

**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

01/11/2012  
\_\_\_\_\_  
Date

Merced

\_\_\_\_\_  
Court

2011/2012 Q1

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**Merced Superior Court  
Trial Court Operations Fund  
Balance Sheet  
(Unaudited)**

		For the month ended Sep						2010/11		
		Fiscal Year 2011/12								
		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		\$ 151,556	\$ (10,884)	\$ (31,665)	\$ 0		\$ 5,634	\$ 114,641	\$ (13,165)	
Payroll										
Jury										
Revolving										
Other										
Distribution							\$ 40,841	\$ 40,841	\$ 34,577	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust		\$ 0	\$ 0				\$ 1,047,951	\$ 1,047,951	\$ 852,305	
Credit Card								\$ 10,800	\$ 10,000	
Cash on Hand		\$ 10,800						\$ 1,348,709	\$ 1,962,551	
Cash with County		\$ 48,675		\$ (1,823)				\$ 1,301,858	\$ 1,962,551	
<b>Total Cash</b>		<b>\$ 211,031</b>	<b>\$ (10,884)</b>	<b>\$ (33,489)</b>	<b>\$ 0</b>		<b>\$ 2,396,284</b>	<b>\$ 2,562,942</b>	<b>\$ 2,846,268</b>	
Short Term Investment		\$ 2,413,899					\$ 923,154	\$ 3,337,053	\$ 2,622,837	
Investment in Financial Institution										
<b>Total Investments</b>		<b>\$ 2,413,899</b>					<b>\$ 923,154</b>	<b>\$ 3,337,053</b>	<b>\$ 2,622,837</b>	
Accrued Revenue		\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	
Accounts Receivable - General		\$ 188	\$ 4,166	\$ 30,270				\$ 34,624	\$ 192,808	
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust										
Due From Other Funds		\$ 0						\$ 0	\$ 460	
Due From Other Governments		\$ 0	\$ 0					\$ 0	\$ 0	
Due From Other Courts								\$ 0	\$ 0	
Due From State		\$ 0		\$ 0				\$ 0	\$ 0	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From		\$ 407						\$ 407	\$ 0	
<b>Total Receivables</b>		<b>\$ 595</b>	<b>\$ 4,166</b>	<b>\$ 30,270</b>			<b>\$ 0</b>	<b>\$ 35,030</b>	<b>\$ 193,268</b>	
Prepaid Expenses - General										
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>										
Other Assets										
<b>Total Other Assets</b>					\$ 1,498,394			\$ 1,498,394	\$ 1,174,385	
<b>Total Assets</b>		<b>\$ 2,625,525</b>	<b>\$ (6,718)</b>	<b>\$ (3,219)</b>	<b>\$ 1,498,394</b>		<b>\$ 3,319,438</b>	<b>\$ 7,433,420</b>	<b>\$ 6,836,758</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General		\$ 5,800	\$ 0	\$ 0			\$ 0	\$ 5,800	\$ 18,789	
Due to Other Funds		\$ 0	\$ 0	\$ 0			\$ 407	\$ 407	\$ 460	
Due to Other Courts										
Due to State		\$ 0						\$ 0	\$ 0	
TC145 Liability							\$ 314,436	\$ 314,436	\$ 350,761	
Due to Other Governments		\$ 0						\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax		\$ 320						\$ 320	\$ 1,636	
Interest							\$ 122	\$ 122	\$ 162	
Miscellaneous Accts. Pay. and Accrued Liab.		\$ 0						\$ 0	\$ 0	
<b>Total Accounts Payable and Accrued Liab.</b>		<b>\$ 6,120</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 314,965</b>	<b>\$ 321,085</b>	<b>\$ 371,808</b>	
Civil							\$ 687,172	\$ 687,172	\$ 490,701	
Criminal							\$ 655,149	\$ 655,149	\$ 341,008	
Unreconciled - Civil and Criminal							\$ 329,359	\$ 329,359	\$ 329,359	
Trust Held Outside of the AOC							\$ 1,301,858	\$ 1,301,858	\$ 1,532,551	
Trust Interest Payable							\$ 6,290	\$ 6,290	\$ 5,573	
Miscellaneous Trust										
<b>Total Trust Deposits</b>							<b>\$ 2,979,828</b>	<b>\$ 2,979,828</b>	<b>\$ 2,609,193</b>	
Accrued Payroll		\$ 0						\$ 0	\$ 0	
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing										
<b>Total Payroll Liabilities</b>		<b>\$ 0</b>						<b>\$ 0</b>	<b>\$ 0</b>	
Revenue Collected in Advance		\$ 0						\$ 0	\$ 0	
Liabilities For Deposits		\$ 19,090					\$ 4,588	\$ 23,678	\$ 18,581	
Jury Fees - Non-Interest							\$ 19,650	\$ 19,650	\$ 21,900	
Fees - Partial Payment & Overpayment							\$ 407	\$ 407	\$ 441	
Uncleared Collections										
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>		<b>\$ 19,090</b>					<b>\$ 24,645</b>	<b>\$ 43,735</b>	<b>\$ 40,921</b>	
<b>Total Liabilities</b>		<b>\$ 25,210</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 3,319,438</b>	<b>\$ 3,344,648</b>	<b>\$ 3,111,922</b>	
Fund Balance - Nonspendable		\$ 1,476,823	\$ 0	\$ 0	\$ 1,498,422			\$ 2,975,245	\$ 2,651,208	
Fund Balance - Restricted		\$ 0						\$ 0	\$ 0	
Fund Balance - Committed		\$ 785,908						\$ 785,908	\$ 785,908	
Fund Balance - Assigned		\$ 635,606	\$ 0	\$ 0	\$ 0			\$ 635,606	\$ 0	
Fund Balance - Unassigned		\$ (298,022)	\$ (6,718)	\$ (3,219)	\$ (28)			\$ (307,988)	\$ 287,720	
Excess (Deficit) of Rev. Over Expenses/Op. Transfers										
<b>Total Fund Balance</b>		<b>\$ 2,600,315</b>	<b>\$ (6,718)</b>	<b>\$ (3,219)</b>	<b>\$ 1,498,394</b>			<b>\$ 4,088,772</b>	<b>\$ 3,724,836</b>	
<b>Total Liabilities and Fund Balance</b>		<b>\$ 2,625,525</b>	<b>\$ (6,718)</b>	<b>\$ (3,219)</b>	<b>\$ 1,498,394</b>		<b>\$ 3,319,438</b>	<b>\$ 7,433,420</b>	<b>\$ 6,836,758</b>	

Merced Superior Court  
 Trial Court Operations Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

	For the month ended Sep										
	Fiscal Year 2011/12							2010/11			
	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										
	Non-Grant	Grant									
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 2,557,897						\$ 2,557,897	\$ 12,093,484	\$ 2,306,550	\$ 15,056,235	
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 43,349	\$ 1	\$ 42,390	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 112,400						\$ 112,400	\$ 896,814	\$ 173,953	\$ 845,285	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 64,847						\$ 64,847	\$ 837,020	\$ 186,487	\$ 826,270	
Other Miscellaneous										\$ 7,500	
	\$ 2,735,144						\$ 2,735,144	\$ 13,870,667	\$ 2,756,991	\$ 16,777,880	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ (21)				\$ (21)	\$ 823,760	\$ 77,152	\$ 846,393	
Other AOC Grants								\$ 11,484		\$ 12,000	
Non-AOC Grants											
			\$ (21)				\$ (21)	\$ 835,244	\$ 77,152	\$ 858,393	
<b>Other Financing Sources</b>											
Interest Income	\$ 563			\$ (28)			\$ 535	\$ 30,000	\$ 717	\$ 25,000	
Investment Income											
Donations											
Local Fees	\$ 45,792						\$ 45,792	\$ 293,625	\$ 44,187	\$ 264,490	
Non-Fee Revenues	\$ 5,986						\$ 5,986	\$ 30,100	\$ 8,103	\$ 44,550	
Enhanced Collections		\$ 14,503					\$ 14,503	\$ 65,000	\$ 14,378	\$ 75,000	
Escheatment											
Prior Year Revenue	\$ 1						\$ 1				
County Program - Restricted		\$ 1,276					\$ 1,276	\$ 12,500	\$ 1,603	\$ 13,000	
Reimbursement Other	\$ 12,081	\$ 0					\$ 12,081	\$ 50,000	\$ 9,834	\$ 43,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,468						\$ 3,468	\$ 15,500	\$ 550	\$ 13,550	
	\$ 67,891	\$ 15,778		\$ (28)			\$ 83,642	\$ 526,725	\$ 70,371	\$ 478,590	
<b>Total Revenues</b>	<b>\$ 2,803,035</b>	<b>\$ 15,778</b>	<b>\$ (21)</b>	<b>\$ (28)</b>			<b>\$ 2,818,765</b>	<b>\$ 15,232,636</b>	<b>\$ 2,913,515</b>	<b>\$ 18,114,863</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 1,428,417		\$ 1,671				\$ 1,430,087	\$ 5,627,865	\$ 1,136,799	\$ 6,113,917	
Temp Help	\$ 0						\$ 0	\$ 436,628	\$ 72,257	\$ 354,032	
Overtime	\$ 1,080						\$ 1,080	\$ 29,500	\$ 26,047	\$ 91,340	
Staff Benefits	\$ 1,105,621		\$ 153				\$ 1,105,774	\$ 4,830,618	\$ 809,211	\$ 4,305,322	
	\$ 2,535,118		\$ 1,823				\$ 2,536,941	\$ 10,924,607	\$ 2,044,314	\$ 10,864,611	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 37,299	\$ 175	\$ 227				\$ 37,701	\$ 462,041	\$ 78,803	\$ 378,882	
Printing	\$ 16,151						\$ 16,151	\$ 110,000	\$ 24,444	\$ 140,000	
Telecommunications	\$ 12,783						\$ 12,783	\$ 80,000	\$ 12,966	\$ 95,000	
Postage	\$ 8,164		\$ 0				\$ 8,164	\$ 120,000	\$ 27,096	\$ 110,000	
Insurance	\$ 328						\$ 328	\$ 4,600		\$ 4,166	
In-State Travel	\$ 3,651	\$ 371	\$ 467				\$ 4,488	\$ 26,750	\$ 8,850	\$ 58,500	
Out-of-State Travel											
Training	\$ 4,185		\$ 100				\$ 4,285	\$ 33,950	\$ 5,322	\$ 23,700	
Security Services	\$ 684		\$ 0				\$ 684	\$ 15,000	\$ 1,735	\$ 2,755,441	
Facility Operations	\$ 31,070		\$ 528				\$ 31,598	\$ 260,310	\$ 48,404	\$ 322,276	
Utilities	\$ 667						\$ 667	\$ 3,000	\$ 674	\$ 3,500	
Contracted Services	\$ 378,270	\$ 21,951	\$ 0				\$ 400,221	\$ 2,452,708	\$ 265,498	\$ 2,695,297	
Consulting and Professional Services	\$ 18,579						\$ 18,579	\$ 132,724	\$ 29,164	\$ 217,516	
Information Technology	\$ 21,170		\$ 107				\$ 21,277	\$ 376,354	\$ 43,480	\$ 237,500	
Major Equipment								\$ 90,000		\$ 15,000	
Other Items of Expense											
	\$ 532,909	\$ 22,497	\$ 1,430				\$ 566,825	\$ 4,168,037	\$ 546,035	\$ 7,046,780	
<b>Special Items of Expense</b>											
Grand Jury											
Jury Costs	\$ 31,321						\$ 31,321	\$ 140,000	\$ 34,846	\$ 140,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 1,565						\$ 1,565				
<b>Capital Costs</b>									\$ 0		
Internal Cost Recovery											
Prior Year Expense Adjustment											
	\$ 32,886						\$ 32,886	\$ 140,000	\$ 34,846	\$ 140,000	
<b>Total Expenditures</b>	<b>\$ 3,101,002</b>	<b>\$ 22,497</b>	<b>\$ 3,254</b>				<b>\$ 3,126,752</b>	<b>\$ 15,232,644</b>	<b>\$ 2,825,794</b>	<b>\$ 18,051,391</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ (297,967)</b>	<b>\$ (6,718)</b>	<b>\$ (3,275)</b>	<b>\$ (28)</b>			<b>\$ (307,988)</b>	<b>\$ (8)</b>	<b>\$ 287,720</b>	<b>\$ 63,272</b>	
<b>Operating Transfers In (Out)</b>	<b>\$ (56)</b>		<b>\$ 56</b>				<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 0</b>	
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 2,898,337	\$ 0	\$ 0	\$ 1,498,422			\$ 4,396,759	\$ 4,396,759	\$ 3,437,116	\$ 3,437,116	
Ending Balance (Deficit)	\$ 2,890,315	\$ (6,718)	\$ (3,219)	\$ 1,498,394			\$ 4,088,772	\$ 4,398,751	\$ 3,724,836	\$ 3,500,388	



**Merced Superior Court  
Trial Court Operations Fund  
Statement of Program Expenditures  
(Unaudited)**

	Fiscal Year 2011/12						For the month ended Sep		2010/11	
	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	\$ 946,901	\$ 97,689					\$ 1,044,590	\$ 4,540,888	\$ 886,246	\$ 4,703,234
Traffic & Other Infractions	\$ 181,098	\$ 8,841					\$ 189,938	\$ 932,908	\$ 188,650	\$ 1,020,013
Other Criminal Cases	\$ 323,874	\$ 7,813					\$ 331,687	\$ 1,489,907	\$ 321,717	\$ 1,635,948
Civil	\$ 262,853	\$ 4,134					\$ 266,987	\$ 1,079,694	\$ 231,515	\$ 1,191,036
Family & Children Services	\$ 142,586	\$ 53,573					\$ 196,159	\$ 896,376	\$ 208,169	\$ 1,053,581
Probate, Guardianship & Mental Health Services	\$ 45,185	\$ 396					\$ 45,581	\$ 227,426	\$ 41,358	\$ 244,343
Juvenile Dependency Services	\$ 10,322	\$ 91,561					\$ 101,883	\$ 651,882	\$ 105,109	\$ 656,972
Juvenile Delinquency Services	\$ 47,112	\$ 1,058	\$ 1,565				\$ 48,170	\$ 212,567	\$ 37,724	\$ 203,137
Other Court Operations	\$ 37,471	\$ 1,600					\$ 40,636	\$ 270,870	\$ 23,471	\$ 130,200
Court Interpreters	\$ 80,747	\$ 157,358					\$ 238,105	\$ 913,408	\$ 194,932	\$ 889,724
Jury Services	\$ 28,746	\$ 23,755	\$ 31,321				\$ 83,822	\$ 319,933	\$ 53,825	\$ 286,256
Security		\$ 684					\$ 684	\$ 15,000	\$ 1,785	\$ 2,755,441
<b>Trial Court Operations Program</b>	<b>\$ 2,106,894</b>	<b>\$ 448,461</b>	<b>\$ 32,886</b>				<b>\$ 2,588,241</b>	<b>\$ 11,550,859</b>	<b>\$ 2,294,499</b>	<b>\$ 14,729,986</b>
Enhanced Collections		\$ 21,951					\$ 21,951	\$ 95,000	\$ 22,338	
Other Non-Court Operations										
<b>Non-Court Operations Program</b>		<b>\$ 21,951</b>					<b>\$ 21,951</b>	<b>\$ 95,000</b>	<b>\$ 22,338</b>	
Executive Office	\$ 58,023	\$ 1,192					\$ 59,215	\$ 251,968	\$ 57,260	\$ 273,394
Fiscal Services	\$ 82,701	\$ 20,135					\$ 102,836	\$ 483,226	\$ 86,556	\$ 612,277
Human Resources	\$ 74,577	\$ 1,608					\$ 76,185	\$ 726,128	\$ 56,428	\$ 371,606
Business & Facilities Services	\$ 87,870	\$ 42,800					\$ 130,670	\$ 842,703	\$ 178,789	\$ 931,997
Information Technology	\$ 126,876	\$ 20,779					\$ 147,655	\$ 1,302,761	\$ (70,077)	\$ 1,132,231
<b>Court Administration Program</b>	<b>\$ 430,047</b>	<b>\$ 86,513</b>					<b>\$ 516,561</b>	<b>\$ 3,586,785</b>	<b>\$ 308,957</b>	<b>\$ 3,321,505</b>
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 2,536,941</b>	<b>\$ 556,925</b>	<b>\$ 32,886</b>				<b>\$ 3,126,752</b>	<b>\$ 15,232,644</b>	<b>\$ 2,625,794</b>	<b>\$ 18,051,391</b>

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Merced  
Court

2011/2012 Q1  
Fiscal Year and Ending Quarter

FOOTNOTES

1	The constraints displayed on the balance sheet do not accurately reflect the current constraints on the court's fund balance. <u>Q1</u>
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Merced  
 Court  
 2011/2012 Q1  
 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
		140.2			

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting Fiscal year.