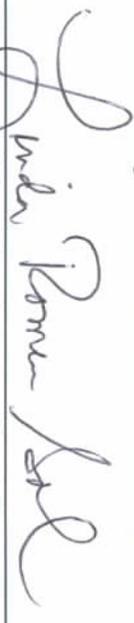


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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								
		Fiscal Year 2011/12						2010/11		
		Governmental Funds						Total Funds	Total Funds	
		Special Revenue						(Info. Purposes Only)	(Info. Purposes Only)	
		General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
ASSETS										
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	\$ 1,348,709	\$ 1,962,551
Total Cash		\$ 211,031	\$ (10,884)	\$ (33,489)	\$ 0			\$ 2,396,284	\$ 2,562,942	\$ 2,846,268
Short Term Investment		\$ 2,413,899						\$ 923,154	\$ 3,337,053	\$ 2,622,837
Investment in Financial Institution										
Total Investments		\$ 2,413,899						\$ 923,154	\$ 3,337,053	\$ 2,622,837
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	\$ 0
Due From State		\$ 0		\$ 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
Total Receivables		\$ 595	\$ 4,166	\$ 30,270				\$ 0	\$ 35,030	\$ 193,268
Prepaid Expenses - General										
Salary and Travel Advances										
Counties										
Total Prepaid Expenses										
Other Assets									\$ 1,498,394	\$ 1,174,385
Total Other Assets									\$ 1,498,394	\$ 1,174,385
Total Assets		\$ 2,625,525	\$ (6,718)	\$ (3,219)	\$ 1,498,394			\$ 3,319,438	\$ 7,433,420	\$ 6,836,758
LIABILITIES AND FUND BALANCES										
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
Total Accounts Payable and Accrued Liab.		\$ 6,120	\$ 0	\$ 0				\$ 314,965	\$ 321,085	\$ 371,808
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										
Total Trust Deposits								\$ 2,979,828	\$ 2,979,828	\$ 2,609,193
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	\$ 18,581
Jury Fees - Non-Interest								\$ 19,650	\$ 19,650	\$ 21,900
Fees - Partial Payment & Overpayment								\$ 407	\$ 407	\$ 441
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities		\$ 19,090						\$ 24,645	\$ 43,735	\$ 40,921
Total Liabilities		\$ 25,210	\$ 0	\$ 0				\$ 3,319,438	\$ 3,344,648	\$ 3,111,922
Fund Balance - Nonspendable		\$ 1,476,823							\$ 2,975,245	\$ 2,651,208
Fund Balance - Restricted		\$ 0	\$ 0	\$ 0	\$ 1,498,422				\$ 0	\$ 0
Fund Balance - Committed		\$ 0							\$ 785,908	\$ 785,908
Fund Balance - Assigned		\$ 785,908							\$ 785,908	\$ 785,908
Fund Balance - Unassigned		\$ 635,606							\$ 635,606	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers		\$ (298,022)	\$ (6,718)	\$ (3,219)	\$ (28)				\$ (307,988)	\$ 287,720
Total Fund Balance		\$ 2,600,315	\$ (6,718)	\$ (3,219)	\$ 1,498,394				\$ 4,088,772	\$ 3,724,836
Total Liabilities and Fund Balance		\$ 2,625,525	\$ (6,718)	\$ (3,219)	\$ 1,498,394			\$ 3,319,438	\$ 7,433,420	\$ 6,836,758

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							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
Non-Grant		Grant									
REVENUES											
State Financing Sources											
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	
Grants											
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	
Other Financing Sources											
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	
Total Revenues	\$ 2,803,035	\$ 15,778	\$ (21)	\$ (28)			\$ 2,818,765	\$ 15,232,636	\$ 2,913,515	\$ 18,114,863	
EXPENDITURES											
Personal Services											
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	
Operating Expenses and Equipment											
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	\$ 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	\$ 217,518	
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				\$ 556,825	\$ 4,168,037	\$ 546,035	\$ 7,046,780	
Special Items of Expense											
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				
Capital Costs									\$ 0		
Internal Cost Recovery											
Prior Year Expense Adjustment											
	\$ 32,886						\$ 32,886	\$ 140,000	\$ 34,846	\$ 140,000	
Total Expenditures	\$ 3,101,002	\$ 22,497	\$ 3,254				\$ 3,126,752	\$ 15,232,644	\$ 2,825,794	\$ 18,051,391	
Excess (Deficit) of Revenues Over Expenditures	\$ (297,967)	\$ (6,718)	\$ (3,275)	\$ (28)			\$ (307,988)	\$ (8)	\$ 287,720	\$ 63,272	
Operating Transfers In (Out)	\$ (56)		\$ 56				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,898,337	\$ 0	\$ 0	\$ 1,498,422			\$ 4,396,759	\$ 4,396,759	\$ 3,437,118	\$ 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)
PROGRAM EXPENDITURES:										
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
Trial Court Operations Program	\$ 2,106,894	\$ 448,461	\$ 32,886				\$ 2,588,241	\$ 11,550,859	\$ 2,294,499	\$ 14,729,986
Enhanced Collections		\$ 21,951					\$ 21,951	\$ 95,000	\$ 22,338	
Other Non-Court Operations										
Non-Court Operations Program		\$ 21,951					\$ 21,951	\$ 95,000	\$ 22,338	
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
Court Administration Program	\$ 430,047	\$ 86,513					\$ 516,561	\$ 3,586,785	\$ 308,957	\$ 3,321,505
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,536,941	\$ 556,925	\$ 32,886				\$ 3,126,752	\$ 15,232,644	\$ 2,625,794	\$ 18,051,391

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) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
		140.2			

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