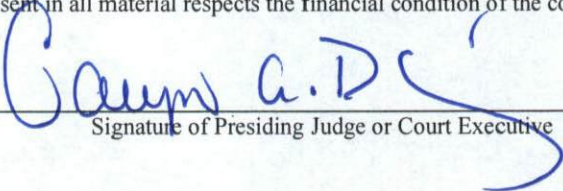


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2-14-13
Date

Mendocino

Court

FY 12/13 2ND QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mendocino

Court

FY 12/13 2ND QTR

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Mendocino

Court
 FY 12/13 2ND 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)	58.65	58.65	58.65		

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 2012/13									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	\$ 98,979	\$ 21,862	\$ (141,735)				\$ 38,108	\$ 17,215	\$ 22,099
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ 11,974
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,125)	\$ (1,125)	\$ 43,545
Credit Card									
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850
Cash with County							\$ 115,455	\$ 115,455	\$ 115,352
Cash Outside of the AOC									
Total Cash	\$ 102,829	\$ 21,862	\$ (141,735)				\$ 152,438	\$ 135,394	\$ 196,819
Short Term Investment	\$ 676,024							\$ 176,487	\$ 847,103
Investment in Financial Institution									
Total Investments	\$ 676,024						\$ 176,487	\$ 852,511	\$ 847,103
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 6,611							\$ 6,611	\$ 2,677
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	\$ 0
Due From State	\$ 70,000		\$ 124,342					\$ 194,342	\$ 119,443
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 14							\$ 14	\$ 21
Total Receivables	\$ 76,625	\$ 0	\$ 124,342				\$ 0	\$ 200,967	\$ 122,142
Prepaid Expenses - General									\$ 0
Salary and Travel Advances	\$ 116		\$ 0					\$ 116	\$ 224
Counties									
Total Prepaid Expenses	\$ 116		\$ 0					\$ 116	\$ 224
Other Assets									
Total Other Assets									
Total Assets	\$ 855,594	\$ 21,862	\$ (17,393)				\$ 328,925	\$ 1,188,988	\$ 1,166,287
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				\$ 14	\$ 14	\$ 22
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 96,645	\$ 96,645	\$ 88,613
Due to Other Governments									\$ 0
AB145 Due to Other Government Agency							\$ 84,355	\$ 84,355	\$ 188,438
Due to Other Public Agencies									
Sales and Use Tax	\$ 147							\$ 147	\$ 606
Interest							\$ 21	\$ 21	\$ 10
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 147	\$ 0	\$ 0				\$ 181,035	\$ 181,181	\$ 277,688
Civil							\$ 14,988	\$ 14,988	\$ 30,297
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 115,455	\$ 115,455	\$ 115,352
Trust Interest Payable							\$ 122	\$ 122	\$ 293
Miscellaneous Trust									
Total Trust Deposits							\$ 130,565	\$ 130,565	\$ 145,942
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 7,245							\$ 7,245	\$ (11,472)
Deferred Compensation Payable	\$ 2,899							\$ 2,899	\$ 11,603
Deductions Payable	\$ 49,334							\$ 49,334	\$ 77,270
Payroll Clearing	\$ 0							\$ 0	\$ (5,760)
Total Payroll Liabilities	\$ 59,479							\$ 59,479	\$ 71,641
Revenue Collected in Advance									
Liabilities For Deposits	\$ 5,018						\$ 2,026	\$ 7,044	\$ 11,296
Jury Fees - Non-Interest							\$ 15,298	\$ 15,298	\$ 11,096
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 5,018						\$ 17,325	\$ 22,343	\$ 22,392
Total Liabilities	\$ 64,643	\$ 0	\$ 0				\$ 328,925	\$ 393,568	\$ 517,663
Total Fund Balance	\$ 790,951	\$ 21,862	\$ (17,393)					\$ 795,420	\$ 648,624
Total Liabilities and Fund Balance	\$ 855,594	\$ 21,862	\$ (17,393)				\$ 328,925	\$ 1,188,988	\$ 1,166,287

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 2012/13										2011/12	
	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	\$ 2,096,806	\$ 10,024					\$ 2,106,830	\$ 4,260,699	\$ 2,500,157	\$ 5,143,889	
Trial Court Improvement Fund	\$ 17,959						\$ 17,959	\$ 13,851	\$ 17,959	\$ 17,866	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)	\$ 30,000						\$ 30,000	\$ 60,000	\$ 30,000	\$ 45,000	
Court Interpreter (45.45)	\$ 111,533						\$ 111,533	\$ 170,000	\$ 94,810	\$ 300,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 74,805						\$ 74,805	\$ 123,967	\$ 92,529	\$ 165,176	
Other Miscellaneous	\$ 93,493						\$ 93,493	\$ 93,493		\$ 93,493	
	\$ 2,424,595	\$ 10,024					\$ 2,434,619	\$ 4,722,010	\$ 2,735,455	\$ 5,765,424	
Grants											
AB 1058 Commissioner/Facilitator			\$ 121,674				\$ 121,674	\$ 284,523	\$ 117,411	\$ 272,021	
Other AOC Grants			\$ 36,241				\$ 36,241	\$ 65,129	\$ 14,368	\$ 65,740	
Non-AOC Grants											
			\$ 157,915				\$ 157,915	\$ 349,652	\$ 131,778	\$ 337,761	
Other Financing Sources											
Interest Income	\$ 671	\$ 7					\$ 677	\$ 2,100	\$ 657	\$ 3,400	
Investment Income											
Donations									\$ 42		
Local Fees	\$ 30,818	\$ 8,007					\$ 38,825	\$ 81,700	\$ 24,799	\$ 99,250	
Non-Fee Revenues	\$ 2,885						\$ 2,885	\$ 2,350	\$ 2,230	\$ 9,575	
Enhanced Collections	\$ 3,297						\$ 3,297	\$ 10,000	\$ 4,146	\$ 8,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 937					\$ 937	\$ 2,000	\$ 1,099	\$ 2,200	
Reimbursement Other	\$ 2,434						\$ 2,434	\$ 10,000	\$ 3,848	\$ 9,000	
Sale of Fixed Assets									\$ 4,820	\$ 4,200	
Other Miscellaneous	\$ 231,156						\$ 231,156	\$ 168,650	\$ 51,238	\$ 161,558	
	\$ 271,261	\$ 8,950					\$ 280,212	\$ 276,800	\$ 92,878	\$ 297,183	
Total Revenues	\$ 2,695,857	\$ 18,974	\$ 157,915				\$ 2,872,746	\$ 5,348,462	\$ 2,960,112	\$ 6,400,368	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,361,759		\$ 75,287				\$ 1,437,046	\$ 2,921,373	\$ 1,614,221	\$ 3,070,337	
Temp Help											
Overtime											
Staff Benefits	\$ 826,866		\$ 31,219				\$ 858,085	\$ 1,822,121	\$ 980,381	\$ 2,287,895	
	\$ 2,188,625		\$ 106,506				\$ 2,295,131	\$ 4,743,494	\$ 2,594,601	\$ 5,358,232	
Operating Expenses and Equipment											
General Expense	\$ 87,559		\$ 3,671				\$ 91,230	\$ 163,817	\$ 63,790	\$ 139,583	
Printing	\$ 3,905						\$ 3,905	\$ 47,750	\$ 8,962	\$ 28,650	
Telecommunications	\$ 14,403						\$ 14,403	\$ 40,250	\$ 15,846	\$ 41,689	
Postage	\$ 8,754		\$ 457				\$ 9,212	\$ 41,820	\$ 11,376	\$ 49,300	
Insurance	\$ 1,493						\$ 1,493	\$ 1,756	\$ 1,588	\$ 1,889	
In-State Travel	\$ 889		\$ 398				\$ 1,287	\$ 7,300	\$ 4,120	\$ 6,877	
Out-of-State Travel									\$ 1,327		
Training			\$ 495				\$ 495	\$ 375	\$ 425	\$ 600	
Security Services	\$ 88,871		\$ 3,272				\$ 92,144	\$ 223,000	\$ 112,394	\$ 110,610	
Facility Operations	\$ 34,548						\$ 34,548	\$ 90,600	\$ 37,386	\$ 89,600	
Utilities											
Contracted Services	\$ 114,869	\$ (130)	\$ 27,303				\$ 142,042	\$ 466,017	\$ 179,043	\$ 572,587	
Consulting and Professional Services	\$ 31,534						\$ 31,534	\$ 7,600	\$ 7,021	\$ 10,700	
Information Technology	\$ 6,414		\$ 217				\$ 6,631	\$ 55,800	\$ 3,089	\$ 67,721	
Major Equipment										\$ 8,000	
Other Items of Expense	\$ 1,625		\$ 347				\$ 1,972	\$ 5,100	\$ 2,462	\$ 6,900	
	\$ 394,863	\$ (130)	\$ 36,160				\$ 430,894	\$ 1,151,185	\$ 448,829	\$ 1,134,706	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 13,829						\$ 13,829	\$ 25,000	\$ 9,373	\$ 25,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (22,203)		\$ 22,203				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (3,153)						\$ (3,153)				
	\$ (11,527)		\$ 22,203				\$ 10,676	\$ 25,000	\$ 9,373	\$ 25,000	
Total Expenditures	\$ 2,571,962	\$ (130)	\$ 164,869				\$ 2,736,701	\$ 5,919,679	\$ 3,052,803	\$ 6,517,938	
Excess (Deficit) of Revenues Over Expenditures	\$ 123,895	\$ 19,104	\$ (6,954)				\$ 136,045	\$ (571,217)	\$ (92,691)	\$ (117,570)	
Operating Transfers In (Out)	\$ 10,439		\$ (10,439)				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 656,617	\$ 2,759	\$ 0				\$ 659,375	\$ 659,375	\$ 741,315	\$ 741,315	
Ending Balance (Deficit)	\$ 790,951	\$ 21,862	\$ (17,393)				\$ 795,420	\$ 88,158	\$ 648,624	\$ 623,745	

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

For the month ended December										
Fiscal Year 2012/13									2011/12	
	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	\$ 529,566	\$ 54,368			\$ 0		\$ 583,935	\$ 1,288,658	\$ 662,197	\$ 1,558,915
Traffic & Other Infractions	\$ 69,334						\$ 69,334	\$ 311,925	\$ 116,576	\$ 338,183
Other Criminal Cases	\$ 155,271	\$ 14,609					\$ 169,880	\$ 263,635	\$ 179,907	\$ 282,879
Civil	\$ 119,249	\$ 3,757					\$ 123,006	\$ 333,587	\$ 124,152	\$ 343,403
Family & Children Services	\$ 337,772	\$ 76,606			\$ 0	\$ (3,153)	\$ 411,225	\$ 794,607	\$ 465,665	\$ 858,710
Probate, Guardianship & Mental Health Services		\$ 1,530					\$ 1,530	\$ 800	\$ 5,881	\$ 19,334
Juvenile Dependency Services	\$ 65,195	\$ 70					\$ 65,265	\$ 67,214	\$ 64,573	\$ 68,640
Juvenile Delinquency Services	\$ 34,957	\$ 2,387			\$ 0		\$ 37,344	\$ 90,915	\$ 36,640	\$ 74,400
Other Court Operations	\$ 464,302	\$ 111,023					\$ 575,325	\$ 1,262,578	\$ 579,749	\$ 1,315,238
Court Interpreters	\$ 61,615	\$ 31,906					\$ 93,521	\$ 333,507	\$ 82,959	\$ 305,700
Jury Services	\$ 34,990	\$ 9,001	\$ 13,829				\$ 57,820	\$ 72,620	\$ 42,049	\$ 93,482
Security	\$ 25,172	\$ 92,832					\$ 118,003	\$ 263,999	\$ 136,638	\$ 160,875
Trial Court Operations Program	\$ 1,897,423	\$ 398,089	\$ 13,829		\$ 0	\$ (3,153)	\$ 2,306,188	\$ 5,084,045	\$ 2,496,986	\$ 5,419,759
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 172,661	\$ 1,419					\$ 174,080	\$ 352,831	\$ 208,921	\$ 485,838
Fiscal Services	\$ 125,303	\$ 15,787					\$ 141,090	\$ 247,013	\$ 168,217	\$ 331,844
Human Resources		\$ 108					\$ 108	\$ 720	\$ 40,010	\$ 34,937
Business & Facilities Services		\$ 14,207					\$ 14,207	\$ 33,782	\$ 7,578	\$ 28,849
Information Technology	\$ 99,744	\$ 1,285					\$ 101,029	\$ 201,288	\$ 131,091	\$ 216,711
Court Administration Program	\$ 397,708	\$ 32,805					\$ 430,513	\$ 835,634	\$ 555,817	\$ 1,098,179
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,295,131	\$ 430,894	\$ 13,829		\$ 0	\$ (3,153)	\$ 2,736,701	\$ 5,919,679	\$ 3,052,803	\$ 6,517,938