


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

07/29/2011

Date

Merced

Court

2010-2011 2nd Quarter

Fiscal Year and Ending Quarter

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

For the month ended Dec									
Fiscal Year 2010/11									2009/10
	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	\$ 62,479	\$ (17,169)	\$ (478,535)				\$ 6,833	\$ (426,393)	\$ 191,039
Payroll									\$ 0
Jury									
Revolving									
Other									
Distribution							\$ 30,784	\$ 30,784	\$ 1
Civil Filing Fees							\$ 0	\$ 0	\$ 267,630
Trust	\$ 0	\$ 0					\$ 856,582	\$ 856,582	\$ 887,407
Credit Card									
Cash on Hand	\$ 10,600							\$ 10,600	\$ 10,000
Cash with County	\$ 65,460						\$ 1,532,551	\$ 1,598,011	\$ 1,123,779
Total Cash	\$ 138,538	\$ (17,169)	\$ (478,535)				\$ 2,426,750	\$ 2,069,584	\$ 2,479,854
Short Term Investment	\$ 3,404,056						\$ 546,855	\$ 3,950,912	\$ 2,442,007
Investment in Financial Institution									
Total Investments	\$ 3,404,056						\$ 546,855	\$ 3,950,912	\$ 2,442,007
Accrued Revenue	\$ 0						\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 4,936	\$ 0	\$ 466,425					\$ 471,360	\$ 23,600
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 442						\$ 0	\$ 442	\$ 414
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 5,378	\$ 0	\$ 466,425				\$ 0	\$ 471,802	\$ 24,014
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets				\$ 1,174,385				\$ 1,174,385	
Total Assets	\$ 3,547,973	\$ (17,169)	\$ (12,111)	\$ 1,174,385			\$ 2,973,605	\$ 7,666,682	\$ 4,945,875
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 6,718	\$ 0	\$ 0				\$ 0	\$ 6,718	\$ 15,625
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 442	\$ 442	\$ 414
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 328,618	\$ 328,618	\$ 267,630
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 2,031							\$ 2,031	\$ 224
Interest							\$ 153	\$ 153	\$ 128
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 224
Total Accounts Payable and Accrued Liab.	\$ 8,748	\$ 0	\$ 0				\$ 329,213	\$ 337,961	\$ 284,245
Civil							\$ 493,796	\$ 493,796	\$ 534,793
Criminal							\$ 255,786	\$ 255,786	\$ 0
Unreconciled - Civil and Criminal							\$ 329,359	\$ 329,359	\$ 329,359
Trust Held Outside of the AOC							\$ 1,532,551	\$ 1,532,551	\$ 1,108,850
Trust Interest Payable							\$ 5,754	\$ 5,754	\$ 4,985
Miscellaneous Trust									
Total Trust Deposits							\$ 2,617,247	\$ 2,617,247	\$ 1,977,988
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable									\$ 0
Deferred Compensation Payable									\$ 0
Deductions Payable									\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 0							\$ 0	\$ 0
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 14,777						\$ 3,784	\$ 18,561	\$ 12,324
Jury Fees - Non-Interest							\$ 22,500	\$ 22,500	\$ 14,100
Fees - Partial Payment & Overpayment							\$ 862	\$ 862	\$ 737
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 14,777						\$ 27,145	\$ 41,922	\$ 27,161
Total Liabilities	\$ 23,525	\$ 0	\$ 0				\$ 2,973,605	\$ 2,997,131	\$ 2,289,393
Fund Balance - Restricted	\$ 1,476,823	\$ 0	\$ 0	\$ 1,174,385				\$ 2,651,208	\$ 1,648,536
Fund Balance - Unrestricted									
Designated	\$ 785,908							\$ 785,908	\$ 920,225
Undesignated	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 1,261,716	\$ (17,169)	\$ (12,111)					\$ 1,232,436	\$ 87,720
Total Fund Balance	\$ 3,524,447	\$ (17,169)	\$ (12,111)	\$ 1,174,385				\$ 4,669,552	\$ 2,656,482
Total Liabilities and Fund Balance	\$ 3,547,973	\$ (17,169)	\$ (12,111)	\$ 1,174,385			\$ 2,973,605	\$ 7,666,682	\$ 4,945,875

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

For the month ended Dec											
Fiscal Year 2010/11									2009/10		
	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	\$ 7,050,242					\$ 7,050,242	\$ 15,056,235	\$ 6,516,977	\$ 14,029,696		
Trial Court Improvement Fund	\$ 1					\$ 1	\$ 42,390	\$ 0	\$ 64,365		
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 337,906					\$ 337,906	\$ 845,285	\$ 317,742	\$ 808,458		
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 318,337					\$ 318,337	\$ 826,270	\$ 334,076	\$ 882,383		
Other Miscellaneous							\$ 7,500		\$ 15,000		
	\$ 7,706,486					\$ 7,706,486	\$ 16,777,680	\$ 7,168,795	\$ 15,799,902		
Grants											
AB 1058 Commissioner/Facilitator			\$ 444,770			\$ 444,770	\$ 846,393	\$ (1,385)	\$ 837,489		
Other AOC Grants							\$ 12,000		\$ 16,000		
Non-AOC Grants											
			\$ 444,770			\$ 444,770	\$ 858,393	\$ (1,385)	\$ 853,489		
Other Financing Sources											
Interest Income	\$ 4,504					\$ 4,504	\$ 25,000	\$ 7,275	\$ 85,000		
Investment Income											
Donations											
Local Fees	\$ 105,216					\$ 105,216	\$ 264,490	\$ 63,311	\$ 211,840		
Non-Fee Revenues	\$ 15,676					\$ 15,676	\$ 44,550	\$ 15,279	\$ 31,250		
Enhanced Collections		\$ 38,033				\$ 38,033	\$ 75,000	\$ 23,454	\$ 30,127		
Escheatment											
Prior Year Revenue	\$ 0					\$ 0					
County Program - Restricted		\$ 3,777				\$ 3,777	\$ 13,000	\$ 3,162	\$ 17,000		
Reimbursement Other	\$ 26,261	\$ 278				\$ 26,538	\$ 43,000	\$ 4,978	\$ 30,000		
Sale of Fixed Assets											
Other Miscellaneous	\$ 4,960					\$ 4,960	\$ 13,550				
	\$ 156,617	\$ 42,088				\$ 198,705	\$ 478,590	\$ 117,458	\$ 405,217		
Total Revenues	\$ 7,863,103	\$ 42,088	\$ 444,770			\$ 8,349,961	\$ 18,114,663	\$ 7,284,867	\$ 17,058,608		
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,601,556	\$ 2,058	\$ 181,911			\$ 2,785,526	\$ 6,113,917	\$ 2,715,129	\$ 5,874,661		
Temp Help	\$ 150,813		\$ 6,799			\$ 157,612	\$ 354,032	\$ 145,946	\$ 358,530		
Overtime	\$ 51,649	\$ 198				\$ 51,847	\$ 91,340	\$ 63,052	\$ 130,000		
Staff Benefits	\$ 1,886,285	\$ 1,292	\$ 125,604			\$ 2,013,181	\$ 4,305,322	\$ 1,745,968	\$ 3,666,919		
	\$ 4,690,303	\$ 3,548	\$ 314,314			\$ 5,008,165	\$ 10,864,611	\$ 4,670,094	\$ 10,030,110		
Operating Expenses and Equipment											
General Expense	\$ 199,928	\$ 311	\$ 12,148			\$ 212,387	\$ 378,882	\$ 247,165	\$ 451,136		
Printing	\$ 38,149		\$ 1,664			\$ 39,813	\$ 140,000	\$ 52,247	\$ 140,000		
Telecommunications	\$ 33,155					\$ 33,155	\$ 95,000	\$ 30,540	\$ 125,000		
Postage	\$ 47,050		\$ 197			\$ 47,247	\$ 110,000	\$ 39,912	\$ 95,000		
Insurance	\$ 4,518					\$ 4,518	\$ 4,166	\$ 4,424	\$ 4,205		
In-State Travel	\$ 20,167		\$ 2,309			\$ 22,476	\$ 58,500	\$ 19,267	\$ 39,000		
Out-of-State Travel											
Training	\$ 11,425		\$ 1,553			\$ 12,978	\$ 23,700	\$ 8,218	\$ 38,500		
Security Services	\$ 544,156		\$ 2,738			\$ 546,894	\$ 2,755,441	\$ 551,234	\$ 2,595,687		
Facility Operations	\$ 101,041		\$ 170			\$ 101,211	\$ 322,276	\$ 158,919	\$ 306,332		
Utilities	\$ 1,535					\$ 1,535	\$ 3,500	\$ 788	\$ 5,000		
Contracted Services	\$ 778,324	\$ 55,398	\$ 58,926			\$ 892,647	\$ 2,685,297	\$ 1,110,413	\$ 2,563,056		
Consulting and Professional Services	\$ 75,337					\$ 75,337	\$ 217,518	\$ 113,172	\$ 253,342		
Information Technology	\$ 53,195					\$ 53,195	\$ 237,500	\$ 73,770	\$ 364,312		
Major Equipment							\$ 15,000	\$ 44,170	\$ 30,000		
Other Items of Expense								\$ 0	\$ 300		
	\$ 1,907,979	\$ 55,709	\$ 79,704			\$ 2,043,392	\$ 7,046,780	\$ 2,454,237	\$ 7,010,870		
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 65,968					\$ 65,968	\$ 140,000	\$ 72,816	\$ 225,000		
Judgements, Settlements and Claims											
Debt Service									\$ 310,000		
Other											
Internal Cost Recovery	\$ (62,863)		\$ 62,863			\$ 0					
Prior Year Expense Adjustment											
	\$ 3,105		\$ 62,863			\$ 65,968	\$ 140,000	\$ 72,816	\$ 535,000		
Total Expenditures	\$ 6,601,387	\$ 59,257	\$ 456,881			\$ 7,117,525	\$ 18,051,391	\$ 7,197,147	\$ 17,575,980		
Excess (Deficit) of Revenues Over Expenditures	\$ 1,261,716	\$ (17,169)	\$ (12,111)			\$ 1,232,436	\$ 63,272	\$ 87,720	\$ (517,372)		
Operating Transfers In (Out)	\$ 0		\$ 0			\$ 0	\$ 0				
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,262,731	\$ 0	\$ 0	\$ 1,174,385		\$ 3,437,116	\$ 3,437,116	\$ 2,568,761	\$ 3,645,985		
Ending Balance (Deficit)	\$ 3,524,447	\$ (17,169)	\$ (12,111)	\$ 1,174,385		\$ 4,669,552	\$ 3,500,388	\$ 2,656,482	\$ 3,128,613		

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

For the month ended Dec									
Fiscal Year 2010/11								2009/10	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:									
Judges & Courtroom Support	\$ 1,846,032	\$ 293,411				\$ 2,139,443	\$ 4,703,234	\$ 1,980,999	\$ 4,227,531
Traffic & Other Infractions	\$ 459,056	\$ 27,319				\$ 486,375	\$ 1,020,013	\$ 387,922	\$ 884,862
Other Criminal Cases	\$ 766,867	\$ 24,678				\$ 791,545	\$ 1,635,948	\$ 710,327	\$ 1,619,969
Civil	\$ 529,283	\$ 46,858				\$ 576,141	\$ 1,191,036	\$ 475,716	\$ 1,168,218
Family & Children Services	\$ 279,614	\$ 222,842				\$ 502,456	\$ 1,053,581	\$ 521,742	\$ 1,006,425
Probate, Guardianship & Mental Health Services	\$ 69,766	\$ 25,781				\$ 95,547	\$ 244,343	\$ 88,530	\$ 164,778
Juvenile Dependency Services		\$ 259,215				\$ 259,215	\$ 656,972	\$ 266,741	\$ 683,025
Juvenile Delinquency Services	\$ 89,608	\$ 2,510				\$ 92,119	\$ 203,137	\$ 110,978	\$ 115,715
Other Court Operations		\$ 51,558				\$ 51,558	\$ 130,200	\$ 55,927	\$ 134,200
Court Interpreters	\$ 84,818	\$ 318,995				\$ 403,813	\$ 869,724	\$ 402,084	\$ 799,778
Jury Services	\$ 12,203	\$ 27,271	\$ 65,968			\$ 105,442	\$ 266,256	\$ 118,456	\$ 245,000
Security		\$ 547,160				\$ 547,160	\$ 2,755,441	\$ 552,628	\$ 2,595,687
Trial Court Operations Program	\$ 4,137,247	\$ 1,847,600	\$ 65,968			\$ 6,050,815	\$ 14,729,886	\$ 5,672,051	\$ 13,645,187
Enhanced Collections		\$ 44,544				\$ 44,544		\$ 28,192	\$ 31,422
Other Non-Court Operations									
Non-Court Operations Program		\$ 44,544				\$ 44,544		\$ 28,192	\$ 31,422
Executive Office	\$ 142,236	\$ 3,527		\$ 0		\$ 145,763	\$ 273,394	\$ 162,876	\$ 359,411
Fiscal Services	\$ 173,821	\$ 36,780		\$ 0		\$ 210,601	\$ 612,277	\$ 140,014	\$ 566,605
Human Resources	\$ 138,236	\$ 7,831		\$ 0		\$ 146,068	\$ 371,606	\$ 134,224	\$ 304,481
Business & Facilities Services	\$ 185,897	\$ 200,007		\$ 0		\$ 385,904	\$ 931,997	\$ 614,869	\$ 1,375,559
Information Technology	\$ 230,728	\$ (96,898)		\$ 0		\$ 133,830	\$ 1,132,231	\$ 444,922	\$ 1,293,315
Court Administration Program	\$ 870,918	\$ 151,248		\$ 0		\$ 1,022,166	\$ 3,321,505	\$ 1,496,905	\$ 3,899,371
Prior Year Adjustments Not Posted to a Program									
Total	\$ 5,008,165	\$ 2,043,392	\$ 65,968	\$ 0		\$ 7,117,525	\$ 18,051,391	\$ 7,197,147	\$ 17,575,980