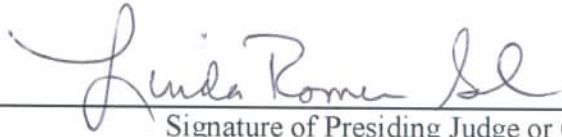


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

09/15/2011

Date

Merced

Court

2010/2011 4th Quarter

Fiscal Year and Ending Quarter

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

	For the month ended Jun								2009/10
	Fiscal Year 2010/11								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (124,151)	\$ 0	\$ 0	\$ 28			\$ 6,796	\$ (117,328)	\$ 281,712
Payroll									\$ 0
Jury									
Revolving									
Other									
Distribution	\$ 0						\$ 26,581	\$ 26,581	\$ 10,000
Civil Filing Fees							\$ 0	\$ 0	\$ 329,590
Trust	\$ 0	\$ 0					\$ 845,752	\$ 845,752	\$ 860,598
Credit Card									
Cash on Hand	\$ 10,800							\$ 10,800	\$ 10,000
Cash with County	\$ 41,983						\$ 1,301,858	\$ 1,343,841	\$ 1,541,202
Total Cash	\$ (71,368)	\$ 0	\$ 0	\$ 28			\$ 2,180,986	\$ 2,109,647	\$ 3,033,102
Short Term Investment	\$ 3,400,635							\$ 636,096	\$ 4,036,731
Investment in Financial Institution									
Total Investments	\$ 3,400,635						\$ 636,096	\$ 4,036,731	\$ 2,745,575
Accrued Revenue	\$ 204,122	\$ 8,783	\$ 21,937				\$ 0	\$ 234,842	\$ 4,006
Accounts Receivable - General	\$ 41,474	\$ 409	\$ 130,103					\$ 171,986	\$ 224,245
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 157,226						\$ 0	\$ 157,226	\$ 242,755
Due From Other Governments	\$ 14,091	\$ 3,581						\$ 17,672	\$ 13,658
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 28,118
Due From State	\$ 337,972	\$ 0	\$ 1,121					\$ 339,093	\$ 509,150
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 519							\$ 519	\$ 0
Total Receivables	\$ 755,403	\$ 12,774	\$ 153,161				\$ 0	\$ 921,339	\$ 1,021,933
Prepaid Expenses - General	\$ 0							\$ 0	
Salary and Travel Advances	\$ 0							\$ 0	
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	
Other Assets				\$ 1,498,394				\$ 1,498,394	\$ 1,174,385
Total Other Assets				\$ 1,498,394				\$ 1,498,394	\$ 1,174,385
Total Assets	\$ 4,084,671	\$ 12,774	\$ 153,161	\$ 1,498,422			\$ 2,817,082	\$ 8,566,110	\$ 7,974,995
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 760,099	\$ 754	\$ 7,936					\$ 768,788	\$ 1,057,618
Accounts Payable - General	\$ 29,263	\$ 0	\$ 20	\$ 0			\$ 0	\$ 29,283	\$ 26,482
Due to Other Funds	\$ 0	\$ 12,020	\$ 145,206				\$ 519	\$ 157,745	\$ 242,755
Due to Other Courts	\$ 0							\$ 0	
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 334,756	\$ 334,756	\$ 329,590
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 272							\$ 272	\$ 1,309
Interest							\$ 22	\$ 22	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 140							\$ 140	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 789,774	\$ 12,774	\$ 153,161	\$ 0			\$ 335,297	\$ 1,291,008	\$ 1,657,755
Civil							\$ 483,610	\$ 483,610	\$ 498,752
Criminal							\$ 334,648	\$ 334,648	\$ 156,300
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							\$ 6,169	\$ 6,169	\$ 5,449
Miscellaneous Trust									
Total Trust Deposits							\$ 2,455,644	\$ 2,455,644	\$ 2,522,411
Accrued Payroll	\$ 377,445							\$ 377,445	\$ 316,380
Benefits Payable									\$ 0
Deferred Compensation Payable									\$ 0
Deductions Payable									\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 377,445							\$ 377,445	\$ 316,380
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 19,115						\$ 4,588	\$ 23,703	\$ 18,581
Jury Fees - Non-Interest							\$ 21,450	\$ 21,450	\$ 21,000
Fees - Partial Payment & Overpayment							\$ 102	\$ 102	\$ 1,753
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 19,115						\$ 26,140	\$ 45,255	\$ 41,333
Total Liabilities	\$ 1,186,334	\$ 12,774	\$ 153,161	\$ 0			\$ 2,817,082	\$ 4,169,351	\$ 4,537,879
Fund Balance - Restricted	\$ 1,476,823	\$ 0	\$ 0	\$ 1,174,385				\$ 2,651,208	\$ 2,725,760
Fund Balance - Unrestricted									
Designated	\$ 785,908							\$ 785,908	\$ 920,225
Undesignated	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 635,606	\$ 0	\$ 0	\$ 324,038				\$ 959,643	\$ (208,870)
Total Fund Balance	\$ 2,898,337	\$ 0	\$ 0	\$ 1,498,422				\$ 4,396,759	\$ 3,437,116
Total Liabilities and Fund Balance	\$ 4,084,671	\$ 12,774	\$ 153,161	\$ 1,498,422			\$ 2,817,082	\$ 8,566,110	\$ 7,974,995

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

	For the month ended Jun											
	Fiscal Year 2010/11								2009/10			
	Governmental Funds				Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
General	Special Revenue		Grant									
	Non-Grant	Grant										
REVENUES												
State Financing Sources												
Trial Court Trust Fund	\$ 14,971,062			\$ 310,000				\$ 15,281,062	\$ 15,056,235	\$ 14,041,481	\$ 14,029,696	
Trial Court Improvement Fund	\$ 43,350							\$ 43,350	\$ 42,390	\$ 61,564	\$ 64,365	
Judicial Administration Efficiency & Mod Fund												
Judges' Compensation (45.25)												
Court Interpreter (45.45)	\$ 811,181							\$ 811,181	\$ 845,285	\$ 846,346	\$ 808,458	
Civil Coordination Reimbursement (45.55)												
MOU Reimbursements (45.10 and General)	\$ 789,639							\$ 789,639	\$ 826,270	\$ 815,974	\$ 882,363	
Other Miscellaneous	\$ 0							\$ 0	\$ 7,500	\$ 0	\$ 15,000	
	\$ 16,615,232			\$ 310,000				\$ 16,925,232	\$ 16,777,680	\$ 15,765,365	\$ 15,799,902	
Grants												
AB 1058 Commissioner/Facilitator			\$ 840,134					\$ 840,134	\$ 846,393	\$ 862,426	\$ 837,489	
Other AOC Grants			\$ 11,484					\$ 11,484	\$ 12,000	\$ 15,120	\$ 16,000	
Non-AOC Grants	\$ 0							\$ 0		\$ 0	\$ 0	
	\$ 0		\$ 851,618					\$ 851,618	\$ 858,393	\$ 877,546	\$ 853,489	
Other Financing Sources												
Interest Income	\$ 17,257			\$ 14,038				\$ 31,295	\$ 25,000	\$ 24,005	\$ 85,000	
Investment Income												
Donations												
Local Fees	\$ 288,133							\$ 288,133	\$ 264,490	\$ 186,314	\$ 211,840	
Non-Fee Revenues	\$ 31,178							\$ 31,178	\$ 44,550	\$ 40,625	\$ 31,250	
Enhanced Collections		\$ 94,027						\$ 94,027	\$ 75,000	\$ 69,776	\$ 30,127	
Escheatment												
Prior Year Revenue	\$ 39,789							\$ 39,789				
County Program - Restricted									\$ 13,000	\$ 12,368	\$ 17,000	
Reimbursement Other	\$ 72,426	\$ 4,895						\$ 77,321	\$ 43,000	\$ 45,988	\$ 30,000	
Sale of Fixed Assets												
Other Miscellaneous	\$ 15,528							\$ 15,528	\$ 13,550	\$ 17,726		
	\$ 464,310	\$ 111,314		\$ 14,038				\$ 589,662	\$ 478,590	\$ 396,800	\$ 405,217	
Total Revenues	\$ 17,079,542	\$ 111,314	\$ 851,618	\$ 324,038				\$ 18,366,512	\$ 18,114,663	\$ 17,039,711	\$ 17,058,608	
EXPENDITURES												
Personal Services												
Salaries - Permanent	\$ 5,649,501	\$ 2,058	\$ 346,064					\$ 5,997,623	\$ 6,113,917	\$ 5,770,611	\$ 5,874,661	
Temp Help	\$ 312,847		\$ 13,755					\$ 326,602	\$ 354,032	\$ 296,459	\$ 358,530	
Overtime	\$ 77,069	\$ 198						\$ 77,267	\$ 91,340	\$ 127,848	\$ 130,000	
Staff Benefits	\$ 4,110,820	\$ 1,292	\$ 241,183					\$ 4,353,295	\$ 4,305,322	\$ 3,794,684	\$ 3,666,919	
	\$ 10,150,237	\$ 3,548	\$ 601,002					\$ 10,754,767	\$ 10,864,611	\$ 9,989,601	\$ 10,030,110	
Operating Expenses and Equipment												
General Expense	\$ 365,885	\$ 311	\$ 39,034					\$ 405,230	\$ 378,882	\$ 428,406	\$ 451,136	
Printing	\$ 113,218	\$ 595	\$ 3,823					\$ 117,637	\$ 140,000	\$ 135,178	\$ 140,000	
Telecommunications	\$ 72,121							\$ 72,121	\$ 95,000	\$ 94,574	\$ 125,000	
Postage	\$ 110,694	\$ 440	\$ 619					\$ 111,753	\$ 110,000	\$ 94,980	\$ 95,000	
Insurance	\$ 4,518							\$ 4,518	\$ 4,166	\$ 4,424	\$ 4,205	
In-State Travel	\$ 41,684		\$ 3,783					\$ 45,466	\$ 58,500	\$ 42,031	\$ 39,000	
Out-of-State Travel												
Training	\$ 30,594		\$ 1,553					\$ 32,147	\$ 23,700	\$ 18,076	\$ 38,500	
Security Services	\$ 2,296,269		\$ 32,086					\$ 2,328,355	\$ 2,755,441	\$ 2,353,350	\$ 2,595,687	
Facility Operations	\$ 337,596		\$ 5,367					\$ 342,963	\$ 322,278	\$ 319,833	\$ 306,332	
Utilities	\$ 2,099							\$ 2,099	\$ 3,500	\$ 1,832	\$ 5,000	
Contracted Services	\$ 2,306,611	\$ 106,419	\$ 144,828					\$ 2,557,858	\$ 2,685,297	\$ 2,678,465	\$ 2,563,056	
Consulting and Professional Services	\$ 193,948		\$ 22					\$ 193,970	\$ 217,518	\$ 322,912	\$ 253,342	
Information Technology	\$ 237,020		\$ 1,620					\$ 238,640	\$ 237,500	\$ 363,849	\$ 364,312	
Major Equipment	\$ 33,182							\$ 33,182	\$ 15,000	\$ 44,170	\$ 30,000	
Other Items of Expense										\$ 362	\$ 300	
	\$ 6,145,440	\$ 107,766	\$ 232,735					\$ 6,485,940	\$ 7,046,780	\$ 6,902,421	\$ 7,010,870	
Special Items of Expense												
Grand Jury												
Jury Costs	\$ 154,171							\$ 154,171	\$ 140,000	\$ 139,930	\$ 225,000	
Judgements, Settlements and Claims										\$ 216,629	\$ 310,000	
Debt Service												
Other												
Capital Costs												
Internal Cost Recovery	\$ (107,586)		\$ 107,586					\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 11,970							\$ 11,970				
	\$ 58,556		\$ 107,586					\$ 166,141	\$ 140,000	\$ 356,559	\$ 535,000	
Total Expenditures	\$ 16,354,232	\$ 111,314	\$ 941,322					\$ 17,406,869	\$ 18,051,391	\$ 17,248,580	\$ 17,575,980	
Excess (Deficit) of Revenues Over Expenditures	\$ 725,310	\$ 0	\$ (89,704)	\$ 324,038				\$ 959,643	\$ 63,272	\$ (208,870)	\$ (517,372)	
Operating Transfers In (Out)	\$ (89,704)		\$ 89,704					\$ 0	\$ 0			
Fund Balance (Deficit)												
Beginning Balance (Deficit)	\$ 2,262,731	\$ 0	\$ 0	\$ 1,174,385				\$ 3,437,116	\$ 3,437,116	\$ 3,645,985	\$ 3,645,985	
Ending Balance (Deficit)	\$ 2,898,337	\$ 0	\$ 0	\$ 1,498,422				\$ 4,396,759	\$ 3,500,388	\$ 3,437,116	\$ 3,128,613	

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

	For the month ended Jun							2009/10		
	Fiscal Year 2010/11							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)	Total Actual Expense	Final Budget (Annual)
Judges & Courtroom Support	\$ 3,934,217	\$ 779,272	\$ 132				\$ 4,713,621	\$ 4,703,234	\$ 4,306,313	\$ 4,227,531
Traffic & Other Infractions	\$ 951,874	\$ 66,643					\$ 1,018,516	\$ 1,020,013	\$ 892,224	\$ 884,862
Other Criminal Cases	\$ 1,636,102	\$ 51,851					\$ 1,687,953	\$ 1,635,948	\$ 1,548,158	\$ 1,619,969
Civil	\$ 1,118,688	\$ 77,377					\$ 1,196,065	\$ 1,191,036	\$ 1,031,886	\$ 1,168,218
Family & Children Services	\$ 695,720	\$ 526,820					\$ 1,222,540	\$ 1,053,581	\$ 1,083,466	\$ 1,006,425
Probate, Guardianship & Mental Health Services	\$ 155,711	\$ 30,079					\$ 185,790	\$ 244,343	\$ 191,885	\$ 164,778
Juvenile Dependency Services	\$ 4,140	\$ 546,797					\$ 550,937	\$ 656,972	\$ 595,597	\$ 683,025
Juvenile Delinquency Services	\$ 195,205	\$ 6,365					\$ 201,570	\$ 203,137	\$ 210,397	\$ 116,715
Other Court Operations	\$ 57	\$ 120,931					\$ 120,989	\$ 130,200	\$ 128,090	\$ 134,200
Court Interpreters	\$ 167,092	\$ 674,577					\$ 841,669	\$ 869,724	\$ 896,386	\$ 799,778
Jury Services	\$ 21,382	\$ 51,770	\$ 154,040				\$ 227,191	\$ 266,256	\$ 244,999	\$ 245,000
Security		\$ 2,368,392					\$ 2,368,392	\$ 2,755,441	\$ 2,369,750	\$ 2,595,687
Trial Court Operations Program	\$ 8,780,186	\$ 5,300,875	\$ 154,171				\$ 14,235,233	\$ 14,729,886	\$ 13,499,152	\$ 13,645,187
Enhanced Collections		\$ 94,027					\$ 94,027		\$ 69,776	\$ 31,422
Other Non-Court Operations										
Non-Court Operations Program		\$ 94,027					\$ 94,027		\$ 69,776	\$ 31,422
Executive Office	\$ 419,199	\$ 8,960				\$ 0	\$ 428,159	\$ 273,394	\$ 388,972	\$ 359,411
Fiscal Services	\$ 369,210	\$ 130,541			\$ 0	\$ 11,970	\$ 611,721	\$ 612,277	\$ 430,215	\$ 566,605
Human Resources	\$ 292,519	\$ 14,752			\$ 0	\$ 0	\$ 307,272	\$ 371,606	\$ 280,451	\$ 304,481
Business & Facilities Services	\$ 384,445	\$ 532,798			\$ 0	\$ 0	\$ 917,244	\$ 931,997	\$ 1,268,570	\$ 1,375,659
Information Technology	\$ 609,227	\$ 403,986			\$ 0	\$ 0	\$ 913,213	\$ 1,132,231	\$ 1,311,445	\$ 1,293,315
Court Administration Program	\$ 1,974,600	\$ 1,091,038			\$ 0	\$ 11,970	\$ 3,077,608	\$ 3,321,505	\$ 3,679,652	\$ 3,899,371
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 10,754,787	\$ 6,485,940	\$ 154,171		\$ 0	\$ 11,970	\$ 17,406,869	\$ 18,051,391	\$ 17,248,580	\$ 17,575,980

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Merced

Court

2010/2011

Fiscal Year and Ending Quarter

FOOTNOTES

1	\$1,498,394 of the \$4,396,759 fund balance is held on account at the County of Merced for a Debt Service Obligation which leaves a fund balance of \$2.898M for court use in FY 2011/2012.
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QUARTERLY FINANCIAL STATEMENT
 Filled Court Employee Positions

Merced

Court

2010/2011 4th Quarter

Fiscal Year and Ending Quarter

Court Employee Positions	Total Authorized Court Positions ¹	Positions Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
	159.48				159.45

¹ Total Authorized Positions (FTEs) pre-populated using information submitted in the court's FY 2010-2011 Schedule 7A.

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Merced
as of June 30, 2011

Classification	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service			
		Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	1,498,394	-	-	-	1,498,394
Committed	2,793,752	-	-	-	-	-	-	2,793,752
Assigned	104,613	-	-	-	-	-	-	104,613
Unassigned	-	-	-	-	-	N/A	N/A	-
Total	\$ 2,898,365	\$ -	\$ -	\$ 1,498,394	\$ -	\$ -	\$ -	\$ 4,396,759