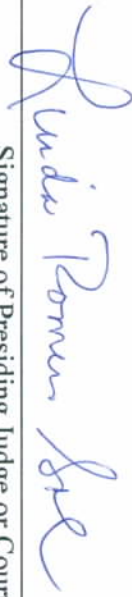


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

05/09/2013

Date

Merced

Court

2012-2013 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 2012/13						2011/12		
		Governmental Funds						Total Funds	Total Funds	
		Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
		General	Non-Grant	Grant						
<b>ASSETS</b>										
Operations		\$ 590,592	\$ 32,269	\$ (546,029)	\$ 0		\$ 903,834	\$ 980,667	\$ (8,990)	
Payroll		\$ 2,032	\$ 0					\$ 2,032		
Jury										
Revolving										
Other										
Distribution							\$ (143,757)	\$ (143,757)	\$ 44,532	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust		\$ 0	\$ 0				\$ (3,057)	\$ (3,057)	\$ 1,050,345	
Credit Card										
Cash on Hand		\$ 10,800						\$ 10,800	\$ 10,800	
Cash with County		\$ 0		\$ 0			\$ 0	\$ 0	\$ 48,208	
Cash Outside of the AOC							\$ 1,035,065	\$ 1,035,065	\$ 1,301,858	
<b>Total Cash</b>		<b>\$ 603,424</b>	<b>\$ 32,269</b>	<b>\$ (546,029)</b>	<b>\$ 0</b>		<b>\$ 1,792,086</b>	<b>\$ 1,881,751</b>	<b>\$ 2,446,752</b>	
Short Term Investment		\$ 1,893,952					\$ 366,554	\$ 2,260,506	\$ 3,187,842	
Investment in Financial Institution										
<b>Total Investments</b>		<b>\$ 1,893,952</b>					<b>\$ 366,554</b>	<b>\$ 2,260,506</b>	<b>\$ 3,187,842</b>	
Accrued Revenue		\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Accounts Receivable - General		\$ 11,729	\$ 0	\$ 546,029				\$ 557,758	\$ 594,745	
Dishonored Checks										
Due From Employee		\$ 0						\$ 0		
Civil Jury Fees										
Trust										
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										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From		\$ 772						\$ 772	\$ 365	
<b>Total Receivables</b>		<b>\$ 12,501</b>	<b>\$ 0</b>	<b>\$ 546,029</b>			<b>\$ 0</b>	<b>\$ 558,529</b>	<b>\$ 595,109</b>	
Prepaid Expenses - General										
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>										
Other Assets					\$ 2,363,208			\$ 2,363,208	\$ 1,504,611	
<b>Total Other Assets</b>					<b>\$ 2,363,208</b>			<b>\$ 2,363,208</b>	<b>\$ 1,504,611</b>	
<b>Total Assets</b>		<b>\$ 2,509,877</b>	<b>\$ 32,269</b>	<b>\$ 0</b>	<b>\$ 2,363,208</b>		<b>\$ 2,158,640</b>	<b>\$ 7,063,994</b>	<b>\$ 7,734,314</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities		\$ 0						\$ 0	\$ 0	
Accounts Payable - General		\$ 145,521	\$ 0	\$ 0	\$ 0		\$ 0	\$ 145,521	\$ 2,004	
Due to Other Funds		\$ 0	\$ 0	\$ 0			\$ 772	\$ 772	\$ 365	
Due to Other Courts										
Due to State		\$ 0		\$ 0				\$ 0	\$ 0	
TC145 Liability							\$ 269,908	\$ 269,908	\$ 325,084	
Due to Other Governments		\$ 0		\$ 0				\$ 0	\$ 0	
AB145 Due to Other Government Agency							\$ 0	\$ 0		
Due to Other Public Agencies										
Sales and Use Tax		\$ 0						\$ 0	\$ 0	
Interest							\$ 116	\$ 116	\$ 158	
Miscellaneous Accts. Pay. and Accrued Liab.		\$ 0						\$ 0	\$ 0	
<b>Total Accounts Payable and Accrued Liab.</b>		<b>\$ 145,521</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 270,796</b>	<b>\$ 416,317</b>	<b>\$ 327,611</b>	
Civil							\$ 514,019	\$ 514,019	\$ 684,699	
Criminal							\$ 0	\$ 0	\$ 544,649	
Unreconciled - Civil and Criminal							\$ 315,549	\$ 315,549	\$ 329,359	
Trust Held Outside of the AOC							\$ 1,035,065	\$ 1,035,065	\$ 1,301,858	
Trust Interest Payable							\$ 7,122	\$ 7,122	\$ 6,705	
Miscellaneous Trust										
<b>Total Trust Deposits</b>							<b>\$ 1,871,755</b>	<b>\$ 1,871,755</b>	<b>\$ 2,867,271</b>	
Accrued Payroll		\$ 0						\$ 0	\$ 0	
Benefits Payable		\$ (173,697)						\$ (173,697)		
Deferred Compensation Payable		\$ 0						\$ 0		
Deductions Payable		\$ 0	\$ 0					\$ 0		
Payroll Clearing										
<b>Total Payroll Liabilities</b>		<b>\$ (173,697)</b>	<b>\$ 0</b>					<b>\$ (173,697)</b>	<b>\$ 0</b>	
Revenue Collected in Advance		\$ 0						\$ 0	\$ 0	
Liabilities For Deposits		\$ 24,095					\$ 4,588	\$ 28,683	\$ 23,678	
Jury Fees - Non-Interest							\$ 11,400	\$ 11,400	\$ 23,250	
Fees - Partial Payment & Overpayment							\$ 100	\$ 100	\$ 1,321	
Uncleared Collections		\$ 0						\$ 0		
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>		<b>\$ 24,095</b>					<b>\$ 16,088</b>	<b>\$ 40,183</b>	<b>\$ 48,249</b>	
<b>Total Liabilities</b>		<b>\$ (4,081)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 2,158,640</b>	<b>\$ 2,154,559</b>	<b>\$ 3,243,130</b>	
<b>Total Fund Balance</b>		<b>\$ 2,513,958</b>	<b>\$ 32,269</b>	<b>\$ 0</b>	<b>\$ 2,363,208</b>			<b>\$ 4,909,435</b>	<b>\$ 4,491,183</b>	
<b>Total Liabilities and Fund Balance</b>		<b>\$ 2,509,877</b>	<b>\$ 32,269</b>	<b>\$ 0</b>	<b>\$ 2,363,208</b>		<b>\$ 2,158,640</b>	<b>\$ 7,063,994</b>	<b>\$ 7,734,314</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 2012/13										2011/12	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 5,553,088	\$ 31,466		\$ 310,000			\$ 5,894,554	\$ 8,180,310	\$ 8,377,902	\$ 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)	\$ 598,240						\$ 598,240	\$ 894,841	\$ 423,245	\$ 896,814	
Civil Coordination Reimbursement (45.55)	\$ 425,817						\$ 425,817	\$ 808,607	\$ 484,222	\$ 837,020	
MOU Reimbursements (45.10 and General)	\$ 774,827						\$ 774,827	\$ 562,836			
Other Miscellaneous											
	<b>\$ 7,351,971</b>	<b>\$ 31,466</b>		<b>\$ 310,000</b>			<b>\$ 7,693,437</b>	<b>\$ 10,489,943</b>	<b>\$ 9,285,369</b>	<b>\$ 13,870,667</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 557,995				\$ 557,995	\$ 828,751	\$ 592,645	\$ 823,760	
AOC Grants								\$ 13,756		\$ 11,484	
Non-AOC Grants			\$ 0				\$ 0				
			<b>\$ 557,995</b>				<b>\$ 557,995</b>	<b>\$ 842,507</b>	<b>\$ 592,645</b>	<b>\$ 835,244</b>	
Other Financing Sources											
Interest Income	\$ 6,731	\$ 7		\$ 9,828			\$ 16,566	\$ 14,000	\$ 13,171	\$ 30,000	
Investment Income											
Donations											
Local Fees	\$ 161,001						\$ 161,001	\$ 263,200	\$ 216,380	\$ 293,825	
Non-Fee Revenues	\$ 4,956						\$ 4,956	\$ 10,000	\$ 10,182	\$ 30,100	
Enhanced Collections		\$ 54,135					\$ 54,135	\$ 85,000	\$ 66,469	\$ 95,000	
Escheatment									\$ 1		
Prior Year Revenue											
County Program - Restricted		\$ 6,708					\$ 6,708	\$ 11,000	\$ 7,533	\$ 12,500	
Reimbursement Other	\$ 30,801						\$ 30,801	\$ 34,330	\$ 46,709	\$ 50,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 13,861						\$ 13,861	\$ 23,000	\$ 13,803	\$ 15,500	
	<b>\$ 217,350</b>	<b>\$ 60,850</b>		<b>\$ 9,828</b>			<b>\$ 288,028</b>	<b>\$ 440,530</b>	<b>\$ 364,229</b>	<b>\$ 526,725</b>	
<b>Total Revenues</b>	<b>\$ 7,569,321</b>	<b>\$ 92,316</b>	<b>\$ 557,995</b>	<b>\$ 319,828</b>			<b>\$ 8,539,460</b>	<b>\$ 11,772,980</b>	<b>\$ 10,242,243</b>	<b>\$ 15,232,638</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 4,075,604	\$ 4,949	\$ 224,577				\$ 4,305,130	\$ 5,756,530	\$ 4,371,397	\$ 5,627,865	
Temp Help									\$ 0	\$ 436,628	
Overtime	\$ 6,020						\$ 6,020	\$ 5,140	\$ 3,054	\$ 29,500	
Staff Benefits	\$ 3,034,048	\$ 502	\$ 229,896				\$ 3,264,446	\$ 4,771,291	\$ 3,381,327	\$ 4,830,616	
	<b>\$ 7,115,672</b>	<b>\$ 5,451</b>	<b>\$ 454,473</b>				<b>\$ 7,575,596</b>	<b>\$ 10,532,961</b>	<b>\$ 7,755,778</b>	<b>\$ 10,924,807</b>	
Operating Expenses and Equipment											
General Expense	\$ 221,263		\$ 2,761				\$ 224,024	\$ 355,068	\$ 202,411	\$ 462,041	
Printing	\$ 47,219		\$ 2,330				\$ 49,550	\$ 105,000	\$ 62,461	\$ 110,000	
Telecommunications	\$ 46,755						\$ 46,755	\$ 81,395	\$ 48,553	\$ 80,000	
Postage	\$ 60,876		\$ 192				\$ 61,068	\$ 80,000	\$ 46,142	\$ 120,600	
Insurance	\$ 4,923						\$ 4,923	\$ 4,750	\$ 4,532	\$ 4,600	
In-State Travel	\$ 9,447	\$ 460					\$ 9,907	\$ 25,500	\$ 15,392	\$ 26,750	
Out-of-State Travel	\$ (243)						\$ (243)				
Training	\$ 9,052		\$ 1,085				\$ 10,138	\$ 26,750	\$ 19,385	\$ 33,950	
Security Services	\$ 1,865						\$ 1,865	\$ 1,920	\$ 2,134	\$ 15,000	
Facility Operations	\$ 233,872		\$ 2,542				\$ 236,414	\$ 338,564	\$ 135,372	\$ 260,310	
Utilities	\$ 190						\$ 190	\$ 600	\$ 1,364	\$ 3,000	
Contracted Services	\$ 861,505	\$ 54,135	\$ 3,718				\$ 919,357	\$ 1,672,902	\$ 1,485,046	\$ 2,452,708	
Consulting and Professional Services	\$ 51,940						\$ 51,940	\$ 74,969	\$ 93,097	\$ 132,724	
Information Technology	\$ 199,996						\$ 199,996	\$ 327,521	\$ 171,238	\$ 376,354	
Major Equipment	\$ 12,758						\$ 12,758	\$ 60,000	\$ 7,308	\$ 90,000	
Other Items of Expense	\$ 104						\$ 104		\$ 68		
	<b>\$ 1,761,521</b>	<b>\$ 54,595</b>	<b>\$ 12,628</b>				<b>\$ 1,828,744</b>	<b>\$ 3,354,939</b>	<b>\$ 2,295,504</b>	<b>\$ 4,168,037</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 84,248						\$ 84,248	\$ 115,000	\$ 94,879	\$ 140,000	
Judgements, Settlements and Claims									\$ 1,657		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (90,895)		\$ 90,895				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ (291)						\$ (291)				
	<b>\$ (6,937)</b>		<b>\$ 90,895</b>				<b>\$ 83,857</b>	<b>\$ 115,000</b>	<b>\$ 96,537</b>	<b>\$ 140,000</b>	
<b>Total Expenditures</b>	<b>\$ 8,870,256</b>	<b>\$ 60,046</b>	<b>\$ 557,995</b>				<b>\$ 9,488,298</b>	<b>\$ 14,002,900</b>	<b>\$ 10,147,819</b>	<b>\$ 15,232,644</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (1,300,934)	\$ 32,269	\$ 0	\$ 319,828			\$ (948,837)	\$ (2,229,920)	\$ 94,424	\$ (6)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,814,893	\$ 0	\$ 0	\$ 2,043,380			\$ 5,858,273	\$ 5,858,273	\$ 4,396,759	\$ 4,396,759	
Ending Balance (Deficit)	\$ 2,513,958	\$ 32,269	\$ 0	\$ 2,363,208			\$ 4,909,435	\$ 3,628,353	\$ 4,491,183	\$ 4,396,751	

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

PROGRAM EXPENDITURES:	Fiscal Year 2012/13										2011/12	
	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	\$ 2,590,830	\$ 299,783				\$ (223)	\$ 2,890,390	\$ 4,096,511	\$ 3,252,905	\$ 4,540,888		
Traffic & Other Infractions	\$ 554,296	\$ 38,343				\$ (46)	\$ 592,593	\$ 900,173	\$ 637,724	\$ 932,908		
Other Criminal Cases	\$ 732,445	\$ 12,350				\$ (63)	\$ 744,731	\$ 1,004,167	\$ 912,595	\$ 1,489,907		
Civil	\$ 678,083	\$ 7,017				\$ (58)	\$ 685,042	\$ 1,095,543	\$ 797,154	\$ 1,079,694		
Family & Children Services	\$ 564,351	\$ 31,627				\$ (36)	\$ 595,941	\$ 899,400	\$ 660,576	\$ 896,376		
Probate, Guardianship & Mental Health Services	\$ 141,659	\$ 14,844				\$ (12)	\$ 156,491	\$ 249,690	\$ 150,617	\$ 227,426		
Juvenile Dependency Services	\$ 27,290	\$ 368,988				\$ (2)	\$ 396,276	\$ 652,133	\$ 402,167	\$ 651,882		
Juvenile Delinquency Services	\$ 147,835	\$ 8,702				\$ (13)	\$ 156,524	\$ 236,511	\$ 151,060	\$ 212,567		
Other Court Operations	\$ 113,339	\$ 6,179				\$ (10)	\$ 119,507	\$ 214,887	\$ 119,823	\$ 270,870		
Court Interpreters	\$ 413,071	\$ 221,235				\$ (41)	\$ 634,264	\$ 922,733	\$ 698,882	\$ 913,408		
Jury Services	\$ 84,946	\$ 50,251	\$ 84,248			\$ (7)	\$ 219,438	\$ 266,162	\$ 238,885	\$ 319,933		
Security		\$ 25,996					\$ 25,996	\$ 1,920	\$ 2,134	\$ 15,000		
Trial Court Operations Program	\$ 6,048,144	\$ 1,085,314	\$ 84,248			\$ (512)	\$ 7,217,194	\$ 10,539,830	\$ 8,024,522	\$ 11,550,859		
Enhanced Collections		\$ 54,135					\$ 54,135	\$ 85,000	\$ 67,034	\$ 95,000		
Other Non-Court Operations		\$ 54,135					\$ 54,135	\$ 85,000	\$ 67,034	\$ 95,000		
Non-Court Operations Program		\$ 54,135					\$ 54,135	\$ 85,000	\$ 67,034	\$ 95,000		
Executive Office	\$ 219,713	\$ 1,050				\$ (21)	\$ 220,743	\$ 241,673	\$ 184,054	\$ 251,968		
Fiscal Services	\$ 194,040	\$ 49,654				\$ (18)	\$ 243,676	\$ 429,894	\$ 342,208	\$ 463,226		
Human Resources	\$ 355,456	\$ 23,923				\$ (12)	\$ 379,367	\$ 460,692	\$ 196,121	\$ 726,128		
Business & Facilities Services	\$ 468,102	\$ 308,570				\$ 297	\$ 776,969	\$ 945,609	\$ 530,400	\$ 842,703		
Information Technology	\$ 290,142	\$ 306,098				\$ (26)	\$ 596,214	\$ 1,300,200	\$ 803,480	\$ 1,302,761		
Court Administration Program	\$ 1,527,453	\$ 689,295				\$ 221	\$ 2,216,969	\$ 3,378,070	\$ 2,056,263	\$ 3,586,785		
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0				\$ 0	\$ 0		\$ 0			
Prior Year Adjustments Not Posted to a Program	\$ 0	\$ 0				\$ 0	\$ 0		\$ 0			
<b>Total</b>	<b>\$ 7,575,596</b>	<b>\$ 1,828,744</b>	<b>\$ 84,248</b>			<b>\$ (281)</b>	<b>\$ 9,488,298</b>	<b>\$ 14,002,900</b>	<b>\$ 10,147,819</b>	<b>\$ 15,232,644</b>		

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

Merced

Court

2012/2013 3<sup>rd</sup> Qtr

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
140.95		134.8	124.80	117.8	

<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 3<sup>rd</sup> Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
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