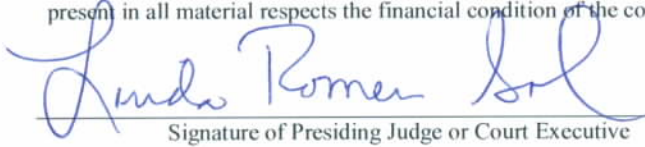


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

09/17/2012

Date

Merced

Court
2011/2012 4th Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Merced

Court

2011/2012 4th Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Merced

Court
2011/2012 4th Qtr

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	159.45	140.2	140.15	137.6	137.25

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 Jun									
Fiscal Year 2011/12									
	Governmental Funds							Total Funds (Info. Purposes Only)	2010/11 Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (116,012)	\$ 0	\$ 0	\$ 0			\$ 976,227	\$ 860,215	\$ (117,328)
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ (39,479)	\$ (39,479)	\$ 26,581
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0	\$ 0					\$ (53,146)	\$ (53,146)	\$ 845,752
Credit Card									
Cash on Hand	\$ 10,800							\$ 10,800	\$ 10,800
Cash with County	\$ 37,066						\$ 0	\$ 37,066	\$ 41,983
Cash Outside of the AOC							\$ 1,035,065	\$ 1,035,065	\$ 1,301,858
Total Cash	\$ (68,146)	\$ 0	\$ 0	\$ 0			\$ 1,918,667	\$ 1,850,521	\$ 2,109,647
Short Term Investment	\$ 3,690,448						\$ 621,689	\$ 4,312,136	\$ 4,036,731
Investment in Financial Institution									
Total Investments	\$ 3,690,448						\$ 621,689	\$ 4,312,136	\$ 4,036,731
Accrued Revenue	\$ 48,334	\$ 771	\$ 0				\$ 0	\$ 49,105	\$ 234,842
Accounts Receivable - General	\$ 34,810	\$ 699	\$ 255,382					\$ 290,890	\$ 171,986
Dishonored Checks									
Due From Employee	\$ 37							\$ 37	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 306,186							\$ 306,186	\$ 157,226
Due From Other Governments	\$ 0	\$ 6,713	\$ 50,000					\$ 56,713	\$ 17,672
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 458,225							\$ 458,225	\$ 339,093
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 453							\$ 453	\$ 519
Total Receivables	\$ 848,045	\$ 8,182	\$ 305,382				\$ 0	\$ 1,161,609	\$ 921,339
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									\$ 0
Counties									\$ 0
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets				\$ 2,043,380				\$ 2,043,380	\$ 1,498,394
Total Assets	\$ 4,470,347	\$ 8,182	\$ 305,382	\$ 2,043,380			\$ 2,540,355	\$ 9,367,646	\$ 8,566,110
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 203,909	\$ 0	\$ 0					\$ 203,909	\$ 768,788
Accounts Payable - General	\$ 31,297	\$ 0	\$ 0	\$ 0			\$ 0	\$ 31,297	\$ 29,283
Due to Other Funds	\$ 0	\$ 8,182	\$ 298,004				\$ 453	\$ 306,639	\$ 157,745
Due to Other Courts									\$ 0
Due to State	\$ 0		\$ 6,878					\$ 6,878	\$ 0
TC145 Liability							\$ 312,591	\$ 312,591	\$ 334,756
Due to Other Governments	\$ 0		\$ 500					\$ 500	\$ 0
AB145 Due to Other Government Agency							\$ 25,412	\$ 25,412	
Due to Other Public Agencies									
Sales and Use Tax	\$ 151							\$ 151	\$ 272
Interest							\$ 45	\$ 45	\$ 22
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 140
Total Accounts Payable and Accrued Liab.	\$ 235,358	\$ 8,182	\$ 305,382	\$ 0			\$ 338,501	\$ 887,423	\$ 1,291,006
Civil							\$ 529,520	\$ 529,520	\$ 483,610
Criminal							\$ 268,929	\$ 268,929	\$ 334,648
Unreconciled - Civil and Criminal							\$ 329,359	\$ 329,359	\$ 329,359
Trust Held Outside of the AOC							\$ 1,035,065	\$ 1,035,065	\$ 1,301,858
Trust Interest Payable							\$ 6,773	\$ 6,773	\$ 6,169
Miscellaneous Trust									
Total Trust Deposits							\$ 2,169,647	\$ 2,169,647	\$ 2,455,644
Accrued Payroll	\$ 400,986							\$ 400,986	\$ 377,445
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 400,986							\$ 400,986	\$ 377,445
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 19,090						\$ 4,588	\$ 23,678	\$ 23,703
Jury Fees - Non-Interest							\$ 25,350	\$ 25,350	\$ 21,450
Fees - Partial Payment & Overpayment							\$ 2,269	\$ 2,269	\$ 102
Uncleared Collections	\$ 21							\$ 21	\$ 0
Other Miscellaneous Liabilities									\$ 0
Total Other Liabilities	\$ 19,111						\$ 32,208	\$ 51,318	\$ 45,255
Total Liabilities	\$ 655,454	\$ 8,182	\$ 305,382	\$ 0			\$ 2,540,355	\$ 3,509,374	\$ 4,169,351
Total Fund Balance	\$ 3,814,893	\$ 0	\$ 0	\$ 2,043,380				\$ 5,858,273	\$ 4,396,759
Total Liabilities and Fund Balance	\$ 4,470,347	\$ 8,182	\$ 305,382	\$ 2,043,380			\$ 2,540,355	\$ 9,367,646	\$ 8,566,110

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

	For the month ended Jun										
	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	\$ 11,265,155			\$ 310,000			\$ 11,575,155	\$ 12,093,484	\$ 15,281,062	\$ 15,056,235	
Trial Court Improvement Fund	\$ 43,349						\$ 43,349	\$ 43,349	\$ 43,350	\$ 42,390	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 915,333						\$ 915,333	\$ 896,814	\$ 811,181	\$ 845,285	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 774,588						\$ 774,588	\$ 837,020	\$ 789,639	\$ 826,270	
Other Miscellaneous	\$ 562,836						\$ 562,836	\$ 0	\$ 0	\$ 7,500	
	\$ 13,561,262			\$ 310,000			\$ 13,871,262	\$ 13,870,667	\$ 16,025,232	\$ 16,777,680	
Grants											
AB 1058 Commissioner/Facilitator			\$ 834,292				\$ 834,292	\$ 823,760	\$ 840,134	\$ 846,393	
Other AOC Grants			\$ 13,756				\$ 13,756	\$ 11,484	\$ 11,484	\$ 12,000	
Non-AOC Grants			\$ 50,000				\$ 50,000	\$ 0	\$ 0	\$ 0	
			\$ 898,048				\$ 898,048	\$ 835,244	\$ 851,618	\$ 858,393	
Other Financing Sources											
Interest Income	\$ 13,175	\$ 6		\$ 18,329			\$ 31,510	\$ 30,000	\$ 31,295	\$ 25,000	
Investment Income											
Donations											
Local Fees	\$ 343,137						\$ 343,137	\$ 293,625	\$ 288,133	\$ 264,490	
Non-Fee Revenues	\$ 13,455						\$ 13,455	\$ 30,100	\$ 31,178	\$ 44,550	
Enhanced Collections		\$ 84,104					\$ 84,104	\$ 95,000	\$ 94,027	\$ 75,000	
Escheatment											
Prior Year Revenue	\$ 1		\$ (21)				\$ (20)		\$ 39,789		
County Program - Restricted		\$ 14,397					\$ 14,397	\$ 12,500	\$ 12,392	\$ 13,000	
Reimbursement Other	\$ 83,481	\$ (33)					\$ 83,447	\$ 50,000	\$ 77,321	\$ 43,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 22,435						\$ 22,435	\$ 15,500	\$ 15,528	\$ 13,550	
	\$ 475,693	\$ 98,474	\$ (21)	\$ 18,329			\$ 592,465	\$ 526,725	\$ 589,662	\$ 478,590	
Total Revenues	\$ 14,036,945	\$ 98,474	\$ 898,027	\$ 328,329			\$ 15,361,775	\$ 15,232,638	\$ 18,366,512	\$ 18,114,683	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,588,844	\$ 9,260	\$ 358,171				\$ 5,956,275	\$ 5,627,865	\$ 5,967,623	\$ 6,113,917	
Temp Help	\$ 0						\$ 0	\$ 436,626	\$ 326,602	\$ 354,032	
Overtime	\$ 5,992						\$ 5,992	\$ 29,500	\$ 77,267	\$ 91,340	
Staff Benefits	\$ 4,207,017	\$ 933	\$ 368,946				\$ 4,576,895	\$ 4,830,816	\$ 4,353,295	\$ 4,305,322	
	\$ 9,801,853	\$ 10,193	\$ 727,117				\$ 10,539,162	\$ 10,924,807	\$ 10,784,787	\$ 10,864,611	
Operating Expenses and Equipment											
General Expense	\$ 318,743	\$ 1,431	\$ 20,238				\$ 340,412	\$ 462,041	\$ 405,230	\$ 378,882	
Printing	\$ 77,257	\$ 841	\$ 655				\$ 78,752	\$ 110,000	\$ 117,637	\$ 140,000	
Telecommunications	\$ 72,970						\$ 72,970	\$ 80,000	\$ 72,121	\$ 95,000	
Postage	\$ 76,841	\$ 548	\$ 1,041				\$ 78,429	\$ 120,600	\$ 111,753	\$ 110,000	
Insurance	\$ 4,610						\$ 4,610	\$ 4,600	\$ 4,518	\$ 4,166	
In-State Travel	\$ 18,988	\$ 1,358	\$ 467				\$ 20,812	\$ 26,750	\$ 45,466	\$ 58,500	
Out-of-State Travel	\$ 917						\$ 917				
Training	\$ 24,581		\$ 838				\$ 25,419	\$ 33,950	\$ 32,147	\$ 23,700	
Security Services	\$ 2,501		\$ 0				\$ 2,501	\$ 15,000	\$ 2,328,355	\$ 2,755,441	
Facility Operations	\$ 240,910		\$ 6,711				\$ 247,622	\$ 260,310	\$ 342,963	\$ 322,276	
Utilities	\$ 1,484						\$ 1,484	\$ 3,000	\$ 2,099	\$ 3,500	
Contracted Services	\$ 1,891,135	\$ 84,104	\$ 124,780				\$ 2,100,019	\$ 2,452,708	\$ 2,557,858	\$ 2,685,297	
Consulting and Professional Services	\$ 131,468						\$ 131,468	\$ 132,724	\$ 163,970	\$ 217,518	
Information Technology	\$ 203,522		\$ 1,170				\$ 204,691	\$ 376,354	\$ 238,640	\$ 237,500	
Major Equipment	\$ 119,988						\$ 119,988	\$ 90,000	\$ 33,182	\$ 15,000	
Other Items of Expense	\$ 450						\$ 450				
	\$ 3,186,363	\$ 88,281	\$ 155,900				\$ 3,430,544	\$ 4,168,037	\$ 6,485,940	\$ 7,046,780	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 126,418						\$ 126,418	\$ 140,000	\$ 154,171	\$ 140,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 1,657						\$ 1,657				
Capital Costs											
Internal Cost Recovery	\$ (145,428)		\$ 145,428				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 19,109			\$ (216,629)			\$ (197,520)		\$ 11,970		
	\$ 1,757		\$ 145,428	\$ (216,629)			\$ (69,444)	\$ 140,000	\$ 166,141	\$ 140,000	
Total Expenditures	\$ 12,989,972	\$ 98,474	\$ 1,028,444	\$ (216,629)			\$ 13,900,262	\$ 15,232,944	\$ 17,406,860	\$ 18,051,391	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,046,973	\$ 0	\$ (130,417)	\$ 544,958			\$ 1,461,513	\$ (8)	\$ 959,643	\$ 83,272	
Operating Transfers In (Out)	\$ (130,417)		\$ 130,417				\$ 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)	\$ 3,814,893	\$ 0	\$ 0	\$ 2,043,380			\$ 5,858,273	\$ 4,396,751	\$ 4,396,759	\$ 3,500,388	

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

For the month ended Jun										
Fiscal Year 2011/12								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	\$ 3,887,111	\$ 574,810	\$ 0				\$ 4,461,921	\$ 4,540,888	\$ 4,713,621	\$ 4,703,234
Traffic & Other Infractions	\$ 806,440	\$ 75,072					\$ 881,513	\$ 932,908	\$ 1,018,518	\$ 1,020,013
Other Criminal Cases	\$ 1,167,286	\$ 67,109					\$ 1,234,395	\$ 1,489,907	\$ 1,687,953	\$ 1,635,948
Civil	\$ 1,044,745	\$ 66,133					\$ 1,110,878	\$ 1,079,694	\$ 1,196,065	\$ 1,191,036
Family & Children Services	\$ 601,130	\$ 297,959					\$ 899,089	\$ 896,376	\$ 1,122,540	\$ 1,053,581
Probate, Guardianship & Mental Health Services	\$ 204,722	\$ 8,980					\$ 213,702	\$ 227,426	\$ 185,790	\$ 244,343
Juvenile Dependency Services	\$ 53,066	\$ 551,118					\$ 604,184	\$ 651,882	\$ 550,937	\$ 656,972
Juvenile Delinquency Services	\$ 207,947	\$ 19,215					\$ 227,162	\$ 212,567	\$ 201,570	\$ 203,137
Other Court Operations	\$ 151,259	\$ 10,114	\$ 1,657				\$ 163,031	\$ 270,870	\$ 120,989	\$ 130,200
Court Interpreters	\$ 520,778	\$ 431,356					\$ 952,134	\$ 913,408	\$ 841,869	\$ 869,724
Jury Services	\$ 121,736	\$ 74,780	\$ 126,418				\$ 322,934	\$ 319,933	\$ 227,191	\$ 266,256
Security		\$ 9,414					\$ 9,414	\$ 15,000	\$ 2,368,392	\$ 2,755,441
Trial Court Operations Program	\$ 8,766,222	\$ 2,186,061	\$ 128,075				\$ 11,080,358	\$ 11,550,859	\$ 14,235,233	\$ 14,729,686
Enhanced Collections		\$ 84,104					\$ 84,104	\$ 95,000	\$ 94,027	
Other Non-Court Operations										
Non-Court Operations Program		\$ 84,104					\$ 84,104	\$ 95,000	\$ 94,027	
Executive Office	\$ 245,588	\$ 6,706			\$ 0		\$ 252,294	\$ 251,968	\$ 428,159	\$ 273,394
Fiscal Services	\$ 305,442	\$ 151,690			\$ 0	\$ 19,109	\$ 476,241	\$ 463,226	\$ 511,721	\$ 612,277
Human Resources	\$ 246,152	\$ 10,609			\$ 0		\$ 256,760	\$ 726,128	\$ 307,272	\$ 371,606
Business & Facilities Services	\$ 470,994	\$ 348,418			\$ 0	\$ (216,629)	\$ 602,784	\$ 842,703	\$ 917,244	\$ 931,997
Information Technology	\$ 504,764	\$ 642,956			\$ 0		\$ 1,147,720	\$ 1,302,761	\$ 913,213	\$ 1,132,231
Court Administration Program	\$ 1,772,940	\$ 1,160,379			\$ 0	\$ (197,520)	\$ 2,735,800	\$ 3,586,785	\$ 3,077,608	\$ 3,321,505
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 10,539,162	\$ 3,430,544	\$ 128,075		\$ 0	\$ (197,520)	\$ 13,900,262	\$ 15,232,644	\$ 17,406,869	\$ 18,051,391

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Merced
as of June 30, 2012

Classification	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service			
		Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-
Restricted	27,772	-	-	2,043,380	-	-	-	2,071,152
Committed	3,730,036	-	-	-	-	-	-	3,730,036
Assigned	57,085	-	-	-	-	-	-	57,085
Unassigned	-	-	-	-	-	N/A	N/A	-
Total	\$ 3,814,893	\$ -	\$ -	\$ 2,043,380	\$ -	\$ -	\$ -	\$ 5,858,273