

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

05/15/2012

Date

Merced

Court

2011/2012 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Merced

Court

2011/2012 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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

Merced

Court

2011/2012 Q3

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
	159.45	140.2	140.15	137.6	

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

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

For the month ended Mar									
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						
ASSETS									
Operations	\$ 726,166	\$ (8,773)	\$ (732,509)	\$ 0			\$ 6,126	\$ (8,990)	\$ (285,277)
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 44,532	\$ 44,532	\$ 27,088
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0	\$ 0					\$ 1,050,345	\$ 1,050,345	\$ 908,016
Credit Card									
Cash on Hand	\$ 10,800							\$ 10,800	\$ 10,600
Cash with County	\$ 50,031		\$ (1,823)				\$ 0	\$ 48,208	\$ 439,599
Cash Outside of the AOC							\$ 1,301,858	\$ 1,301,858	\$ 1,532,551
Total Cash	\$ 786,997	\$ (8,773)	\$ (734,333)	\$ 0			\$ 2,402,861	\$ 2,446,752	\$ 2,632,578
Short Term Investment	\$ 2,368,666						\$ 819,176	\$ 3,187,842	\$ 3,830,294
Investment in Financial Institution									
Total Investments	\$ 2,368,666						\$ 819,176	\$ 3,187,842	\$ 3,830,294
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 2,079	\$ 0	\$ 592,666					\$ 594,745	\$ 706,163
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 438
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 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	\$ 365							\$ 365	\$ 0
Total Receivables	\$ 2,443	\$ 0	\$ 592,666				\$ 0	\$ 595,109	\$ 706,601
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets				\$ 1,504,611				\$ 1,504,611	\$ 1,491,900
Total Other Assets				\$ 1,504,611				\$ 1,504,611	\$ 1,491,900
Total Assets	\$ 3,158,106	\$ (8,773)	\$ (141,667)	\$ 1,504,611			\$ 3,222,037	\$ 7,734,314	\$ 8,661,373
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,004	\$ 0	\$ 0				\$ 0	\$ 2,004	\$ 18,896
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 365	\$ 365	\$ 438
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 325,084	\$ 325,084	\$ 388,023
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 33
Interest							\$ 158	\$ 158	\$ 174
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 2,004	\$ 0	\$ 0				\$ 325,607	\$ 327,611	\$ 407,563
Civil							\$ 684,699	\$ 684,699	\$ 543,419
Criminal							\$ 544,649	\$ 544,649	\$ 310,471
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							\$ 6,705	\$ 6,705	\$ 5,945
Miscellaneous Trust									
Total Trust Deposits							\$ 2,867,271	\$ 2,867,271	\$ 2,721,746
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 0							\$ 0	\$ 0
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 19,090						\$ 4,588	\$ 23,678	\$ 23,703
Jury Fees - Non-Interest							\$ 23,250	\$ 23,250	\$ 23,850
Fees - Partial Payment & Overpayment							\$ 1,321	\$ 1,321	\$ 319
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 19,090						\$ 29,159	\$ 48,249	\$ 47,872
Total Liabilities	\$ 21,093	\$ 0	\$ 0				\$ 3,222,037	\$ 3,243,130	\$ 3,177,182
Total Fund Balance	\$ 3,137,012	\$ (8,773)	\$ (141,667)	\$ 1,504,611				\$ 4,491,183	\$ 5,484,192
Total Liabilities and Fund Balance	\$ 3,158,106	\$ (8,773)	\$ (141,667)	\$ 1,504,611			\$ 3,222,037	\$ 7,734,314	\$ 8,661,373

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

	For the month ended Mar										
	Fiscal Year 2011/12								2010/11		
	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									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 8,377,902						\$ 8,377,902	\$ 12,093,484	\$ 10,828,951	\$ 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)	\$ 423,245						\$ 423,245	\$ 898,814	\$ 565,038	\$ 845,285	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 484,222						\$ 484,222	\$ 837,020	\$ 489,367	\$ 826,270	
Other Miscellaneous										\$ 7,500	
	\$ 9,285,369						\$ 9,285,369	\$ 13,870,667	\$ 11,883,357	\$ 16,777,880	
Grants											
AB 1058 Commissioner/Facilitator			\$ 592,645				\$ 592,645	\$ 823,760	\$ 698,653	\$ 846,393	
Other AOC Grants								\$ 11,484		\$ 12,000	
Non-AOC Grants											
			\$ 592,645				\$ 592,645	\$ 835,244	\$ 698,653	\$ 858,393	
Other Financing Sources											
Interest Income	\$ 6,981	\$ 2		\$ 6,188			\$ 13,171	\$ 30,000	\$ 16,250	\$ 25,000	
Investment Income											
Donations											
Local Fees	\$ 216,380						\$ 216,380	\$ 293,825	\$ 177,513	\$ 264,490	
Non-Fee Revenues	\$ 10,162						\$ 10,162	\$ 30,100	\$ 22,220	\$ 44,550	
Enhanced Collections		\$ 56,469					\$ 56,469	\$ 95,000	\$ 61,440	\$ 75,000	
Escheatment											
Prior Year Revenue	\$ 1						\$ 1		\$ 39,789		
County Program - Restricted		\$ 7,533					\$ 7,533	\$ 12,500	\$ 6,718	\$ 13,000	
Reimbursement Other	\$ 50,291	\$ (3,581)					\$ 46,709	\$ 50,000	\$ 60,051	\$ 43,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 13,803						\$ 13,803	\$ 15,500	\$ 9,172	\$ 13,550	
	\$ 297,618	\$ 60,423		\$ 6,188			\$ 364,229	\$ 526,725	\$ 393,150	\$ 478,500	
Total Revenues	\$ 9,582,987	\$ 60,423	\$ 592,645	\$ 6,188			\$ 10,242,243	\$ 15,232,636	\$ 12,975,160	\$ 18,114,683	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,102,022		\$ 269,376				\$ 4,371,397	\$ 5,627,865	\$ 4,216,229	\$ 6,113,917	
Temp Help	\$ 0						\$ 0	\$ 436,626	\$ 230,987	\$ 354,032	
Overtime	\$ 3,054						\$ 3,054	\$ 29,500	\$ 66,858	\$ 91,340	
Staff Benefits	\$ 3,096,655		\$ 284,672				\$ 3,381,327	\$ 4,630,816	\$ 3,014,365	\$ 4,305,322	
	\$ 7,201,731		\$ 554,048				\$ 7,785,776	\$ 10,924,807	\$ 7,528,239	\$ 10,864,611	
Operating Expenses and Equipment											
General Expense	\$ 183,973	\$ 732	\$ 17,707				\$ 202,411	\$ 462,041	\$ 303,835	\$ 378,882	
Printing	\$ 61,668	\$ 236	\$ 556				\$ 62,461	\$ 110,000	\$ 74,360	\$ 140,000	
Telecommunications	\$ 49,553						\$ 49,553	\$ 80,000	\$ 50,036	\$ 95,000	
Postage	\$ 45,312		\$ 829				\$ 46,142	\$ 120,600	\$ 76,701	\$ 110,000	
Insurance	\$ 4,532						\$ 4,532	\$ 4,600	\$ 4,518	\$ 4,166	
In-State Travel	\$ 13,731	\$ 1,193	\$ 467				\$ 15,392	\$ 26,750	\$ 33,212	\$ 58,500	
Out-of-State Travel											
Training	\$ 18,717		\$ 668				\$ 19,385	\$ 33,950	\$ 16,919	\$ 23,700	
Security Services	\$ 2,134		\$ 0				\$ 2,134	\$ 15,000	\$ 547,856	\$ 2,755,441	
Facility Operations	\$ 130,358		\$ 5,015				\$ 135,372	\$ 260,310	\$ 201,677	\$ 322,276	
Utilities	\$ 1,364						\$ 1,364	\$ 3,000	\$ 1,772	\$ 3,500	
Contracted Services	\$ 1,373,491	\$ 67,034	\$ 44,521				\$ 1,485,046	\$ 2,452,708	\$ 1,656,742	\$ 2,685,297	
Consulting and Professional Services	\$ 93,097						\$ 93,097	\$ 132,724	\$ 108,138	\$ 217,518	
Information Technology	\$ 171,131		\$ 107				\$ 171,238	\$ 376,354	\$ 208,277	\$ 237,500	
Major Equipment	\$ 7,308						\$ 7,308	\$ 90,000		\$ 15,000	
Other Items of Expense	\$ 68						\$ 68				
	\$ 2,156,437	\$ 69,196	\$ 69,870				\$ 2,295,504	\$ 4,166,037	\$ 3,285,640	\$ 7,046,780	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 94,879						\$ 94,879	\$ 140,000	\$ 114,205	\$ 140,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 1,657						\$ 1,657				
Capital Costs											
Internal Cost Recovery	\$ (110,449)		\$ 110,449				\$ 0		\$ 0		
Prior Year Expense Adjustment											
	\$ (13,912)		\$ 110,449				\$ 96,537	\$ 140,000	\$ 114,205	\$ 140,000	
Total Expenditures	\$ 9,344,256	\$ 69,196	\$ 734,387	\$ 6,188			\$ 10,147,819	\$ 15,232,644	\$ 10,928,084	\$ 18,051,391	
Excess (Deficit) of Revenues Over Expenditures	\$ 238,731	\$ (8,773)	\$ (141,722)	\$ 6,188			\$ 94,424	\$ (8)	\$ 2,047,076	\$ 63,272	
Operating Transfers In (Out)	\$ (56)		\$ 56				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
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)	\$ 3,137,012	\$ (6,773)	\$ (141,667)	\$ 1,504,611			\$ 4,491,183	\$ 4,396,751	\$ 5,484,192	\$ 3,500,388	

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

	For the month ended Mar							2010/11	
	Fiscal Year 2011/12							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)	Final Budget (Annual)
Judges & Courtroom Support	\$ 2,873,121	\$ 379,785	\$ 0				\$ 3,252,905	\$ 4,540,888	\$ 4,703,234
Traffic & Other Infractions	\$ 588,556	\$ 49,167					\$ 637,724	\$ 932,908	\$ 1,020,013
Other Criminal Cases	\$ 874,804	\$ 37,792					\$ 912,595	\$ 1,489,907	\$ 1,635,948
Civil	\$ 774,894	\$ 22,260					\$ 797,154	\$ 1,079,694	\$ 1,191,036
Family & Children Services	\$ 429,371	\$ 231,205					\$ 660,576	\$ 896,376	\$ 1,053,581
Probate, Guardianship & Mental Health Services	\$ 147,506	\$ 3,111					\$ 150,617	\$ 227,426	\$ 244,343
Juvenile Dependency Services	\$ 37,607	\$ 364,559					\$ 402,167	\$ 651,882	\$ 656,972
Juvenile Delinquency Services	\$ 146,861	\$ 4,199		\$ 1,657			\$ 151,060	\$ 212,567	\$ 203,137
Other Court Operations	\$ 109,836	\$ 8,330					\$ 119,823	\$ 270,870	\$ 130,200
Court Interpreters	\$ 362,007	\$ 336,875					\$ 698,882	\$ 913,408	\$ 604,709
Jury Services	\$ 88,806	\$ 55,199	\$ 94,879				\$ 238,885	\$ 319,933	\$ 167,467
Security		\$ 2,134					\$ 2,134	\$ 15,000	\$ 547,923
Trial Court Operations Program	\$ 6,433,369	\$ 1,494,616	\$ 96,537				\$ 8,024,522	\$ 11,550,859	\$ 8,888,153
Enhanced Collections		\$ 67,034					\$ 67,034	\$ 95,000	\$ 70,530
Other Non-Court Operations		\$ 67,034					\$ 67,034	\$ 95,000	\$ 70,530
Non-Court Operations Program		\$ 67,034					\$ 67,034	\$ 95,000	\$ 70,530
Executive Office	\$ 179,955	\$ 4,099				\$ 0	\$ 184,054	\$ 251,968	\$ 330,225
Fiscal Services	\$ 237,162	\$ 105,047				\$ 0	\$ 342,208	\$ 463,226	\$ 320,299
Human Resources	\$ 187,697	\$ 8,424				\$ 0	\$ 196,121	\$ 726,128	\$ 214,268
Business & Facilities Services	\$ 333,332	\$ 197,068				\$ 0	\$ 530,400	\$ 842,703	\$ 616,234
Information Technology	\$ 384,264	\$ 419,216				\$ 0	\$ 803,480	\$ 1,302,761	\$ 488,374
Court Administration Program	\$ 1,322,409	\$ 733,854				\$ 0	\$ 2,056,263	\$ 3,586,785	\$ 1,989,401
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0
Prior Year Adjustments Not Posted to a Program									
Total	\$ 7,756,778	\$ 2,295,504	\$ 96,537			\$ 0	\$ 10,147,819	\$ 15,232,644	\$ 10,928,084
									\$ 18,051,391