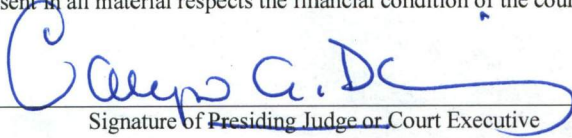


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

9-14-11

\_\_\_\_\_  
Date

Mendocino

\_\_\_\_\_  
Court

2010-2011 4th

\_\_\_\_\_  
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mendocino  
Court  
2010-2011 4th  
Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT**  
Filled Court Employee Positions

Mendocino

Court

2010-2011 4th

Fiscal Year and Ending Quarter

	Total Authorized Court Positions <sup>1</sup>	Positions Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	67.45	67.45	67.45	65.45	64.95

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

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

For the month ended Jun									
Fiscal Year 2010/11									2009/10
	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	\$ (105,379)	\$ 626	\$ 132				\$ 3,466	\$ (101,155)	\$ 163,952
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution							\$ 14,059	\$ 14,059	\$ 13,442
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 50,108	\$ 50,108	\$ 215,549
Credit Card									
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,950
Cash with County	\$ 0						\$ 204,165	\$ 204,165	\$ 204,165
Total Cash	\$ (101,529)	\$ 626	\$ 132				\$ 271,797	\$ 171,026	\$ 601,056
Short Term Investment	\$ 790,382	\$ 0					\$ 273,027	\$ 1,063,409	\$ 544,299
Investment in Financial Institution									
Total Investments	\$ 790,382	\$ 0					\$ 273,027	\$ 1,063,409	\$ 544,299
Accrued Revenue	\$ 816	\$ 0					\$ 0	\$ 816	\$ 580
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 3,224							\$ 3,224	\$ 932
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 105,081						\$ 0	\$ 105,081	\$ 82,989
Due From Other Governments	\$ 30,000	\$ 0	\$ 0					\$ 30,000	\$ 39,780
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 179,998		\$ 105,214					\$ 285,211	\$ 145,667
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 38							\$ 38	
Total Receivables	\$ 319,157	\$ 0	\$ 105,214				\$ 0	\$ 424,370	\$ 269,948
Prepaid Expenses - General	\$ 1,265							\$ 1,265	\$ 1,265
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 1,265		\$ 0					\$ 1,265	\$ 1,265
Other Assets									
Total Other Assets									
Total Assets	\$ 1,009,275	\$ 627	\$ 105,346				\$ 544,824	\$ 1,660,071	\$ 1,416,569
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 116,016	\$ 0	\$ 0					\$ 116,016	\$ 69,059
Accounts Payable - General	\$ 1,434	\$ 0	\$ 0				\$ 0	\$ 1,434	\$ 0
Due to Other Funds	\$ 0		\$ 105,081				\$ 38	\$ 105,119	\$ 82,989
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 736
TC145 Liability							\$ 170,730	\$ 170,730	\$ 90,139
Due to Other Governments	\$ 31,702		\$ 265					\$ 31,967	\$ 137,948
AB145 Due to Other Government Agency							\$ 119,655	\$ 119,655	\$ 119,454
Due to Other Public Agencies									
Sales and Use Tax	\$ 42							\$ 42	\$ 95
Interest							\$ 8	\$ 8	\$ 11
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 149,194	\$ 0	\$ 105,346				\$ 290,430	\$ 544,969	\$ 500,431
Civil							\$ 40,104	\$ 40,104	\$ 197,800
Criminal							\$ 0	\$ 0	
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 204,165	\$ 204,165	\$ 204,165
Trust Interest Payable							\$ 275	\$ 275	\$ 169
Miscellaneous Trust									
Total Trust Deposits							\$ 244,544	\$ 244,544	\$ 402,133
Accrued Payroll	\$ 81,623							\$ 81,623	\$ 59,307
Benefits Payable	\$ (13,483)							\$ (13,483)	\$ (13,713)
Deferred Compensation Payable	\$ 3,665							\$ 3,665	\$ 3,156
Deductions Payable	\$ 38,317							\$ 38,317	\$ 73,924
Payroll Clearing	\$ 0							\$ 0	\$ 85,453
Total Payroll Liabilities	\$ 110,123							\$ 110,123	\$ 208,127
Revenue Collected in Advance	\$ 0							\$ 0	
Liabilities For Deposits	\$ 9,270						\$ 2,026	\$ 11,296	\$ 10,103
Jury Fees - Non-Interest							\$ 7,824	\$ 7,824	\$ 5,617
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 9,270		\$ 0				\$ 9,850	\$ 19,120	\$ 15,720
Total Liabilities	\$ 268,586	\$ 0	\$ 105,346				\$ 544,824	\$ 918,756	\$ 1,126,411
Fund Balance - Restricted	\$ 290,151	\$ 7						\$ 290,158	\$ 19,153
Fund Balance - Unrestricted									
Designated	\$ 0							\$ 0	\$ 441,485
Undesignated	\$ 0	\$ 0	\$ 0					\$ 0	\$ 58,407
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 450,538	\$ 619	\$ 0					\$ 451,157	\$ (228,887)
Total Fund Balance	\$ 740,689	\$ 627	\$ 0					\$ 741,315	\$ 290,158
Total Liabilities and Fund Balance	\$ 1,009,275	\$ 627	\$ 105,346				\$ 544,824	\$ 1,660,071	\$ 1,416,569

Mendocino 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					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	\$ 6,953,228						\$ 6,953,228	\$ 6,838,434	\$ 6,579,473	\$ 6,546,798	
Trial Court Improvement Fund	\$ 11,419						\$ 11,419	\$ 17,166	\$ 2,331	\$ 16,666	
Judicial Administration Efficiency & Mod Fund									\$ 39,000	\$ 39,000	
Judges' Compensation (45.25)	\$ 57,000						\$ 57,000	\$ 60,000	\$ 60,000	\$ 60,000	
Court Interpreter (45.45)	\$ 328,011						\$ 328,011	\$ 423,110	\$ 400,225	\$ 370,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 167,653						\$ 167,653	\$ 186,705	\$ 154,607	\$ 178,550	
Other Miscellaneous	\$ 7,840						\$ 7,840			\$ 41,521	
	<b>\$ 7,525,151</b>						<b>\$ 7,525,151</b>	<b>\$ 7,525,415</b>	<b>\$ 7,235,635</b>	<b>\$ 7,252,535</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 269,436				\$ 269,436	\$ 272,021	\$ 272,577	\$ 302,223	
Other AOC Grants			\$ 64,729				\$ 64,729	\$ 69,000	\$ 70,616	\$ 65,000	
Non-AOC Grants											
			<b>\$ 334,165</b>				<b>\$ 334,165</b>	<b>\$ 341,021</b>	<b>\$ 343,193</b>	<b>\$ 367,223</b>	
Other Financing Sources											
Interest Income	\$ 3,413	\$ 2					\$ 3,415	\$ 3,000	\$ 3,257	\$ 28,000	
Investment Income									\$ 1,500	\$ 3,000	
Donations									\$ 196,859	\$ 412,300	
Local Fees	\$ 91,695	\$ 17,547					\$ 109,242	\$ 88,600	\$ 9,994	\$ 11,300	
Non-Fee Revenues	\$ 8,276						\$ 8,276	\$ 9,750	\$ 6,401	\$ 52,188	
Enhanced Collections	\$ 7,173						\$ 7,173	\$ 7,200			
Escheatment									\$ 2,550		
Prior Year Revenue											
County Program - Restricted		\$ 618					\$ 618				
Reimbursement Other	\$ 8,389						\$ 8,389	\$ 22,500	\$ 21,696	\$ 15,000	
Sale of Fixed Assets	\$ 155						\$ 155				
Other Miscellaneous	\$ 2,807						\$ 2,807	\$ 7,000	\$ 36,992	\$ 6,000	
	<b>\$ 121,908</b>	<b>\$ 18,167</b>					<b>\$ 140,075</b>	<b>\$ 138,050</b>	<b>\$ 279,250</b>	<b>\$ 527,788</b>	
<b>Total Revenues</b>	<b>\$ 7,647,059</b>	<b>\$ 18,167</b>	<b>\$ 334,165</b>				<b>\$ 7,999,391</b>	<b>\$ 8,004,486</b>	<b>\$ 7,858,078</b>	<b>\$ 8,147,546</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 3,286,376		\$ 199,346				\$ 3,485,722	\$ 3,531,203	\$ 3,567,257	\$ 3,454,447	
Temp Help	\$ (26)						\$ (26)		\$ 113		
Overtime											
Staff Benefits	\$ 1,916,887		\$ 125,780				\$ 2,042,667	\$ 2,118,740	\$ 2,037,938	\$ 2,301,867	
	<b>\$ 5,203,237</b>		<b>\$ 325,126</b>				<b>\$ 5,528,363</b>	<b>\$ 5,649,943</b>	<b>\$ 5,605,308</b>	<b>\$ 5,756,314</b>	
Operating Expenses and Equipment											
General Expense	\$ 140,361		\$ 3,525				\$ 143,886	\$ 185,174	\$ 138,630	\$ 199,030	
Printing	\$ 28,544						\$ 28,544	\$ 52,600	\$ 39,061	\$ 38,350	
Telecommunications	\$ 41,455						\$ 41,455	\$ 50,500	\$ 49,376	\$ 55,645	
Postage	\$ 43,844		\$ 1,566				\$ 45,409	\$ 44,000	\$ 43,621	\$ 44,550	
Insurance	\$ 1,604						\$ 1,604	\$ 1,600	\$ 1,585	\$ 2,300	
In-State Travel	\$ 3,897		\$ 2,598				\$ 6,496	\$ 7,177	\$ 6,828	\$ 14,750	
Out-of-State Travel			\$ 311				\$ 311		\$ 451		
Training	\$ 40		\$ 1,140				\$ 1,180	\$ 1,665	\$ 1,140	\$ 500	
Security Services	\$ 1,022,420		\$ 10,011				\$ 1,032,431	\$ 1,079,000	\$ 1,139,150	\$ 1,138,120	
Facility Operations	\$ 8,803						\$ 8,803	\$ 7,300	\$ 38,203	\$ 8,085	
Utilities											
Contracted Services	\$ 401,655	\$ 17,548	\$ 45,196				\$ 464,399	\$ 708,462	\$ 716,562	\$ 627,705	
Consulting and Professional Services	\$ 79,142						\$ 79,142	\$ 151,020	\$ 156,523	\$ 151,190	
Information Technology	\$ 66,959						\$ 66,959	\$ 52,800	\$ 78,098	\$ 111,500	
Major Equipment	\$ 68,188						\$ 68,188	\$ 7,500			
Other Items of Expense	\$ 6,801		\$ 157				\$ 6,958	\$ 6,150	\$ 5,642	\$ 6,300	
	<b>\$ 1,913,713</b>	<b>\$ 17,548</b>	<b>\$ 64,505</b>				<b>\$ 1,995,765</b>	<b>\$ 2,354,948</b>	<b>\$ 2,414,871</b>	<b>\$ 2,398,025</b>	
Special Items of Expense											
Grand Jury	\$ 17						\$ 17		\$ 86		
Jury Costs	\$ 23,379						\$ 23,379	\$ 60,000	\$ 66,701	\$ 49,400	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (52,480)		\$ 52,480				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 710						\$ 710				
	<b>\$ (28,374)</b>		<b>\$ 52,480</b>				<b>\$ 24,106</b>	<b>\$ 60,000</b>	<b>\$ 66,787</b>	<b>\$ 49,400</b>	
<b>Total Expenditures</b>	<b>\$ 7,088,576</b>	<b>\$ 17,548</b>	<b>\$ 442,111</b>				<b>\$ 7,548,234</b>	<b>\$ 8,064,891</b>	<b>\$ 8,086,965</b>	<b>\$ 8,203,739</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 558,483	\$ 619	\$ (107,945)				\$ 451,157	\$ (60,405)	\$ (228,887)	\$ (56,193)	
Operating Transfers In (Out)	\$ (107,945)		\$ 107,945				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 290,151	\$ 7	\$ 0				\$ 290,158	\$ 290,158	\$ 519,045	\$ 519,045	
Ending Balance (Deficit)	<b>\$ 740,689</b>	<b>\$ 627</b>	<b>\$ 0</b>				<b>\$ 741,315</b>	<b>\$ 229,753</b>	<b>\$ 290,158</b>	<b>\$ 462,852</b>	



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

For the month ended Jun										
Fiscal Year 2010/11									2009/10	
	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	\$ 1,379,578	\$ 162,000				\$ 0	\$ 1,541,578	\$ 1,509,273	\$ 1,705,417	\$ 1,640,752
Traffic & Other Infractions	\$ 352,742	\$ (1,783)					\$ 350,958	\$ 378,908	\$ 371,417	\$ 258,700
Other Criminal Cases	\$ 300,091	\$ 73,655					\$ 373,746	\$ 320,548	\$ 445,517	\$ 363,292
Civil	\$ 241,153	\$ 5,616					\$ 246,769	\$ 328,117	\$ 262,861	\$ 220,696
Family & Children Services	\$ 761,851	\$ 91,751				\$ 0	\$ 853,602	\$ 985,611	\$ 678,643	\$ 862,925
Probate, Guardianship & Mental Health Services	\$ 36,066	\$ 2,569					\$ 38,635	\$ 42,115	\$ 39,308	\$ 39,001
Juvenile Dependency Services	\$ 131,675						\$ 131,675	\$ 62,971	\$ 113,545	\$ 29,418
Juvenile Delinquency Services	\$ 27,563	\$ 2,794				\$ 0	\$ 30,357	\$ 139,600	\$ 11,642	\$ 49,418
Other Court Operations	\$ 975,747	\$ 231,863				\$ 0	\$ 1,207,610	\$ 1,403,978	\$ 1,333,181	\$ 1,662,627
Court Interpreters	\$ 132,927	\$ 150,974					\$ 283,901	\$ 429,403	\$ 425,597	\$ 357,967
Jury Services	\$ 64,882	\$ 42,556	\$ 23,379				\$ 130,816	\$ 184,400	\$ 180,606	\$ 145,498
Security	\$ 48,184	\$ 1,115,396					\$ 1,163,580	\$ 1,137,520	\$ 1,193,216	\$ 1,269,053
Trial Court Operations Program	\$ 4,452,458	\$ 1,877,392	\$ 23,379			\$ 0	\$ 6,353,228	\$ 6,922,444	\$ 6,760,950	\$ 6,899,347
Enhanced Collections										\$ 52,188
Other Non-Court Operations			\$ 17				\$ 17			
Non-Court Operations Program			\$ 17				\$ 17			\$ 52,188
Executive Office	\$ 355,497	\$ 5,414					\$ 360,911	\$ 374,891	\$ 487,812	\$ 466,835
Fiscal Services	\$ 331,858	\$ 71,509				\$ 710	\$ 404,076	\$ 305,909	\$ 394,758	\$ 362,177
Human Resources	\$ 126,455	\$ 2,293					\$ 128,748	\$ 127,196	\$ 120,247	\$ 119,971
Business & Facilities Services		\$ 31,485					\$ 31,485	\$ 69,433	\$ 73,089	\$ 66,527
Information Technology	\$ 262,095	\$ 7,673					\$ 269,768	\$ 265,018	\$ 250,109	\$ 236,694
Court Administration Program	\$ 1,075,905	\$ 118,374				\$ 710	\$ 1,194,989	\$ 1,142,447	\$ 1,326,015	\$ 1,252,204
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 5,528,363	\$ 1,995,765	\$ 23,396			\$ 0	\$ 7,548,234	\$ 8,064,891	\$ 8,086,965	\$ 8,203,739

