

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 3rd Quarter

Fiscal Year and Ending Quarter

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

For the month ended Mar									
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	\$ 532,707	\$ (20,884)	\$ (813,351)	\$ 0			\$ 16,252	\$ (285,277)	\$ 185,487
Payroll									\$ 0
Jury									
Revolving									
Other									
Distribution	\$ 0						\$ 27,088	\$ 27,088	\$ (20,710)
Civil Filing Fees							\$ 0	\$ 0	\$ 429,035
Trust	\$ 0	\$ 0					\$ 908,016	\$ 908,016	\$ 903,176
Credit Card									
Cash on Hand	\$ 10,600							\$ 10,600	\$ 10,000
Cash with County	\$ 439,599						\$ 1,532,551	\$ 1,972,150	\$ 1,498,850
Total Cash	\$ 982,905	\$ (20,884)	\$ (813,351)	\$ 0			\$ 2,483,908	\$ 2,632,578	\$ 3,005,837
Short Term Investment	\$ 3,175,065						\$ 655,230	\$ 3,830,294	\$ 2,118,462
Investment in Financial Institution									
Total Investments	\$ 3,175,065						\$ 655,230	\$ 3,830,294	\$ 2,118,462
Accrued Revenue	\$ 0						\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 7,510	\$ 0	\$ 698,653					\$ 706,163	\$ 621,832
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 438						\$ 0	\$ 438	\$ 427
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	\$ 7,948	\$ 0	\$ 698,653				\$ 0	\$ 706,601	\$ 622,259
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets				\$ 1,491,900				\$ 1,491,900	
Total Assets	\$ 4,165,918	\$ (20,884)	\$ (114,699)	\$ 1,491,900			\$ 3,139,138	\$ 8,661,373	\$ 5,746,558
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 18,896	\$ 0	\$ 0	\$ 0			\$ 0	\$ 18,896	\$ 19,403
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 438	\$ 438	\$ 427
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 388,023	\$ 388,023	\$ 429,035
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 33							\$ 33	\$ 943
Interest							\$ 174	\$ 174	\$ 136
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 28
Total Accounts Payable and Accrued Liab.	\$ 18,929	\$ 0	\$ 0	\$ 0			\$ 388,634	\$ 407,563	\$ 449,971
Civil							\$ 543,419	\$ 543,419	\$ 542,016
Criminal							\$ 310,471	\$ 310,471	\$ 77,118
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							\$ 5,945	\$ 5,945	\$ 5,188
Miscellaneous Trust									
Total Trust Deposits							\$ 2,721,746	\$ 2,721,746	\$ 2,062,531
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	\$ 19,115						\$ 4,588	\$ 23,703	\$ 12,305
Jury Fees - Non-Interest							\$ 23,850	\$ 23,850	\$ 18,300
Fees - Partial Payment & Overpayment							\$ 319	\$ 319	\$ 1,865
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 19,115						\$ 28,757	\$ 47,872	\$ 32,470
Total Liabilities	\$ 38,044	\$ 0	\$ 0	\$ 0			\$ 3,139,138	\$ 3,177,182	\$ 2,544,972
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.	\$ 1,865,143	\$ (20,884)	\$ (114,699)	\$ 317,516				\$ 2,047,076	\$ 632,824
Total Fund Balance	\$ 4,127,874	\$ (20,884)	\$ (114,699)	\$ 1,491,900				\$ 5,484,192	\$ 3,201,585
Total Liabilities and Fund Balance	\$ 4,165,918	\$ (20,884)	\$ (114,699)	\$ 1,491,900			\$ 3,139,138	\$ 8,661,373	\$ 5,746,558

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

	For the month ended Mar									
	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						
Non-Grant		Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 10,518,951			\$ 310,000			\$ 10,828,951	\$ 15,056,235	\$ 9,990,635	\$ 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)	\$ 565,038						\$ 565,038	\$ 845,285	\$ 489,384	\$ 808,458
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 489,367						\$ 489,367	\$ 826,270	\$ 542,127	\$ 882,383
Other Miscellaneous								\$ 7,500		\$ 15,000
	\$ 11,573,357			\$ 310,000			\$ 11,883,357	\$ 16,777,680	\$ 11,022,146	\$ 15,799,902
Grants										
AB 1058 Commissioner/Facilitator			\$ 698,653				\$ 698,653	\$ 846,393	\$ 629,624	\$ 837,489
Other AOC Grants								\$ 12,000		\$ 16,000
Non-AOC Grants										
			\$ 698,653				\$ 698,653	\$ 858,393	\$ 629,624	\$ 853,489
Other Financing Sources										
Interest Income	\$ 8,734			\$ 7,516			\$ 16,250	\$ 25,000	\$ 11,604	\$ 85,000
Investment Income										
Donations										
Local Fees	\$ 177,513						\$ 177,513	\$ 264,490	\$ 100,125	\$ 211,840
Non-Fee Revenues	\$ 22,220						\$ 22,220	\$ 44,550	\$ 24,675	\$ 31,250
Enhanced Collections		\$ 61,440					\$ 61,440	\$ 75,000	\$ 40,555	\$ 30,127
Escheatment										
Prior Year Revenue	\$ 39,789						\$ 39,789			
County Program - Restricted		\$ 6,716					\$ 6,716	\$ 13,000	\$ 6,448	\$ 17,000
Reimbursement Other	\$ 59,773	\$ 278					\$ 60,051	\$ 43,000	\$ 19,456	\$ 30,000
Sale of Fixed Assets										
Other Miscellaneous	\$ 9,172						\$ 9,172	\$ 13,550	\$ 17,725	
	\$ 317,201	\$ 68,433		\$ 7,516			\$ 393,150	\$ 478,590	\$ 220,588	\$ 405,217
Total Revenues	\$ 11,890,558	\$ 68,433	\$ 698,653	\$ 317,516			\$ 12,975,160	\$ 18,114,663	\$ 11,872,358	\$ 17,058,608
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 3,903,752	\$ 2,058	\$ 310,419				\$ 4,216,229	\$ 6,113,917	\$ 4,072,459	\$ 5,874,661
Temp Help	\$ 218,642		\$ 12,345				\$ 230,987	\$ 354,032	\$ 202,603	\$ 358,530
Overtime	\$ 66,460	\$ 198					\$ 66,658	\$ 91,340	\$ 95,358	\$ 130,000
Staff Benefits	\$ 2,797,908	\$ 1,292	\$ 215,165				\$ 3,014,365	\$ 4,305,322	\$ 2,642,617	\$ 3,666,919
	\$ 6,986,762	\$ 3,548	\$ 537,929				\$ 7,528,239	\$ 10,864,611	\$ 7,013,036	\$ 10,030,110
Operating Expenses and Equipment										
General Expense	\$ 266,880	\$ 311	\$ 36,443				\$ 303,635	\$ 378,882	\$ 312,134	\$ 451,136
Printing	\$ 70,537		\$ 3,823				\$ 74,360	\$ 140,000	\$ 96,044	\$ 140,000
Telecommunications	\$ 50,035						\$ 50,035	\$ 95,000	\$ 56,798	\$ 125,000
Postage	\$ 76,124		\$ 577				\$ 76,701	\$ 110,000	\$ 69,408	\$ 95,000
Insurance	\$ 4,518						\$ 4,518	\$ 4,166	\$ 4,424	\$ 4,205
In-State Travel	\$ 29,430		\$ 3,783				\$ 33,212	\$ 58,500	\$ 30,994	\$ 39,000
Out-of-State Travel										
Training	\$ 17,366		\$ 1,553				\$ 18,919	\$ 23,700	\$ 12,640	\$ 38,500
Security Services	\$ 523,943		\$ 23,713				\$ 547,656	\$ 2,755,441	\$ 1,172,458	\$ 2,595,687
Facility Operations	\$ 197,317		\$ 4,360				\$ 201,677	\$ 322,276	\$ 237,593	\$ 306,332
Utilities	\$ 1,772						\$ 1,772	\$ 3,500	\$ 1,380	\$ 5,000
Contracted Services	\$ 1,477,721	\$ 85,458	\$ 93,563				\$ 1,656,742	\$ 2,685,297	\$ 1,676,565	\$ 2,563,056
Consulting and Professional Services	\$ 108,116		\$ 22				\$ 108,138	\$ 217,518	\$ 175,537	\$ 253,342
Information Technology	\$ 208,277						\$ 208,277	\$ 237,500	\$ 228,118	\$ 364,312
Major Equipment								\$ 15,000	\$ 44,170	\$ 30,000
Other Items of Expense									\$ 271	\$ 300
	\$ 3,032,034	\$ 85,770	\$ 167,836				\$ 3,285,640	\$ 7,046,780	\$ 4,118,534	\$ 7,010,870
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 114,205						\$ 114,205	\$ 140,000	\$ 107,964	\$ 225,000
Judgements, Settlements and Claims										
Debt Service										\$ 310,000
Other										
Internal Cost Recovery	\$ (107,586)		\$ 107,586				\$ 0		\$ 0	
Prior Year Expense Adjustment										
	\$ 6,619		\$ 107,586				\$ 114,205	\$ 140,000	\$ 107,964	\$ 535,000
Total Expenditures	\$ 10,025,416	\$ 89,318	\$ 813,351				\$ 10,928,084	\$ 18,051,391	\$ 11,239,534	\$ 17,575,980
Excess (Deficit) of Revenues Over Expenditures	\$ 1,865,143	\$ (20,884)	\$ (114,698)	\$ 317,516			\$ 2,047,076	\$ 63,272	\$ 632,824	\$ (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)	\$ 4,127,874	\$ (20,884)	\$ (114,699)	\$ 1,491,900			\$ 5,484,192	\$ 3,500,388	\$ 3,201,585	\$ 3,128,613

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

For the month ended Mar									
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	\$ 2,754,515	\$ 567,830	\$ 132			\$ 3,322,477	\$ 4,703,234	\$ 2,942,575	\$ 4,227,531
Traffic & Other Infractions	\$ 672,780	\$ 44,645				\$ 717,426	\$ 1,020,013	\$ 616,213	\$ 884,862
Other Criminal Cases	\$ 1,138,214	\$ 36,462				\$ 1,174,676	\$ 1,635,948	\$ 1,069,066	\$ 1,619,969
Civil	\$ 786,511	\$ 63,714				\$ 850,226	\$ 1,191,036	\$ 699,819	\$ 1,168,218
Family & Children Services	\$ 411,307	\$ 347,971				\$ 759,278	\$ 1,053,581	\$ 731,554	\$ 1,006,425
Probate, Guardianship & Mental Health Services	\$ 105,217	\$ 27,481				\$ 132,698	\$ 244,343	\$ 135,766	\$ 164,778
Juvenile Dependency Services		\$ 392,833				\$ 392,833	\$ 656,972	\$ 414,767	\$ 683,025
Juvenile Delinquency Services	\$ 134,785	\$ 4,419				\$ 139,204	\$ 203,137	\$ 155,165	\$ 115,715
Other Court Operations		\$ 79,237				\$ 79,237	\$ 130,200	\$ 86,737	\$ 134,200
Court Interpreters	\$ 126,184	\$ 478,525				\$ 604,709	\$ 869,724	\$ 626,248	\$ 799,778
Jury Services	\$ 12,203	\$ 41,190	\$ 114,073			\$ 167,467	\$ 266,256	\$ 181,603	\$ 245,000
Security		\$ 547,923				\$ 547,923	\$ 2,755,441	\$ 1,174,116	\$ 2,595,687
Trial Court Operations Program	\$ 6,141,716	\$ 2,632,231	\$ 114,205			\$ 8,888,153	\$ 14,729,886	\$ 8,833,629	\$ 13,645,187
Enhanced Collections		\$ 70,530				\$ 70,530		\$ 49,329	\$ 31,422
Other Non-Court Operations									
Non-Court Operations Program		\$ 70,530				\$ 70,530		\$ 49,329	\$ 31,422
Executive Office	\$ 322,949	\$ 7,276		\$ 0		\$ 330,225	\$ 273,394	\$ 310,254	\$ 359,411
Fiscal Services	\$ 254,627	\$ 65,672		\$ 0		\$ 320,299	\$ 612,277	\$ 296,372	\$ 566,605
Human Resources	\$ 203,324	\$ 10,945		\$ 0		\$ 214,269	\$ 371,606	\$ 202,218	\$ 304,481
Business & Facilities Services	\$ 262,674	\$ 353,561		\$ 0		\$ 616,234	\$ 931,997	\$ 779,511	\$ 1,375,559
Information Technology	\$ 342,948	\$ 145,425		\$ 0		\$ 488,374	\$ 1,132,231	\$ 768,221	\$ 1,293,315
Court Administration Program	\$ 1,386,523	\$ 582,879		\$ 0		\$ 1,969,401	\$ 3,321,505	\$ 2,356,575	\$ 3,899,371
Prior Year Adjustments Not Posted to a Program									
Total	\$ 7,528,239	\$ 3,285,640	\$ 114,205	\$ 0		\$ 10,928,084	\$ 18,051,391	\$ 11,239,534	\$ 17,575,980