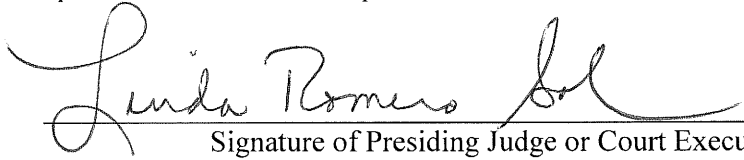


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

08/10/2013

Date

Merced

Court
2012-2013 Q4

Fiscal Year and Ending Quarter

Superior Court of California, County of Merced
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended June									
Fiscal Year 2012/13									
	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						
ASSETS									
Operations	\$ 595	\$ 45,805	\$ 0	\$ 0		\$ 1,617,753	\$ 1,664,153	\$ 860,215	
Payroll	\$ 405	\$ (405)					\$ 0	\$ 0	
Jury									
Revolving									
Other									
Distribution						\$ 0	\$ 0	\$ (39,479)	
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust	\$ 0	\$ 0				\$ (444)	\$ (444)	\$ (53,146)	
Credit Card									
Cash on Hand	\$ 10,800						\$ 10,800	\$ 10,800	
Cash with County	\$ (5)		\$ 0			\$ 0	\$ (5)	\$ 37,066	
Cash Outside of the AOC						\$ 1,035,065	\$ 1,035,065	\$ 1,035,065	
Total Cash	\$ 11,794	\$ 45,401	\$ 0	\$ 0		\$ 2,652,374	\$ 2,709,569	\$ 1,850,521	
Short Term Investment	\$ 2,481,570					\$ 426,373	\$ 2,907,943	\$ 4,312,136	
Investment in Financial Institution									
Total Investments	\$ 2,481,570					\$ 426,373	\$ 2,907,943	\$ 4,312,136	
Accrued Revenue	\$ 38,606	\$ 279				\$ 0	\$ 38,885	\$ 49,105	
Accounts Receivable - General	\$ 1,317	\$ 0	\$ 258,427				\$ 259,743	\$ 290,890	
Dishonored Checks									
Due From Employee	\$ 0						\$ 0	\$ 37	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 265,612						\$ 265,612	\$ 306,186	
Due From Other Governments	\$ 0	\$ 18,079	\$ 0				\$ 18,079	\$ 56,713	
Due From Other Courts	\$ 0					\$ 0	\$ 0	\$ 0	
Due From State	\$ 259,925	\$ 4,638	\$ 0				\$ 264,563	\$ 458,225	
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 382						\$ 382	\$ 453	
Total Receivables	\$ 565,841	\$ 22,996	\$ 258,427			\$ 0	\$ 847,264	\$ 1,161,609	
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets				\$ 2,363,208			\$ 2,363,208	\$ 2,043,380	
Total Other Assets				\$ 2,363,208			\$ 2,363,208	\$ 2,043,380	
Total Assets	\$ 3,059,205	\$ 68,397	\$ 258,427	\$ 2,363,208		\$ 3,078,747	\$ 8,827,984	\$ 9,367,646	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 76,981		\$ 11,065				\$ 88,046	\$ 203,909	
Accounts Payable - General	\$ 4,754	\$ 0	\$ 0	\$ 0		\$ 0	\$ 4,754	\$ 31,297	
Due to Other Funds	\$ 0	\$ 18,250	\$ 247,362			\$ 382	\$ 265,994	\$ 306,639	
Due to Other Courts									
Due to State	\$ 0		\$ 0				\$ 0	\$ 6,878	
TC145 Liability						\$ 309,018	\$ 309,018	\$ 312,591	
Due to Other Governments	\$ 0		\$ 0				\$ 0	\$ 500	
AB145 Due to Other Government Agency						\$ 58,126	\$ 58,126	\$ 25,412	
Due to Other Public Agencies									
Sales and Use Tax	\$ 154						\$ 154	\$ 151	
Interest						\$ 10	\$ 10	\$ 45	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0						\$ 0	\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 81,889	\$ 18,250	\$ 258,427	\$ 0		\$ 367,535	\$ 726,101	\$ 887,423	
Civil						\$ 1,261,119	\$ 1,261,119	\$ 529,520	
Criminal						\$ 75,149	\$ 75,149	\$ 268,929	
Unreconciled - Civil and Criminal						\$ 315,549	\$ 315,549	\$ 329,359	
Trust Held Outside of the AOC						\$ 1,035,065	\$ 1,035,065	\$ 1,035,065	
Trust Interest Payable						\$ 7,478	\$ 7,478	\$ 6,773	
Miscellaneous Trust									
Total Trust Deposits						\$ 2,694,361	\$ 2,694,361	\$ 2,169,647	
Accrued Payroll	\$ 0						\$ 0	\$ 400,986	
Benefits Payable	\$ (848)						\$ (848)		
Deferred Compensation Payable	\$ 2,858						\$ 2,858		
Deductions Payable	\$ 164,281	\$ 90					\$ 164,371		
Payroll Clearing	\$ 137,702						\$ 137,702		
Total Payroll Liabilities	\$ 303,993	\$ 90					\$ 304,083	\$ 400,986	
Revenue Collected in Advance	\$ 0						\$ 0	\$ 0	
Liabilities For Deposits	\$ 24,080					\$ 4,588	\$ 28,668	\$ 23,678	
Jury Fees - Non-Interest						\$ 11,400	\$ 11,400	\$ 25,350	
Fees - Partial Payment & Overpayment						\$ 863	\$ 863	\$ 2,269	
Uncleared Collections	\$ 0						\$ 0	\$ 21	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 24,080					\$ 16,851	\$ 40,931	\$ 51,318	
Total Liabilities	\$ 409,963	\$ 18,340	\$ 258,427	\$ 0		\$ 3,078,747	\$ 3,765,477	\$ 3,509,374	
Total Fund Balance	\$ 2,649,243	\$ 50,057	\$ 0	\$ 2,363,208			\$ 5,062,508	\$ 5,858,273	
Total Liabilities and Fund Balance	\$ 3,059,205	\$ 68,397	\$ 258,427	\$ 2,363,208		\$ 3,078,747	\$ 8,827,984	\$ 9,367,646	

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 2012/13											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2011/12		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 8,074,670	\$ 50,018		\$ 310,000			\$ 8,434,688	\$ 8,180,310	\$ 11,575,155	\$ 12,093,484	
Trial Court Improvement Fund	\$ 11,454						\$ 11,454	\$ 43,349	\$ 43,349	\$ 43,349	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 816,676						\$ 816,676	\$ 894,841	\$ 915,333	\$ 896,814	
Civil Coordination Reimbursement (45.55)											
MOJ Reimbursements (45.10 and General)	\$ 705,229						\$ 705,229	\$ 808,607	\$ 774,588	\$ 837,020	
Other Miscellaneous	\$ 1,189,692						\$ 1,189,692	\$ 562,836	\$ 562,836		
	\$ 10,797,720	\$ 50,018		\$ 310,000			\$ 11,157,738	\$ 10,489,943	\$ 13,871,262	\$ 13,870,667	
Grants											
AB 1058 Commissioner/Facilitator			\$ 787,374				\$ 787,374	\$ 828,751	\$ 834,292	\$ 823,760	
Other AOC Grants			\$ 11,065				\$ 11,065	\$ 13,756	\$ 13,756	\$ 11,484	
Non-AOC Grants			\$ 0				\$ 0		\$ 50,000		
			\$ 798,439				\$ 798,439	\$ 842,507	\$ 898,048	\$ 835,244	
Other Financing Sources											
Interest Income	\$ 10,306	\$ 40		\$ 9,828			\$ 20,174	\$ 14,000	\$ 31,510	\$ 30,000	
Investment Income											
Donations											
Local Fees	\$ 261,750						\$ 261,750	\$ 263,200	\$ 343,137	\$ 293,825	
Non-Fee Revenues	\$ 7,722						\$ 7,722	\$ 10,000	\$ 13,465	\$ 30,100	
Enhanced Collections		\$ 110,342					\$ 110,342	\$ 85,000	\$ 84,104	\$ 95,000	
Escheatment											
Prior Year Revenue									\$ (20)		
County Program - Restricted		\$ 13,976					\$ 13,976	\$ 11,000	\$ 14,397	\$ 12,500	
Reimbursement Other	\$ 43,541						\$ 43,541	\$ 34,330	\$ 83,447	\$ 50,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 22,906						\$ 22,906	\$ 23,000	\$ 22,435	\$ 15,500	
	\$ 346,224	\$ 124,358		\$ 9,828			\$ 480,410	\$ 440,536	\$ 592,465	\$ 528,725	
Total Revenues	\$ 11,143,945	\$ 174,376	\$ 798,439	\$ 319,828			\$ 12,436,589	\$ 11,772,980	\$ 15,361,775	\$ 15,232,636	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,425,896	\$ 8,055	\$ 341,931				\$ 5,775,882	\$ 5,756,530	\$ 5,956,275	\$ 5,627,865	
Temp Help	\$ 14,015						\$ 14,015		\$ 0	\$ 436,626	
Overtime	\$ 9,863						\$ 9,863	\$ 5,140	\$ 5,992	\$ 29,500	
Staff Benefits	\$ 4,215,656	\$ 848	\$ 338,983				\$ 4,555,488	\$ 4,771,291	\$ 4,576,895	\$ 4,830,816	
	\$ 9,665,430	\$ 8,903	\$ 680,915				\$ 10,355,248	\$ 10,532,961	\$ 10,538,162	\$ 10,924,607	
Operating Expenses and Equipment											
General Expense	\$ 305,361	\$ 4,446	\$ 6,505				\$ 316,312	\$ 355,068	\$ 340,412	\$ 462,041	
Printing	\$ 57,099		\$ 2,330				\$ 59,429	\$ 105,000	\$ 78,752	\$ 110,000	
Telecommunications	\$ 70,198						\$ 70,198	\$ 81,395	\$ 72,970	\$ 80,000	
Postage	\$ 80,859		\$ 834				\$ 81,693	\$ 90,000	\$ 78,429	\$ 120,600	
Insurance	\$ 4,923						\$ 4,923	\$ 4,750	\$ 4,610	\$ 4,600	
In-State Travel	\$ 15,367	\$ 627					\$ 15,994	\$ 25,500	\$ 20,812	\$ 26,750	
Out-of-State Travel	\$ (243)						\$ (243)		\$ 917		
Training	\$ 14,055		\$ 2,660				\$ 16,715	\$ 26,750	\$ 25,419	\$ 33,950	
Security Services	\$ 2,220						\$ 2,220	\$ 1,920	\$ 2,501	\$ 15,000	
Facility Operations	\$ 302,321		\$ 8,973				\$ 311,294	\$ 338,564	\$ 247,822	\$ 260,310	
Utilities	\$ 230						\$ 230	\$ 600	\$ 1,484	\$ 3,000	
Contracted Services	\$ 1,412,416	\$ 110,342	\$ 31,665				\$ 1,654,423	\$ 1,872,902	\$ 2,100,019	\$ 2,452,708	
Consulting and Professional Services	\$ 83,984						\$ 83,984	\$ 74,969	\$ 131,468	\$ 132,724	
Information Technology	\$ 206,683						\$ 206,683	\$ 327,521	\$ 204,691	\$ 376,354	
Major Equipment	\$ 17,359						\$ 17,359	\$ 60,000	\$ 119,988	\$ 90,000	
Other Items of Expense	\$ 173						\$ 173	\$ 450	\$ 450		
	\$ 2,573,004	\$ 115,416	\$ 52,967				\$ 2,741,387	\$ 3,354,939	\$ 3,430,544	\$ 4,168,037	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 136,009						\$ 136,009	\$ 115,000	\$ 126,418	\$ 140,000	
Judgements, Settlements and Claims											
Debt Service									\$ 1,657		
Other											
Capital Costs											
Internal Cost Recovery	\$ (136,183)		\$ 136,183				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ (291)						\$ (291)		\$ (197,520)		
	\$ (465)		\$ 136,183				\$ (465)	\$ 115,000	\$ (69,444)	\$ 140,000	
Total Expenditures	\$ 12,237,969	\$ 124,319	\$ 870,065				\$ 13,232,353	\$ 14,002,900	\$ 13,900,262	\$ 15,232,644	
Excess (Deficit) of Revenues Over Expenditures	\$ (1,094,024)	\$ 50,057	\$ (71,626)	\$ 319,828			\$ (795,765)	\$ (2,229,920)	\$ 1,461,513	\$ (9)	
Operating Transfers In (Out)	\$ (71,626)		\$ 71,626				\$ 0	\$ 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)	\$ 2,649,243	\$ 50,057	\$ 0	\$ 2,363,208			\$ 5,062,508	\$ 3,628,353	\$ 5,858,273	\$ 4,396,751	

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

For the month ended June										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 3,383,173	\$ 400,710				\$ (222)	\$ 3,783,661	\$ 4,096,511	\$ 4,461,921	\$ 4,540,888
Traffic & Other Infractions	\$ 706,364	\$ 43,871				\$ (44)	\$ 750,190	\$ 900,173	\$ 881,513	\$ 932,908
Other Criminal Cases	\$ 970,560	\$ 16,196				\$ (65)	\$ 986,691	\$ 1,004,167	\$ 1,234,395	\$ 1,489,907
Civil	\$ 855,755	\$ 11,737				\$ (56)	\$ 867,436	\$ 1,095,543	\$ 1,110,878	\$ 1,079,694
Family & Children Services	\$ 748,150	\$ 51,538				\$ (35)	\$ 799,653	\$ 899,400	\$ 899,089	\$ 896,376
Probate, Guardianship & Mental Health Services	\$ 181,597	\$ 18,557				\$ (12)	\$ 200,142	\$ 249,690	\$ 213,702	\$ 227,426
Juvenile Dependency Services	\$ 27,290	\$ 560,126				\$ (2)	\$ 587,415	\$ 652,133	\$ 604,184	\$ 651,882
Juvenile Delinquency Services	\$ 161,238	\$ 22,417				\$ (11)	\$ 183,644	\$ 236,511	\$ 227,162	\$ 212,567
Other Court Operations	\$ 155,809	\$ 8,312				\$ (9)	\$ 164,111	\$ 214,887	\$ 163,031	\$ 270,870
Court Interpreters	\$ 574,723	\$ 290,067				\$ (43)	\$ 864,747	\$ 922,733	\$ 952,134	\$ 913,408
Jury Services	\$ 113,708	\$ 67,983	\$ 136,009			\$ (7)	\$ 317,692	\$ 266,162	\$ 322,934	\$ 319,933
Security		\$ 31,908					\$ 31,908	\$ 1,920	\$ 9,414	\$ 15,000
Trial Court Operations Program	\$ 7,878,366	\$ 1,523,423	\$ 136,009			\$ (507)	\$ 9,537,291	\$ 10,539,830	\$ 11,080,358	\$ 11,550,859
Enhanced Collections		\$ 110,342					\$ 110,342	\$ 85,000	\$ 84,104	\$ 95,000
Other Non-Court Operations										
Non-Court Operations Program		\$ 110,342					\$ 110,342	\$ 85,000	\$ 84,104	\$ 95,000
Executive Office	\$ 305,939	\$ 2,194			\$ 0	\$ (22)	\$ 308,112	\$ 241,673	\$ 252,294	\$ 251,968
Fiscal Services	\$ 254,742	\$ 86,449			\$ 0	\$ (18)	\$ 341,173	\$ 429,894	\$ 476,241	\$ 463,226
Human Resources	\$ 843,230	\$ 39,367			\$ 0	\$ (14)	\$ 882,583	\$ 460,692	\$ 256,760	\$ 726,128
Business & Facilities Services	\$ 693,145	\$ 412,263			\$ 0	\$ 295	\$ 1,105,703	\$ 945,609	\$ 602,784	\$ 842,703
Information Technology	\$ 379,826	\$ 567,330			\$ 0	\$ (26)	\$ 947,130	\$ 1,300,200	\$ 1,147,720	\$ 1,302,761
Court Administration Program	\$ 2,476,882	\$ 1,107,604			\$ 0	\$ 216	\$ 3,584,702	\$ 3,378,070	\$ 2,735,800	\$ 3,586,785
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 18				\$ 0	\$ 18		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 10,355,248	\$ 2,741,387	\$ 136,009		\$ 0	\$ (291)	\$ 13,232,353	\$ 14,002,900	\$ 13,900,262	\$ 15,232,644

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Merced

Court

2012/2013 4th Qtr

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)	140.95	134.8	124.80	117.8	116.3

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

2012/2013 4th Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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3	
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Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Merced
as of June 30, 2013

Classification	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service			
		Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-
Restricted	50,338	50,057	-	2,363,208	-	-	-	2,463,603
Committed	2,543,253	-	-	-	-	-	-	2,543,253
Assigned	55,652	-	-	-	-	-	-	55,652
Unassigned	-	-	-	-	-	N/A	N/A	-
Total	\$ 2,649,243	\$ 50,057	\$ -	\$ 2,363,208	\$ -	\$ -	\$ -	\$ 5,062,508