

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.

Camryn A. De  
Signature of ~~Presiding Judge or~~ Court Executive

8-17-12  
Date

MENDOCINO

Court

FY 11/12 4TH QTR

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

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Court

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Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)					

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

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

For the month ended Jun									
Fiscal Year 2011/12									2010/11
	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						
<b>ASSETS</b>									
Operations	\$ 52,887	\$ 6,980	\$ 0				\$ 50,091	\$ 109,959	\$ (101,155)
Payroll	\$ 0							\$ 0	\$ 0
Jury Revolving									
Other Distribution							\$ 0	\$ 0	\$ 14,059
Civil Filing Fees							\$ 400	\$ 400	\$ 0
Trust							\$ (967)	\$ (967)	\$ 50,108
Credit Card									
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850
Cash with County							\$ 115,455	\$ 115,455	\$ 204,165
Cash Outside of the AOC									
Total Cash	\$ 56,737	\$ 6,980	\$ 0				\$ 164,979	\$ 228,697	\$ 171,026
Short Term Investment	\$ 601,417						\$ 126,542	\$ 727,959	\$ 1,063,409
Investment in Financial Institution									
Total Investments	\$ 601,417						\$ 126,542	\$ 727,959	\$ 1,063,409
Accrued Revenue	\$ 489	\$ 2					\$ 0	\$ 491	\$ 816
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 7,691							\$ 7,691	\$ 3,224
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 75,413							\$ 75,413	\$ 105,081
Due From Other Governments	\$ 0		\$ 0					\$ 0	\$ 30,000
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 120,081		\$ 76,066					\$ 196,147	\$ 285,211
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 22						\$ 0	\$ 22	\$ 38
Total Receivables	\$ 203,696	\$ 2	\$ 76,066				\$ 0	\$ 279,765	\$ 424,370
Prepaid Expenses - General	\$ 0							\$ 0	\$ 1,265
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 1,265
Other Assets									
Total Other Assets									
Total Assets	\$ 861,851	\$ 6,982	\$ 76,066				\$ 291,521	\$ 1,236,420	\$ 1,660,071
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 59,604	\$ 4,224	\$ 653					\$ 64,480	\$ 116,016
Accounts Payable - General	\$ 3,998	\$ 0	\$ 0				\$ 720	\$ 4,718	\$ 1,434
Due to Other Funds	\$ 0		\$ 75,413				\$ 22	\$ 75,436	\$ 105,119
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 2,065							\$ 2,065	\$ 0
TC145 Liability							\$ 96,519	\$ 96,519	\$ 170,730
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 31,967
AB145 Due to Other Government Agency							\$ 34,356	\$ 34,356	\$ 119,655
Due to Other Public Agencies									
Sales and Use Tax	\$ 113							\$ 113	\$ 42
Interest							\$ 9	\$ 9	\$ 8
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 65,779	\$ 4,224	\$ 76,066				\$ 131,627	\$ 277,696	\$ 544,969
Civil							\$ 30,041	\$ 30,041	\$ 40,104
Criminal									\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 115,455	\$ 115,455	\$ 204,165
Trust Interest Payable							\$ 129	\$ 129	\$ 275
Miscellaneous Trust									
Total Trust Deposits							\$ 145,625	\$ 145,625	\$ 244,544
Accrued Payroll	\$ 87,499							\$ 87,499	\$ 81,623
Benefits Payable	\$ 2,667							\$ 2,667	\$ (13,483)
Deferred Compensation Payable	\$ 5,430							\$ 5,430	\$ 3,665
Deductions Payable	\$ 38,840							\$ 38,840	\$ 38,317
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 134,437							\$ 134,437	\$ 110,123
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 5,018						\$ 2,026	\$ 7,044	\$ 11,296
Jury Fees - Non-Interest							\$ 12,242	\$ 12,242	\$ 7,824
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 5,018						\$ 14,269	\$ 19,287	\$ 19,120
Total Liabilities	\$ 205,234	\$ 4,224	\$ 76,066				\$ 291,521	\$ 577,045	\$ 918,756
Total Fund Balance	\$ 656,617	\$ 2,759	\$ 0					\$ 659,375	\$ 741,315
Total Liabilities and Fund Balance	\$ 861,851	\$ 6,982	\$ 76,066				\$ 291,521	\$ 1,236,420	\$ 1,660,071

Mendocino 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 5,149,909						\$ 5,149,909	\$ 5,143,889	\$ 6,953,228	\$ 6,838,434	
Trial Court Improvement Fund	\$ 17,959						\$ 17,959	\$ 17,866	\$ 11,419	\$ 17,166	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)	\$ 46,767						\$ 46,767	\$ 45,000	\$ 57,000	\$ 60,000	
Court Interpreter (45.45)	\$ 171,564						\$ 171,564	\$ 300,000	\$ 328,011	\$ 423,110	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 208,631						\$ 208,631	\$ 165,176	\$ 167,653	\$ 186,705	
Other Miscellaneous	\$ 93,493						\$ 93,493	\$ 93,493	\$ 7,840		
	<b>\$ 5,688,323</b>						<b>\$ 5,688,323</b>	<b>\$ 5,765,424</b>	<b>\$ 7,525,151</b>	<b>\$ 7,525,415</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 286,051				\$ 286,051	\$ 272,021	\$ 269,436	\$ 272,021	
Other AOC Grants			\$ 45,112				\$ 45,112	\$ 65,740	\$ 64,729	\$ 69,000	
Non-AOC Grants											
			<b>\$ 331,162</b>				<b>\$ 331,162</b>	<b>\$ 337,761</b>	<b>\$ 334,165</b>	<b>\$ 341,021</b>	
Other Financing Sources											
Interest Income	\$ 2,367	\$ 8					\$ 2,374	\$ 3,400	\$ 3,415	\$ 3,000	
Investment Income											
Donations	\$ 42						\$ 42				
Local Fees	\$ 65,095	\$ 11,754					\$ 76,849	\$ 99,250	\$ 109,242	\$ 88,600	
Non-Fee Revenues	\$ 3,848						\$ 3,848	\$ 9,575	\$ 8,276	\$ 9,750	
Enhanced Collections	\$ 9,607						\$ 9,607	\$ 8,000	\$ 7,173	\$ 7,200	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 2,127					\$ 2,127	\$ 2,200	\$ 618		
Reimbursement Other	\$ 4,670						\$ 4,670	\$ 9,000	\$ 8,389	\$ 22,500	
Sale of Fixed Assets	\$ 4,820						\$ 4,820	\$ 4,200	\$ 155		
Other Miscellaneous	\$ 131,217						\$ 131,217	\$ 161,558	\$ 2,807	\$ 7,000	
	<b>\$ 221,665</b>	<b>\$ 13,889</b>					<b>\$ 235,554</b>	<b>\$ 297,183</b>	<b>\$ 140,075</b>	<b>\$ 138,050</b>	
<b>Total Revenues</b>	<b>\$ 5,909,988</b>	<b>\$ 13,889</b>	<b>\$ 331,162</b>				<b>\$ 6,255,039</b>	<b>\$ 6,400,368</b>	<b>\$ 7,999,391</b>	<b>\$ 8,004,486</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 3,058,612		\$ 199,020				\$ 3,257,632	\$ 3,070,337	\$ 3,485,722	\$ 3,531,203	
Temp Help									\$ (26)		
Overtime											
Staff Benefits	\$ 1,794,340		\$ 106,161				\$ 1,900,502	\$ 2,287,895	\$ 2,042,667	\$ 2,118,740	
	<b>\$ 4,852,953</b>		<b>\$ 305,181</b>				<b>\$ 5,158,134</b>	<b>\$ 5,358,232</b>	<b>\$ 5,528,363</b>	<b>\$ 5,649,943</b>	
Operating Expenses and Equipment											
General Expense	\$ 118,121		\$ 10,900				\$ 129,021	\$ 139,583	\$ 143,886	\$ 185,174	
Printing	\$ 20,709		\$ 107				\$ 20,816	\$ 28,650	\$ 28,544	\$ 52,600	
Telecommunications	\$ 40,365						\$ 40,365	\$ 41,689	\$ 41,455	\$ 50,500	
Postage	\$ 41,671		\$ 1,163				\$ 42,834	\$ 49,300	\$ 45,409	\$ 44,000	
Insurance	\$ 1,588						\$ 1,588	\$ 1,889	\$ 1,604	\$ 1,600	
In-State Travel	\$ 3,815		\$ 1,685				\$ 5,500	\$ 6,877	\$ 6,496	\$ 7,177	
Out-of-State Travel			\$ 1,327				\$ 1,327		\$ 311		
Training	\$ 50		\$ 375				\$ 425	\$ 600	\$ 1,180	\$ 1,665	
Security Services	\$ 242,087		\$ 4,990				\$ 247,076	\$ 110,610	\$ 1,032,431	\$ 1,079,000	
Facility Operations	\$ 90,586						\$ 90,586	\$ 89,600	\$ 8,803	\$ 7,300	
Utilities											
Contracted Services	\$ 438,131	\$ 15,979	\$ 37,115				\$ 491,225	\$ 572,587	\$ 464,399	\$ 708,462	
Consulting and Professional Services	\$ 7,371						\$ 7,371	\$ 10,700	\$ 79,142	\$ 151,020	
Information Technology	\$ 56,134						\$ 56,134	\$ 67,721	\$ 66,959	\$ 52,800	
Major Equipment	\$ 0						\$ 0	\$ 8,000	\$ 68,188	\$ 7,500	
Other Items of Expense	\$ 5,742						\$ 5,742	\$ 6,900	\$ 6,958	\$ 6,150	
	<b>\$ 1,066,370</b>	<b>\$ 15,979</b>	<b>\$ 57,662</b>				<b>\$ 1,140,010</b>	<b>\$ 1,134,706</b>	<b>\$ 1,995,765</b>	<b>\$ 2,354,948</b>	
Special Items of Expense											
Grand Jury									\$ 17		
Jury Costs	\$ 38,834						\$ 38,834	\$ 25,000	\$ 23,379	\$ 60,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (54,870)		\$ 54,870				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 710		
	<b>\$ (16,036)</b>		<b>\$ 54,870</b>				<b>\$ 38,834</b>	<b>\$ 25,000</b>	<b>\$ 24,106</b>	<b>\$ 60,000</b>	
<b>Total Expenditures</b>	<b>\$ 5,903,286</b>	<b>\$ 15,979</b>	<b>\$ 417,713</b>				<b>\$ 6,336,979</b>	<b>\$ 6,517,938</b>	<b>\$ 7,548,234</b>	<b>\$ 8,064,891</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 6,701	\$ (2,090)	\$ (86,551)				\$ (81,940)	\$ (117,570)	\$ 451,157	\$ (60,405)	
Operating Transfers In (Out)	\$ (90,773)	\$ 4,222	\$ 86,551				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 740,689	\$ 627	\$ 0				\$ 741,315	\$ 741,315	\$ 290,158	\$ 290,158	
Ending Balance (Deficit)	<b>\$ 656,617</b>	<b>\$ 2,759</b>	<b>\$ 0</b>				<b>\$ 659,375</b>	<b>\$ 623,745</b>	<b>\$ 741,315</b>	<b>\$ 229,753</b>	

Mendocino 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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 1,222,479	\$ 113,401			\$ (4,229)		\$ 1,331,651	\$ 1,558,915	\$ 1,541,578	\$ 1,509,273
Traffic & Other Infractions	\$ 228,386	\$ 3,833					\$ 232,219	\$ 338,183	\$ 350,958	\$ 378,908
Other Criminal Cases	\$ 298,635	\$ 77,865					\$ 376,500	\$ 282,879	\$ 373,746	\$ 320,548
Civil	\$ 235,103	\$ 5,093					\$ 240,196	\$ 343,403	\$ 246,769	\$ 328,117
Family & Children Services	\$ 771,111	\$ 129,627			\$ 0		\$ 900,738	\$ 858,710	\$ 853,602	\$ 985,611
Probate, Guardianship & Mental Health Services	\$ 2,506	\$ 14,692					\$ 17,198	\$ 19,334	\$ 38,635	\$ 42,115
Juvenile Dependency Services	\$ 130,182						\$ 130,182	\$ 68,640	\$ 131,675	\$ 62,971
Juvenile Delinquency Services	\$ 68,304	\$ 8,348					\$ 76,652	\$ 74,400	\$ 30,357	\$ 139,600
Other Court Operations	\$ 954,699	\$ 304,078			\$ 4,229		\$ 1,263,006	\$ 1,315,238	\$ 1,207,610	\$ 1,403,978
Court Interpreters	\$ 130,782	\$ 70,507					\$ 201,290	\$ 305,700	\$ 283,901	\$ 429,403
Jury Services	\$ 54,985	\$ 47,019	\$ 38,834				\$ 140,838	\$ 93,482	\$ 130,816	\$ 184,400
Security	\$ 48,391	\$ 248,541					\$ 296,932	\$ 160,875	\$ 1,163,580	\$ 1,137,520
Trial Court Operations Program	\$ 4,145,564	\$ 1,023,005	\$ 38,834		\$ 0		\$ 5,207,403	\$ 5,419,759	\$ 6,353,228	\$ 6,922,444
Enhanced Collections										
Other Non-Court Operations									\$ 17	
Non-Court Operations Program									\$ 17	
Executive Office	\$ 434,741	\$ 3,818					\$ 438,559	\$ 485,838	\$ 360,911	\$ 374,891
Fiscal Services	\$ 329,685	\$ 28,941					\$ 358,626	\$ 331,844	\$ 404,076	\$ 305,909
Human Resources	\$ 39,314	\$ 900					\$ 40,214	\$ 34,937	\$ 128,748	\$ 127,196
Business & Facilities Services		\$ 22,764					\$ 22,764	\$ 28,849	\$ 31,485	\$ 69,433
Information Technology	\$ 208,830	\$ 60,582					\$ 269,413	\$ 216,711	\$ 269,768	\$ 265,018
Court Administration Program	\$ 1,012,570	\$ 117,006					\$ 1,129,575	\$ 1,098,179	\$ 1,194,989	\$ 1,142,447
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 5,158,134	\$ 1,140,010	\$ 38,834		\$ 0		\$ 6,336,979	\$ 6,517,938	\$ 7,548,234	\$ 8,064,891

