

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



Date

MENDOCINO

Court

14/15 QTR 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

MENDOCINO

Court

14/15 QTR 2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

MENDOCINO

Court

14/15 QTR 2

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)	59.50	58.50	58.50		

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

Superior Court of California, County of Mendocino
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

		For the month ended December								
		Fiscal Year 2014/15							2013/14	
		Governmental Funds								
		Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		General	Non-Grant	Grant						
ASSETS										
Operations		\$ 63,668	\$ 59,612	\$ (91,663)			\$ 30,843	\$ 62,460	\$ 67,109	
Payroll		\$ 0		\$ 0				\$ 0	\$ 0	
Jury										
Revolving										
Other										
Distribution							\$ 0	\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ 0	\$ 0	\$ (2,829)	
Credit Card										
Cash on Hand		\$ 3,850						\$ 3,850	\$ 3,850	
Cash with County				\$ 0			\$ 706,176	\$ 706,176	\$ 861,171	
Cash Outside of the AOC										
Total Cash		\$ 67,518	\$ 59,612	\$ (91,663)			\$ 737,019	\$ 772,486	\$ 929,301	
Short Term Investment										
Investment in Financial Institution		\$ 1,076,114					\$ 492,280	\$ 1,568,395	\$ 2,153,658	
Total Investments		\$ 1,076,114					\$ 492,280	\$ 1,568,395	\$ 2,153,658	
Accrued Revenue		\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee		\$ 0						\$ 0	\$ 52	
Civil Jury Fees										
Trust										
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		\$ 101,959	\$ 0	\$ 59,587				\$ 161,546	\$ 142,339	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From		\$ 4						\$ 4	\$ 2	
Total Receivables		\$ 101,963	\$ 0	\$ 59,587			\$ 0	\$ 161,549	\$ 142,393	
Prepaid Expenses - General				\$ 0				\$ 0	\$ 0	
Salary and Travel Advances		\$ 0		\$ 0				\$ 0	\$ 0	
Counties										
Total Prepaid Expenses		\$ 0		\$ 0				\$ 0	\$ 0	
Other Assets										
Total Other Assets										
Total Assets		\$ 1,245,595	\$ 59,612	\$ (32,077)			\$ 1,229,300	\$ 2,502,430	\$ 3,225,352	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities		\$ 0		\$ 0				\$ 0	\$ 0	
Accounts Payable - General		\$ 0		\$ 0			\$ 0	\$ 0	\$ 0	
Due to Other Funds		\$ 0		\$ 0			\$ 4	\$ 4	\$ 2	
Due to Other Courts		\$ 0						\$ 0	\$ 0	
Due to State		\$ 0						\$ 0	\$ 0	
TC145 Liability							\$ 83,211	\$ 83,211	\$ 77,487	
Due to Other Governments		\$ 0		\$ 0				\$ 0	\$ 0	
AB145 Due to Other Government Agency							\$ 428,928	\$ 428,928	\$ 131,677	
Due to Other Public Agencies										
Sales and Use Tax		\$ 4,677						\$ 4,677	\$ 353	
Interest							\$ 26	\$ 26	\$ 7	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.		\$ 4,677		\$ 0			\$ 512,168	\$ 516,846	\$ 209,525	
Civil										
Criminal							\$ 7,393	\$ 7,393	\$ 549	
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 706,176	\$ 706,176	\$ 861,171	
Trust Interest Payable							\$ 119	\$ 119	\$ 111	
Miscellaneous Trust										
Total Trust Deposits							\$ 713,688	\$ 713,688	\$ 861,830	
Accrued Payroll		\$ 0		\$ 0				\$ 0	\$ 0	
Benefits Payable		\$ 12,883						\$ 12,883	\$ 12,408	
Deferred Compensation Payable		\$ 7,941						\$ 7,941	\$ 6,350	
Deductions Payable		\$ 48,220						\$ 48,220	\$ 98,707	
Payroll Clearing		\$ 0						\$ 0	\$ (4,729)	
Total Payroll Liabilities		\$ 69,043		\$ 0				\$ 69,043	\$ 112,735	
Revenue Collected in Advance										
Liabilities For Deposits		\$ 3,354					\$ 3,293	\$ 6,648	\$ 3,072	
Jury Fees - Non-Interest							\$ 150	\$ 150	\$ 300	
Fees - Partial Payment & Overpayment										
Uncleared Collections									\$ 0	
Other Miscellaneous Liabilities		\$ 0						\$ 0	\$ 0	
Total Other Liabilities		\$ 3,354					\$ 3,443	\$ 6,798	\$ 3,372	
Total Liabilities		\$ 77,075		\$ 0			\$ 1,229,300	\$ 1,306,374	\$ 1,197,463	
Total Fund Balance		\$ 1,168,520	\$ 59,612	\$ (32,077)				\$ 1,196,056	\$ 2,037,889	
Total Liabilities and Fund Balance		\$ 1,245,595	\$ 59,612	\$ (32,077)			\$ 1,229,300	\$ 2,502,430	\$ 3,225,352	

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

	For the month ended December									
	Fiscal Year 2014/15							2013/14		
	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	\$ 552,392	\$ 102,884			\$ 0		\$ 655,276	\$ 1,344,866	\$ 576,756	\$ 1,386,013
Traffic & Other Infractions	\$ 114,875	\$ 4,123					\$ 118,998	\$ 279,804	\$ 109,399	\$ 294,940
Other Criminal Cases	\$ 147,455	\$ 11,406					\$ 158,861	\$ 383,725	\$ 201,847	\$ 266,509
Civil	\$ 121,593	\$ 15,175					\$ 136,768	\$ 290,186	\$ 120,214	\$ 328,787
Family & Children Services	\$ 326,217	\$ 57,208			\$ 0		\$ 383,425	\$ 830,465	\$ 384,453	\$ 823,010
Probate, Guardianship & Mental Health Services		\$ 933					\$ 933	\$ 4,635	\$ 4,587	\$ 8,300
Juvenile Dependency Services	\$ 58,152	\$ 372					\$ 58,524	\$ 124,968	\$ 63,216	\$ 67,550
Juvenile Delinquency Services	\$ 38,695	\$ 135					\$ 38,830	\$ 153,011	\$ 48,757	\$ 95,451
Other Court Operations	\$ 399,219	\$ 109,974					\$ 509,193	\$ 1,183,204	\$ 508,681	\$ 1,281,087
Court Interpreters	\$ 60,370	\$ 57,530					\$ 117,900	\$ 357,815	\$ 113,595	\$ 268,524
Jury Services	\$ 35,215	\$ 16,195	\$ 9,827				\$ 61,237	\$ 224,787	\$ 83,905	\$ 146,108
Security	\$ 24,276	\$ 86,520					\$ 110,796	\$ 257,081	\$ 119,082	\$ 271,368
Trial Court Operations Program	\$ 1,878,458	\$ 462,456	\$ 9,827		\$ 0		\$ 2,350,741	\$ 5,434,547	\$ 2,334,491	\$ 5,237,647
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 154,427	\$ 10,759					\$ 165,187	\$ 354,074	\$ 176,890	\$ 354,876
Fiscal Services	\$ 132,327	\$ 12,080					\$ 144,407	\$ 314,248	\$ 156,619	\$ 225,104
Human Resources	\$ 28,983	\$ 7,669					\$ 36,651	\$ 76,631	\$ 30,271	\$ 86,463
Business & Facilities Services		\$ 10,859					\$ 10,859	\$ 132,066	\$ 9,615	\$ 44,373
Information Technology	\$ 127,776	\$ 270,886					\$ 398,662	\$ 723,775	\$ 103,650	\$ 513,801
Court Administration Program	\$ 443,513	\$ 312,253					\$ 755,766	\$ 1,600,794	\$ 477,046	\$ 1,224,617
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,321,971	\$ 774,709	\$ 9,827		\$ 0		\$ 3,106,507	\$ 7,035,341	\$ 2,811,537	\$ 6,462,264

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

For the month ended December											
Fiscal Year 2014/15											
2013/14											
	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	\$ 2,837,948	\$ 12,530					\$ 2,850,478	\$ 4,621,992	\$ 2,944,658	\$ 4,486,842	
Improvement and Modernization Fund							\$ 12,166	\$ 60,000	\$ 30,000	\$ 13,919	
Judges' Compensation (45.25)	\$ 30,000						\$ 30,000	\$ 60,000	\$ 30,000	\$ 60,000	
Court Interpreter (45.45)	\$ 129,547						\$ 129,547	\$ 210,000	\$ 114,800	\$ 245,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 30,734						\$ 30,734	\$ 295,498	\$ 122,810	\$ 219,388	
Other Miscellaneous	\$ 311,770						\$ 311,770	\$ 311,770	\$ 311,770	\$ 311,770	
	\$ 3,339,999	\$ 12,530					\$ 3,352,529	\$ 5,511,428	\$ 3,523,638	\$ 5,336,917	
Grants											
AB 1058 Commissioner/Facilitator			\$ 56,253				\$ 56,253	\$ 272,887	\$ 119,262	\$ 294,683	
Other AOC Grants			\$ 26,057				\$ 26,057	\$ 76,783	\$ 14,864	\$ 75,403	
Non-AOC Grants											
			\$ 82,310				\$ 82,310	\$ 349,670	\$ 134,126	\$ 370,086	
Other Financing Sources											
Interest Income	\$ (948)	\$ 22					\$ (926)	\$ 2,040	\$ 986	\$ 2,025	
Investment Income											
Donations											
Local Fees	\$ (190,205)						\$ (190,205)	\$ 54,000	\$ (15,220)	\$ 40,935	
Non-Fee Revenues	\$ 132						\$ 132	\$ 2,850	\$ 118	\$ 3,175	
Enhanced Collections								\$ 6,000		\$ 10,447	
Escheatment								\$ 1,880			
Prior Year Revenue											
County Program - Restricted		\$ 1,096					\$ 1,096	\$ 1,950	\$ 1,029	\$ 1,800	
Reimbursement Other								\$ 8,300		\$ 14,800	
Sale of Fixed Assets											
Other Miscellaneous	\$ (21,779)						\$ (21,779)	\$ 168,500	\$ 764	\$ 362,830	
	\$ (212,799)	\$ 1,118					\$ (211,681)	\$ 245,620	\$ (12,322)	\$ 436,012	
Total Revenues	\$ 3,127,200	\$ 13,648	\$ 82,310				\$ 3,223,158	\$ 6,106,916	\$ 3,645,441	\$ 6,143,018	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,396,103		\$ 55,430				\$ 1,451,533	\$ 2,991,240	\$ 1,522,518	\$ 3,037,948	
Temp Help											
Overtime											
Staff Benefits	\$ 856,247		\$ 14,190				\$ 870,438	\$ 1,980,612	\$ 871,295	\$ 1,872,049	
	\$ 2,252,351		\$ 69,620				\$ 2,321,971	\$ 4,971,852	\$ 2,393,813	\$ 4,909,997	
Operating Expenses and Equipment											
General Expense	\$ 101,054		\$ 5,062				\$ 106,116	\$ 332,427	\$ 46,812	\$ 205,107	
Printing	\$ 23,642						\$ 23,642	\$ 51,245	\$ 10,080	\$ 45,825	
Telecommunications	\$ 12,121						\$ 12,121	\$ 40,118	\$ 11,725	\$ 38,730	
Postage	\$ 5,557						\$ 5,557	\$ 28,365	\$ 11,917	\$ 38,265	
Insurance	\$ 2,068						\$ 2,068	\$ 3,600	\$ 1,680	\$ 1,630	
In-State Travel	\$ 8,368		\$ 1,905				\$ 10,273	\$ 29,990	\$ 4,542	\$ 18,317	
Out-of-State Travel									\$ 1,694		
Training			\$ 660				\$ 660	\$ 111,460	\$ 750	\$ 375	
Security Services	\$ 82,339		\$ 3,434				\$ 85,774	\$ 213,000	\$ 91,483	\$ 228,100	
Facility Operations	\$ 64,753						\$ 64,753	\$ 128,362	\$ 34,371	\$ 89,500	
Utilities											
Contracted Services	\$ 210,871		\$ 26,057				\$ 236,928	\$ 586,157	\$ 156,370	\$ 450,057	
Consulting and Professional Services	\$ 5,145						\$ 5,145	\$ 32,700	\$ 3,885	\$ 23,500	
Information Technology	\$ 220,202						\$ 220,202	\$ 342,093	\$ 28,442	\$ 306,882	
Major Equipment	\$ (211)						\$ (211)	\$ 77,246	\$ 0	\$ 54,179	
Other Items of Expense	\$ 1,680						\$ 1,680	\$ 5,395	\$ 2,382	\$ 5,750	
	\$ 737,591		\$ 37,119				\$ 774,709	\$ 1,982,158	\$ 405,933	\$ 1,506,217	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 9,827						\$ 9,827	\$ 81,331	\$ 11,791	\$ 46,050	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (7,649)		\$ 7,649				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 2,178		\$ 7,649				\$ 9,827	\$ 81,331	\$ 11,791	\$ 46,050	
Total Expenditures	\$ 2,992,120		\$ 114,387				\$ 3,108,507	\$ 7,035,341	\$ 2,811,537	\$ 6,462,264	
Excess (Deficit) of Revenues Over Expenditures	\$ 135,080	\$ 13,648	\$ (32,077)				\$ 116,652	\$ (928,725)	\$ 833,904	\$ (319,249)	
Operating Transfers In (Out)											
								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,033,440	\$ 45,964	\$ 0				\$ 1,079,404	\$ 1,079,404	\$ 1,203,985	\$ 1,203,985	
Ending Balance (Deficit)	\$ 1,168,520	\$ 59,612	\$ (32,077)				\$ 1,196,056	\$ 150,679	\$ 2,037,889	\$ 884,736	