

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

5-11-12
Date

Mendocino
Court

11/12 3rd
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Mendocino

Court

FY 11/12 3RD Quarter

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
64.95	64.95	62.45	63.45	63.45	

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

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mendocino

Court

11/12 3rd quarter

Fiscal Year and Ending Quarter

FOOTNOTES

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

	For the month ended Mar							2010/11	
	Fiscal Year 2011/12								
	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	\$ 278,670	\$ 2,255	\$ (275,727)			\$ 2,350	\$ 7,548	\$ 25,781	
Payroll	\$ 1,037						\$ 1,037	\$ 0	
Jury									
Revolving									
Other									
Distribution						\$ 12,403	\$ 12,403	\$ 12,497	
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust						\$ 43,381	\$ 43,381	\$ 81,308	
Credit Card							\$ 3,650	\$ 3,950	
Cash on Hand	\$ 3,850						\$ 115,352	\$ 204,185	
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ 283,557	\$ 2,255	\$ (275,727)				\$ 173,488	\$ 307,671	
Short Term Investment	\$ 498,307						\$ 166,205	\$ 693,155	
Investment in Financial Institution									
Total Investments	\$ 498,307						\$ 166,205	\$ 693,155	
Accrued Revenue	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Accounts Receivable - General									
Dishonored Checks	\$ 2,332						\$ 2,332	\$ 3,825	
Due From Employee									
Civil Jury Fees									
Trust							\$ 0	\$ 98	
Due From Other Funds	\$ 0						\$ 0	\$ 0	
Due From Other Governments	\$ 0		\$ 0				\$ 0	\$ 0	
Due From Other Courts						\$ 0	\$ 0	\$ 0	
Due From State	\$ 0		\$ 232,122				\$ 232,122	\$ 169,703	
Trust Due To/From						\$ 0	\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From	\$ 18					\$ 0	\$ 18	\$ 0	
General Due To/From									
Total Receivables	\$ 2,351	\$ 0	\$ 232,122			\$ 0	\$ 234,473	\$ 167,628	
Prepaid Expenses - General	\$ 0						\$ 0	\$ 1,265	
Salary and Travel Advances	\$ 291		\$ 0				\$ 291	\$ 0	
Counties									
Total Prepaid Expenses	\$ 291		\$ 0				\$ 291	\$ 1,265	
Other Assets									
Total Other Assets									
Total Assets	\$ 784,505	\$ 2,255	\$ (43,605)				\$ 338,690	\$ 1,458,717	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 13,586	\$ 0	\$ 0			\$ 0	\$ 13,586	\$ 118,810	
Due to Other Funds	\$ 0		\$ 0			\$ 18	\$ 18	\$ 98	
Due to Other Courts	\$ 0		\$ 0				\$ 0	\$ 0	
Due to State							\$ 0	\$ 0	
TC145 Liability						\$ 124,706	\$ 124,706	\$ 216,086	
Due to Other Governments	\$ 0		\$ 0				\$ 0	\$ 0	
AB145 Due to Other Government Agency						\$ 56,200	\$ 56,200	\$ 78,440	
Due to Other Public Agencies							\$ 76	\$ 22	
Sales and Use Tax	\$ 76						\$ 22	\$ 27	
Interest							\$ 22	\$ 0	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 13,662	\$ 0	\$ 0			\$ 180,946	\$ 194,808	\$ 411,264	
Civil						\$ 29,388	\$ 29,388	\$ 61,672	
Criminal								\$ 0	
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC						\$ 115,352	\$ 115,352	\$ 204,185	
Trust Interest Payable						\$ 134	\$ 134	\$ 245	
Miscellaneous Trust									
Total Trust Deposits						\$ 144,872	\$ 144,872	\$ 268,082	
Accrued Payroll	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ (20,035)						\$ (20,035)	\$ (107,279)	
Deferred Compensation Payable	\$ 4,135						\$ 4,135	\$ 3,816	
Deductions Payable	\$ 39,840						\$ 39,840	\$ 0	
Payroll Clearing	\$ (7,802)						\$ (7,802)	\$ 0	
Total Payroll Liabilities	\$ 16,138						\$ 16,138	\$ (103,657)	
Revenue Collected in Advance									
Liabilities For Deposits	\$ 5,179					\$ 2,028	\$ 7,205	\$ 12,613	
Jury Fees - Non-Interest						\$ 11,846	\$ 11,846	\$ 7,386	
Fees - Partial Payment & Overpayment								\$ 0	
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities								\$ 0	
Total Other Liabilities	\$ 5,179					\$ 13,872	\$ 19,051	\$ 20,001	
Total Liabilities	\$ 34,679	\$ 0	\$ 0			\$ 338,690	\$ 374,670	\$ 693,889	
Fund Balance - Nonspendable	\$ 4,489						\$ 4,489	\$ 0	
Fund Balance - Restricted	\$ 5,712	\$ 627					\$ 6,339	\$ 290,158	
Fund Balance - Committed	\$ 315,000						\$ 315,000	\$ 0	
Fund Balance - Assigned	\$ 415,488						\$ 415,488	\$ 0	
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 8,837	\$ 1,629	\$ (43,605)				\$ (33,139)	\$ 686,869	
Total Fund Balance	\$ 749,525	\$ 2,255	\$ (43,605)				\$ 708,179	\$ 708,027	
Total Liabilities and Fund Balance	\$ 784,505	\$ 2,255	\$ (43,605)				\$ 338,690	\$ 1,458,717	

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

For the month ended Mar											
Fiscal Year 2011/12											
2010/11											
	Governmental Funds						Total Funds (Info. Purpose Only)	Current Budget (Annual)	Total Funds (Info. Purpose 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	\$ 3,781,909							\$ 3,781,909	\$ 5,143,889	\$ 6,082,545	\$ 6,838,434
Trial Court Improvement Fund	\$ 17,959							\$ 17,959	\$ 17,866	\$ 11,419	\$ 17,168
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)	\$ 45,000							\$ 45,000	\$ 45,000	\$ 45,000	\$ 60,000
Court Interpreter (45.45)	\$ 146,932							\$ 146,932	\$ 300,000	\$ 251,754	\$ 423,110
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 157,733							\$ 157,733	\$ 185,176	\$ 148,089	\$ 186,705
Other Miscellaneous									\$ 83,493	\$ 7,840	
	\$ 4,149,533							\$ 4,149,533	\$ 5,765,424	\$ 6,546,847	\$ 7,625,615
Grants											
AB 1058 Commissioner/Facilitator			\$ 226,720					\$ 226,720	\$ 272,021	\$ 196,612	\$ 272,021
Other AOC Grants			\$ 21,262					\$ 21,262	\$ 65,740	\$ 23,988	\$ 89,000
Non-AOC Grants											
			\$ 247,982					\$ 247,982	\$ 337,761	\$ 180,599	\$ 341,021
Other Financing Sources											
Interest Income	\$ 1,345	\$ 3						\$ 1,348	\$ 3,400	\$ 1,758	\$ 3,000
Investment Income											
Donations	\$ 42							\$ 42			
Local Fees	\$ 25,550	\$ 9,617						\$ 35,167	\$ 99,280	\$ 60,397	\$ 88,600
Non-Fee Revenues	\$ 2,378							\$ 2,378	\$ 9,575	\$ 6,209	\$ 8,750
Enhanced Collections	\$ 5,010							\$ 5,010	\$ 8,000	\$ 4,585	\$ 7,200
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 1,627						\$ 1,627	\$ 2,200		
Reimbursement Other	\$ 3,848							\$ 3,848	\$ 8,000	\$ 9,134	\$ 22,500
Sale of Fixed Assets	\$ 4,820							\$ 4,820	\$ 4,200		
Other Miscellaneous	\$ 85,974							\$ 85,974	\$ 161,558	\$ 1,049	\$ 7,000
	\$ 128,967	\$ 11,247						\$ 140,215	\$ 297,183	\$ 82,132	\$ 136,050
Total Revenues	\$ 4,278,500	\$ 11,247	\$ 247,982					\$ 4,537,740	\$ 6,400,388	\$ 6,809,977	\$ 8,004,888
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,228,011		\$ 128,510					\$ 2,356,521	\$ 3,070,337	\$ 2,494,661	\$ 3,531,203
Temp Help										\$ (28)	
Overtime											
Staff Benefits	\$ 1,331,778		\$ 78,874					\$ 1,410,652	\$ 2,287,895	\$ 1,482,654	\$ 2,118,740
	\$ 3,557,789		\$ 207,384					\$ 3,765,173	\$ 5,358,232	\$ 3,977,489	\$ 5,649,943
Operating Expenses and Equipment											
General Expense	\$ 91,438		\$ 5,230					\$ 96,668	\$ 139,693	\$ 89,079	\$ 186,174
Printing	\$ 12,048		\$ 107					\$ 12,156	\$ 28,850	\$ 25,414	\$ 52,600
Telecommunications	\$ 28,077							\$ 28,077	\$ 41,888	\$ 25,882	\$ 50,500
Postage	\$ 26,074		\$ 570					\$ 26,645	\$ 49,900	\$ 29,285	\$ 44,000
Insurance	\$ 1,588							\$ 1,588	\$ 1,889	\$ 1,804	\$ 1,600
In-State Travel	\$ 3,619		\$ 1,188					\$ 4,807	\$ 6,877	\$ 4,417	\$ 7,177
Out-of-State Travel			\$ 1,327					\$ 1,327		\$ 311	
Training	\$ 50		\$ 375					\$ 425	\$ 600	\$ 1,180	\$ 1,666
Security Services	\$ 162,774		\$ 7,803					\$ 170,577	\$ 110,610	\$ 616,817	\$ 1,079,000
Facility Operations	\$ 57,941							\$ 57,941	\$ 69,600	\$ 8,492	\$ 7,300
Utilities											
Contracted Services	\$ 314,684	\$ 9,619	\$ 29,290					\$ 353,993	\$ 572,687	\$ 328,545	\$ 709,462
Consulting and Professional Services	\$ 7,196							\$ 7,196	\$ 10,700	\$ 65,473	\$ 151,020
Information Technology	\$ 21,835							\$ 21,835	\$ 67,721	\$ 32,829	\$ 52,800
Major Equipment	\$ 0							\$ 0	\$ 8,000		\$ 7,500
Other Items of Expense	\$ 3,845							\$ 3,845	\$ 6,900	\$ 4,335	\$ 6,150
	\$ 731,168	\$ 9,619	\$ 48,691					\$ 789,478	\$ 1,134,709	\$ 1,223,264	\$ 1,354,848
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 19,219							\$ 19,219	\$ 25,000	\$ 22,038	\$ 60,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (37,244)		\$ 37,244					\$ 0	\$ 0	\$ 710	\$ 0
Prior Year Expense Adjustment											
	\$ (18,025)		\$ 37,244					\$ (18,025)	\$ 25,000	\$ 22,798	\$ 60,000
Total Expenditures	\$ 4,270,932	\$ 9,619	\$ 290,320					\$ 4,570,870	\$ 6,517,938	\$ 5,223,598	\$ 6,684,881
Excess (Deficit) of Revenues Over Expenditures	\$ 7,568	\$ 1,629	\$ (42,337)					\$ (38,130)	\$ (117,570)	\$ 586,380	\$ (60,405)
Operating Transfers In (Out)	\$ 1,288		\$ (1,288)					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 740,689	\$ 627	\$ 0					\$ 741,315	\$ 741,315	\$ 290,159	\$ 290,158
Ending Balance (Deficit)	\$ 742,325	\$ 627	\$ (43,605)					\$ 740,315	\$ 623,745	\$ 676,027	\$ 229,753

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

For the month ended Mar										
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	\$ 892,310	\$ 73,917			\$ (4,229)		\$ 961,996	\$ 1,558,915	\$ 1,138,313	\$ 1,509,273
Traffic & Other Infractions	\$ 169,800	\$ 3,749					\$ 173,549	\$ 338,183	\$ 278,798	\$ 378,908
Other Criminal Cases	\$ 215,086	\$ 56,671					\$ 271,756	\$ 282,879	\$ 288,211	\$ 320,548
Civil	\$ 178,634	\$ 4,271					\$ 180,906	\$ 343,403	\$ 174,673	\$ 328,117
Family & Children Services	\$ 578,243	\$ 84,941			\$ 0		\$ 663,184	\$ 858,710	\$ 544,516	\$ 985,611
Probate, Guardianship & Mental Health Services	\$ 2,506	\$ 4,275					\$ 6,781	\$ 19,334	\$ 25,825	\$ 42,115
Juvenile Dependency Services	\$ 94,658	\$ 3,953					\$ 98,611	\$ 68,640	\$ 95,145	\$ 62,971
Juvenile Delinquency Services	\$ 49,119	\$ 3,953					\$ 53,072	\$ 74,400	\$ 8,681	\$ 139,600
Other Court Operations	\$ 696,053	\$ 220,114			\$ 4,229		\$ 920,395	\$ 1,315,238	\$ 878,710	\$ 1,403,978
Court Interpreters	\$ 81,656	\$ 47,781					\$ 129,437	\$ 305,700	\$ 214,208	\$ 429,403
Jury Services	\$ 34,594	\$ 36,415					\$ 90,227	\$ 93,482	\$ 100,875	\$ 184,400
Security	\$ 34,816	\$ 171,842					\$ 206,658	\$ 160,875	\$ 655,060	\$ 1,137,520
Trial Court Operations Program	\$ 3,025,476	\$ 707,929	\$ 19,219		\$ 0		\$ 3,752,624	\$ 5,419,759	\$ 4,383,015	\$ 6,922,444
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 325,996	\$ 2,690					\$ 328,686	\$ 485,838	\$ 260,062	\$ 374,891
Fiscal Services	\$ 224,363	\$ 21,436					\$ 245,799	\$ 331,844	\$ 284,718	\$ 305,909
Human Resources	\$ 39,314	\$ 806					\$ 40,120	\$ 34,937	\$ 91,798	\$ 127,196
Business & Facilities Services	\$ 150,024	\$ 12,773					\$ 12,773	\$ 28,849	\$ 13,531	\$ 69,433
Information Technology	\$ 150,024	\$ 40,844					\$ 190,868	\$ 216,711	\$ 190,385	\$ 266,018
Court Administration Program	\$ 739,697	\$ 78,549					\$ 818,246	\$ 1,088,179	\$ 840,494	\$ 1,142,447
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,765,173	\$ 786,478	\$ 19,219		\$ 0		\$ 4,570,870	\$ 6,517,938	\$ 5,223,508	\$ 8,064,891