$ 653,120	\$ 1,489,907
Civil	\$ 493,127	\$ 6,598					\$ 499,724	\$ 1,095,543	\$ 515,297	\$ 1,079,894
Family & Children Services	\$ 387,115	\$ 19,971					\$ 407,087	\$ 899,400	\$ 433,186	\$ 886,376
Probate, Guardianship & Mental Health Services	\$ 104,291	\$ 7,794					\$ 112,085	\$ 249,690	\$ 89,901	\$ 227,426
Juvenile Dependency Services	\$ 27,298	\$ 241,317					\$ 268,616	\$ 652,133	\$ 294,178	\$ 651,882
Juvenile Delinquency Services	\$ 122,869	\$ 6,187					\$ 129,056	\$ 236,511	\$ 95,803	\$ 212,567
Other Court Operations	\$ 72,551	\$ 4,121					\$ 76,673	\$ 214,887	\$ 77,482	\$ 270,870
Court Interpreters	\$ 273,031	\$ 157,997					\$ 431,028	\$ 922,733	\$ 453,760	\$ 913,408
Jury Services	\$ 58,166	\$ 35,590					\$ 146,917	\$ 266,162	\$ 164,881	\$ 319,933
Security		\$ 25,711					\$ 25,711	\$ 1,920	\$ 1,299	\$ 15,000
<b>Trial Court Operations Program</b>	<b>\$ 4,188,438</b>	<b>\$ 727,633</b>	<b>\$ 53,161</b>				<b>\$ 4,969,233</b>	<b>\$ 10,539,830</b>	<b>\$ 5,295,236</b>	<b>\$ 11,550,859</b>
Enhanced Collections		\$ 35,108					\$ 35,108	\$ 85,000	\$ 41,141	\$ 95,000
Other Non-Court Operations								\$ 85,000	\$ 41,141	\$ 95,000
<b>Non-Court Operations Program</b>		<b>\$ 35,108</b>					<b>\$ 35,108</b>	<b>\$ 85,000</b>	<b>\$ 41,141</b>	<b>\$ 95,000</b>
Executive Office	\$ 117,932	\$ (510)				\$ 0	\$ 117,423	\$ 241,673	\$ 117,560	\$ 251,968
Fiscal Services	\$ 150,244	\$ 34,072				\$ 0	\$ 184,317	\$ 429,894	\$ 215,230	\$ 463,226
Human Resources	\$ 89,869	\$ 1,454				\$ 0	\$ 91,323	\$ 460,692	\$ 144,838	\$ 726,128
Business & Facilities Services	\$ 194,966	\$ 216,895				\$ 182	\$ 412,043	\$ 945,609	\$ 284,484	\$ 842,703
Information Technology	\$ 197,748	\$ 105,093				\$ 0	\$ 302,841	\$ 1,300,200	\$ 431,854	\$ 1,302,761
<b>Court Administration Program</b>	<b>\$ 750,760</b>	<b>\$ 357,004</b>				<b>\$ 182</b>	<b>\$ 1,107,946</b>	<b>\$ 3,378,070</b>	<b>\$ 1,193,967</b>	<b>\$ 3,586,785</b>
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 4,939,198</b>	<b>\$ 1,119,746</b>	<b>\$ 53,161</b>			<b>\$ 182</b>	<b>\$ 6,112,286</b>	<b>\$ 14,002,900</b>	<b>\$ 6,530,344</b>	<b>\$ 15,232,644</b>

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

Merced

Court

2012/2013 2nd Quarter

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)	140.95	134.80	124.80	

<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

2012/2013 2nd Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

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