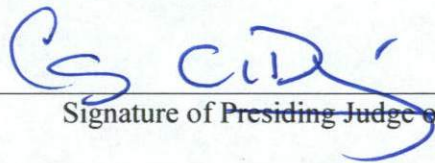


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

FY 13/14 1ST QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mendocino

Court

FY 13/14 1ST QTR

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Mendocino

Court

FY 13/14 1ST QTR

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)	59.40	59.5			

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 September
 Fiscal Year 2013/14

2012/13

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ 114,740	\$ 19,475	\$ (110,643)				\$ 22,881	\$ 46,453	\$ 38,361
Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 150
Trust							\$ (9,622)	\$ (9,622)	\$ (5,589)
Credit Card									
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850
Cash with County							\$ 861,171	\$ 861,171	\$ 115,455
Cash Outside of the AOC									
Total Cash	\$ 118,590	\$ 19,475	\$ (110,643)				\$ 874,430	\$ 901,852	\$ 152,226
Short Term Investment	\$ 1,982,215						\$ 221,565	\$ 2,203,779	\$ 710,322
Investment in Financial Institution									
Total Investments	\$ 1,982,215						\$ 221,565	\$ 2,203,779	\$ 710,322
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 112							\$ 112	\$ 6,882
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	\$ 41,152	\$ 0	\$ 102,650					\$ 143,802	\$ 143,803
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 8							\$ 8	\$ 21
Total Receivables	\$ 41,272	\$ 0	\$ 102,650				\$ 0	\$ 143,923	\$ 150,707
Prepaid Expenses - General									
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,142,077	\$ 19,475	\$ (7,993)				\$ 1,095,994	\$ 3,249,554	\$ 1,013,255
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0		\$ 0				\$ 8	\$ 8	\$ 21
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 89,217	\$ 89,217	\$ 89,146
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 139,692	\$ 139,692	\$ 110,196
Due to Other Public Agencies									
Sales and Use Tax	\$ 219							\$ 219	\$ 118
Interest							\$ 10	\$ 10	\$ 18
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 219	\$ 0	\$ 0				\$ 228,927	\$ 229,146	\$ 199,499
Civil							\$ 1,600	\$ 1,600	\$ 16,817
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 861,171	\$ 861,171	\$ 115,455
Trust Interest Payable							\$ 107	\$ 107	\$ 129
Miscellaneous Trust									
Total Trust Deposits							\$ 862,878	\$ 862,878	\$ 132,400
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (58,605)							\$ (58,605)	\$ (15,054)
Deferred Compensation Payable	\$ 3,072							\$ 3,072	\$ 2,634
Deductions Payable	\$ 49,949							\$ 49,949	\$ 231
Payroll Clearing	\$ (2,024)							\$ (2,024)	\$ 0
Total Payroll Liabilities	\$ (7,608)							\$ (7,608)	\$ (12,189)
Revenue Collected in Advance									
Liabilities For Deposits	\$ 896						\$ 2,176	\$ 3,072	\$ 7,044
Jury Fees - Non-Interest							\$ 2,012	\$ 2,012	\$ 15,716
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 896						\$ 4,189	\$ 5,085	\$ 22,760
Total Liabilities	\$ (6,494)	\$ 0	\$ 0				\$ 1,095,994	\$ 1,089,500	\$ 342,470
Total Fund Balance	\$ 2,148,571	\$ 19,475	\$ (7,993)					\$ 2,160,053	\$ 670,785
Total Liabilities and Fund Balance	\$ 2,142,077	\$ 19,475	\$ (7,993)				\$ 1,095,994	\$ 3,249,554	\$ 1,013,255

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 September											
Fiscal Year 2013/14										2012/13	
	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	\$ 1,895,606	\$ 5,012					\$ 1,900,618	\$ 4,489,892	\$ 1,028,949	\$ 4,559,813	
Improvement and Modernization Fund								\$ 13,919	\$ 17,959	\$ 13,851	
Judges' Compensation (45.25)	\$ 15,000						\$ 15,000	\$ 60,000	\$ 15,000	\$ 60,000	
Court Interpreter (45.45)	\$ 40,927						\$ 40,927	\$ 245,000	\$ 40,152	\$ 170,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 61,461						\$ 61,461	\$ 219,386	\$ 51,367	\$ 123,967	
Other Miscellaneous								\$ 311,770		\$ 445,983	
	\$ 2,012,994	\$ 5,012					\$ 2,018,006	\$ 5,339,967	\$ 1,153,427	\$ 5,373,614	
Grants											
AB 1058 Commissioner/Facilitator			\$ 31,065				\$ 31,065	\$ 294,683	\$ 18,869	\$ 284,523	
Other AOC Grants			\$ 9,625				\$ 9,625	\$ 75,403	\$ 25,628	\$ 65,129	
Non-AOC Grants											
			\$ 40,689				\$ 40,689	\$ 370,086	\$ 44,496	\$ 349,652	
Other Financing Sources											
Interest Income	\$ 28	\$ 0					\$ 28	\$ 2,025	\$ 89	\$ 2,100	
Investment Income											
Donations											
Local Fees	\$ (21,488)	\$ 6,268					\$ (15,220)	\$ 61,300	\$ (27,000)	\$ 81,700	
Non-Fee Revenues	\$ 104						\$ 104	\$ 3,175	\$ 30	\$ 2,350	
Enhanced Collections								\$ 3,000		\$ 10,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 579					\$ 579	\$ 1,800	\$ 363	\$ 2,000	
Reimbursement Other								\$ 14,800		\$ 10,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 28						\$ 28	\$ 165,500	\$ 33	\$ 168,650	
	\$ (21,328)	\$ 6,847					\$ (14,481)	\$ 251,600	\$ (26,486)	\$ 276,800	
Total Revenues	\$ 1,991,666	\$ 11,859	\$ 40,689				\$ 2,044,214	\$ 5,961,653	\$ 1,171,438	\$ 6,000,066	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 581,190		\$ 21,885				\$ 603,075	\$ 3,037,948	\$ 596,168	\$ 2,921,373	
Temp Help											
Overtime											
Staff Benefits	\$ 348,107		\$ 10,149				\$ 358,256	\$ 1,872,049	\$ 371,060	\$ 1,822,121	
	\$ 929,297		\$ 32,034				\$ 961,332	\$ 4,909,997	\$ 967,228	\$ 4,743,494	
Operating Expenses and Equipment											
General Expense	\$ 14,575		\$ 0				\$ 14,575	\$ 184,096	\$ 68,556	\$ 163,817	
Printing	\$ 1,804						\$ 1,804	\$ 45,825	\$ 1,455	\$ 47,750	
Telecommunications	\$ 2,682						\$ 2,682	\$ 38,730	\$ 6,123	\$ 40,250	
Postage	\$ 5,627		\$ 0				\$ 5,627	\$ 38,265	\$ 998	\$ 41,820	
Insurance								\$ 1,630		\$ 1,756	
In-State Travel	\$ 504		\$ 913				\$ 1,417	\$ 8,511	\$ 201	\$ 7,300	
Out-of-State Travel	\$ 847		\$ 847				\$ 1,694				
Training								\$ 375	\$ 495	\$ 375	
Security Services	\$ 29,003		\$ 1,134				\$ 30,137	\$ 228,100	\$ 37,629	\$ 223,000	
Facility Operations	\$ 6,757						\$ 6,757	\$ 89,500	\$ 12,045	\$ 90,600	
Utilities											
Contracted Services	\$ 43,170	\$ (307)	\$ 12,874				\$ 55,737	\$ 511,736	\$ 65,472	\$ 466,017	
Consulting and Professional Services	\$ 140						\$ 140	\$ 23,500	\$ 35	\$ 7,600	
Information Technology	\$ 595						\$ 595	\$ 306,882	\$ 636	\$ 55,800	
Major Equipment	\$ 0						\$ 0	\$ 40,000			
Other Items of Expense	\$ 340						\$ 340	\$ 5,750	\$ 819	\$ 5,100	
	\$ 106,045	\$ (307)	\$ 15,768				\$ 121,505	\$ 1,522,900	\$ 194,463	\$ 1,151,185	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 5,308						\$ 5,308	\$ 46,050	\$ 1,490	\$ 25,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,030)		\$ 2,030				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ (3,153)		
	\$ 3,278		\$ 2,030				\$ 5,308	\$ 46,050	\$ (1,663)	\$ 25,000	
Total Expenditures	\$ 1,038,620	\$ (307)	\$ 49,832				\$ 1,088,145	\$ 6,478,947	\$ 1,160,028	\$ 5,919,679	
Excess (Deficit) of Revenues Over Expenditures	\$ 953,046	\$ 12,166	\$ (9,143)				\$ 956,069	\$ (517,294)	\$ 11,409	\$ 80,387	
Operating Transfers In (Out)	\$ (1,150)		\$ 1,150				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,196,675	\$ 7,309	\$ 0				\$ 1,203,985	\$ 1,203,985	\$ 659,375	\$ 659,375	
Ending Balance (Deficit)	\$ 2,148,571	\$ 19,475	\$ (7,993)				\$ 2,160,053	\$ 686,691	\$ 670,785	\$ 739,762	

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

For the month ended September										
Fiscal Year 2013/14									2012/13	
	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	\$ 218,676	\$ 15,197				\$ 0	\$ 233,873	\$ 1,376,207	\$ 234,021	\$ 1,288,658
Traffic & Other Infractions	\$ 38,559	\$ 32					\$ 38,592	\$ 294,940	\$ 28,782	\$ 311,925
Other Criminal Cases	\$ 67,813	\$ 7,071					\$ 74,884	\$ 266,509	\$ 69,841	\$ 263,635
Civil	\$ 45,002	\$ 443					\$ 45,445	\$ 328,787	\$ 49,876	\$ 333,587
Family & Children Services	\$ 135,795	\$ 19,827				\$ 0	\$ 155,622	\$ 868,010	\$ 168,581	\$ 794,607
Probate, Guardianship & Mental Health Services		\$ 909					\$ 909	\$ 8,300	\$ 990	\$ 800
Juvenile Dependency Services	\$ 25,350	\$ 0					\$ 25,350	\$ 67,550	\$ 27,021	\$ 67,214
Juvenile Delinquency Services	\$ 13,094	\$ 847					\$ 13,941	\$ 95,451	\$ 15,778	\$ 90,915
Other Court Operations	\$ 186,643	\$ 15,594					\$ 202,237	\$ 1,300,003	\$ 273,995	\$ 1,262,578
Court Interpreters	\$ 26,771	\$ 17,174					\$ 43,945	\$ 245,276	\$ 43,853	\$ 333,507
Jury Services	\$ 11,859	\$ 6,535	\$ 5,308				\$ 23,702	\$ 146,108	\$ 16,545	\$ 72,620
Security	\$ 10,555	\$ 30,137					\$ 40,692	\$ 311,368	\$ 49,621	\$ 263,999
Trial Court Operations Program	\$ 780,116	\$ 113,767	\$ 5,308			\$ 0	\$ 899,191	\$ 5,308,509	\$ 978,905	\$ 5,084,045
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 74,117	\$ 394					\$ 74,510	\$ 354,876	\$ 74,087	\$ 352,831
Fiscal Services	\$ 55,911	\$ 3,935					\$ 59,846	\$ 225,104	\$ 55,841	\$ 247,013
Human Resources	\$ 2,978	\$ 1,144					\$ 4,122	\$ 86,463	\$ 43	\$ 720
Business & Facilities Services		\$ 2,330					\$ 2,330	\$ 44,373	\$ 9,297	\$ 33,782
Information Technology	\$ 48,210	\$ (64)					\$ 48,146	\$ 459,622	\$ 41,856	\$ 201,288
Court Administration Program	\$ 181,215	\$ 7,739					\$ 188,954	\$ 1,170,438	\$ 181,123	\$ 835,634
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 961,332	\$ 121,505	\$ 5,308			\$ 0	\$ 1,088,145	\$ 6,478,947	\$ 1,160,028	\$ 5,919,679