

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mendocino

Court

FY 12/13 3RD QTR

Fiscal Year and Ending Quarter

FOOTNOTES

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

Mendocino

Court

FY 12/13 3RD QTR

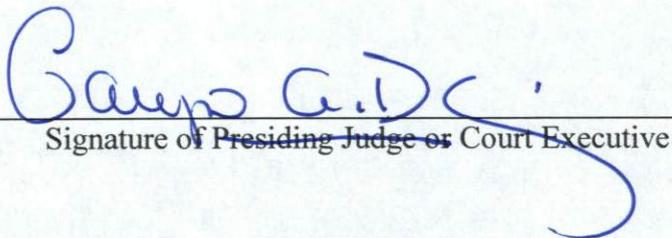
Fiscal Year and Ending Quarter

	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	58.65	

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

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 12/13 3RD QTR

Fiscal Year and Ending Quarter

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

For the month ended March									
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						
Revenue Collected in Advance									
Liabilities For Deposits	\$ 5,480						\$ 2,026	\$ 7,507	\$ 7,205
Jury Fees - Non-Interest							\$ 4,370	\$ 4,370	\$ 11,846
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 5,480						\$ 6,396	\$ 11,876	\$ 19,051
Total Liabilities	\$ 64,764	\$ 0	\$ 0				\$ 1,138,391	\$ 1,203,154	\$ 374,670
Total Fund Balance	\$ 923,462	\$ 25,952	\$ (7,610)					\$ 941,805	\$ 708,176
Total Liabilities and Fund Balance	\$ 988,226	\$ 25,952	\$ (7,610)				\$ 1,138,391	\$ 2,144,959	\$ 1,082,845

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

	For the month ended March								
	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	\$ 162,675	\$ 25,952	\$ (187,300)				\$ 49,504	\$ 50,831	\$ 7,548
Payroll	\$ 0							\$ 0	\$ 1,037
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ 12,403
Civil Filing Fees							\$ 450	\$ 450	\$ 0
Trust							\$ 3,671	\$ 3,671	\$ 43,381
Credit Card									
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850
Cash with County							\$ 861,171	\$ 861,171	\$ 115,352
Cash Outside of the AOC									
Total Cash	\$ 166,525	\$ 25,952	\$ (187,300)				\$ 914,796	\$ 919,973	\$ 183,571
Short Term Investment	\$ 815,199						\$ 223,595	\$ 1,038,793	\$ 664,511
Investment in Financial Institution									
Total Investments	\$ 815,199						\$ 223,595	\$ 1,038,793	\$ 664,511
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 6,377							\$ 6,377	\$ 2,332
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	\$ 0		\$ 179,690					\$ 179,690	\$ 232,122
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 9							\$ 9	\$ 18
Total Receivables	\$ 6,387	\$ 0	\$ 179,690				\$ 0	\$ 186,076	\$ 234,473
Prepaid Expenses - General									\$ 0
Salary and Travel Advances	\$ 116		\$ 0					\$ 116	\$ 291
Counties									
Total Prepaid Expenses	\$ 116		\$ 0					\$ 116	\$ 291
Other Assets									
Total Other Assets									
Total Assets	\$ 988,226	\$ 25,952	\$ (7,610)				\$ 1,138,391	\$ 2,144,959	\$ 1,082,845
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 13,938	\$ 0	\$ 0				\$ 230	\$ 14,168	\$ 13,586
Due to Other Funds	\$ 0		\$ 0				\$ 9	\$ 9	\$ 18
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 99,082	\$ 99,082	\$ 124,706
Due to Other Governments									\$ 0
AB145 Due to Other Government Agency							\$ 145,460	\$ 145,460	\$ 56,200
Due to Other Public Agencies									
Sales and Use Tax	\$ 305							\$ 305	\$ 76
Interest							\$ 15	\$ 15	\$ 22
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 14,242	\$ 0	\$ 0				\$ 244,796	\$ 259,039	\$ 194,608
Civil							\$ 25,913	\$ 25,913	\$ 29,386
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 861,171	\$ 861,171	\$ 115,352
Trust Interest Payable							\$ 114	\$ 114	\$ 134
Miscellaneous Trust									
Total Trust Deposits							\$ 887,198	\$ 887,198	\$ 144,872
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (1,175)							\$ (1,175)	\$ (20,035)
Deferred Compensation Payable	\$ 2,999							\$ 2,999	\$ 4,135
Deductions Payable	\$ 47,203							\$ 47,203	\$ 39,840
Payroll Clearing	\$ (3,987)							\$ (3,987)	\$ (7,802)
Total Payroll Liabilities	\$ 45,041							\$ 45,041	\$ 16,138

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 March									
	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)
General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant							
	\$ (13,375)		\$ 33,918				\$ 20,543	\$ 25,000	\$ 19,219	\$ 25,000
Total Expenditures	\$ 3,857,661	\$ 3,787	\$ 262,198				\$ 4,123,646	\$ 5,919,675	\$ 4,570,870	\$ 6,517,938
Excess (Deficit) of Revenues Over Expenditures	\$ 256,407	\$ 23,194	\$ 2,829				\$ 282,429	\$ 80,387	\$ (33,139)	\$ (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)	\$ 923,462	\$ 25,952	\$ (7,610)				\$ 941,805	\$ 739,762	\$ 708,176	\$ 623,745

**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 March										
	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	\$ 3,198,713	\$ 17,542					\$ 3,216,255	\$ 4,559,813	\$ 3,781,909	\$ 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)	\$ 45,000						\$ 45,000	\$ 60,000	\$ 45,000	\$ 45,000	
Court Interpreter (45.45)	\$ 156,073						\$ 156,073	\$ 170,000	\$ 146,932	\$ 300,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 102,167						\$ 102,167	\$ 123,967	\$ 157,733	\$ 165,176	
Other Miscellaneous	\$ 311,770						\$ 311,770	\$ 445,983		\$ 93,493	
	\$ 3,831,681	\$ 17,542					\$ 3,849,223	\$ 5,373,614	\$ 4,149,533	\$ 5,765,424	
Grants											
AB 1058 Commissioner/Facilitator			\$ 200,456				\$ 200,456	\$ 284,523	\$ 226,720	\$ 272,021	
Other AOC Grants			\$ 64,570				\$ 64,570	\$ 65,129	\$ 21,262	\$ 65,740	
Non-AOC Grants											
			\$ 265,027				\$ 265,027	\$ 349,652	\$ 247,982	\$ 337,761	
Other Financing Sources											
Interest Income	\$ 1,084	\$ 17					\$ 1,100	\$ 2,100	\$ 1,348	\$ 3,400	
Investment Income											
Donations									\$ 42		
Local Fees	\$ 30,818	\$ 8,007					\$ 38,825	\$ 81,700	\$ 35,167	\$ 99,250	
Non-Fee Revenues	\$ 2,915						\$ 2,915	\$ 2,350	\$ 2,378	\$ 9,575	
Enhanced Collections	\$ 3,297						\$ 3,297	\$ 10,000	\$ 5,010	\$ 8,000	
Escheatment	\$ 324						\$ 324				
Prior Year Revenue											
County Program - Restricted		\$ 1,415					\$ 1,415	\$ 2,000	\$ 1,627	\$ 2,200	
Reimbursement Other	\$ 12,792						\$ 12,792	\$ 10,000	\$ 3,848	\$ 9,000	
Sale of Fixed Assets									\$ 4,820	\$ 4,200	
Other Miscellaneous	\$ 231,156						\$ 231,156	\$ 168,650	\$ 85,974	\$ 161,555	
	\$ 282,386	\$ 9,438					\$ 291,825	\$ 276,800	\$ 140,215	\$ 297,183	
Total Revenues	\$ 4,114,068	\$ 26,980	\$ 265,027				\$ 4,406,075	\$ 6,000,066	\$ 4,537,730	\$ 6,400,366	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,005,706		\$ 123,951				\$ 2,129,657	\$ 2,921,373	\$ 2,354,521	\$ 3,070,337	
Temp Help											
Overtime											
Staff Benefits	\$ 1,228,987		\$ 50,019				\$ 1,279,006	\$ 1,822,121	\$ 1,410,652	\$ 2,287,895	
	\$ 3,234,693		\$ 173,970				\$ 3,408,663	\$ 4,743,494	\$ 3,765,173	\$ 5,358,232	
Operating Expenses and Equipment											
General Expense	\$ 111,974		\$ 7,011				\$ 118,986	\$ 163,817	\$ 96,666	\$ 139,583	
Printing	\$ 21,225						\$ 21,225	\$ 47,750	\$ 12,156	\$ 28,650	
Telecommunications	\$ 25,844						\$ 25,844	\$ 40,250	\$ 28,077	\$ 41,688	
Postage	\$ 14,796		\$ 457				\$ 15,253	\$ 41,820	\$ 26,645	\$ 49,300	
Insurance	\$ 1,493						\$ 1,493	\$ 1,756	\$ 1,588	\$ 1,889	
In-State Travel	\$ 1,062		\$ 398				\$ 1,460	\$ 7,300	\$ 4,807	\$ 6,877	
Out-of-State Travel									\$ 1,327		
Training			\$ 495				\$ 495	\$ 375	\$ 425	\$ 600	
Security Services	\$ 136,755		\$ 5,216				\$ 141,972	\$ 223,000	\$ 170,377	\$ 110,610	
Facility Operations	\$ 55,067						\$ 55,067	\$ 90,600	\$ 57,941	\$ 89,600	
Utilities											
Contracted Services	\$ 204,957	\$ 3,787	\$ 40,167				\$ 248,911	\$ 466,017	\$ 353,593	\$ 572,587	
Consulting and Professional Services	\$ 34,082						\$ 34,082	\$ 7,600	\$ 7,196	\$ 10,700	
Information Technology	\$ 25,753		\$ 217				\$ 25,970	\$ 55,800	\$ 21,835	\$ 67,721	
Major Equipment									\$ 0	\$ 8,000	
Other Items of Expense	\$ 3,336		\$ 347				\$ 3,683	\$ 5,100	\$ 3,845	\$ 6,900	
	\$ 636,343	\$ 3,787	\$ 54,309				\$ 694,439	\$ 1,151,185	\$ 786,478	\$ 1,134,706	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 23,696						\$ 23,696	\$ 25,000	\$ 19,219	\$ 25,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (33,918)		\$ 33,918				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (3,153)						\$ (3,153)				

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

	For the month ended March									
	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	\$ 789,971	\$ 99,728					\$ 889,699	\$ 1,288,658	\$ 961,998	\$ 1,558,915
Traffic & Other Infractions	\$ 100,976					\$ 0	\$ 100,976	\$ 311,925	\$ 173,549	\$ 338,183
Other Criminal Cases	\$ 231,585	\$ 32,230					\$ 263,814	\$ 263,635	\$ 271,758	\$ 282,879
Civil	\$ 177,893	\$ 5,180					\$ 183,073	\$ 333,587	\$ 180,906	\$ 343,403
Family & Children Services	\$ 492,314	\$ 104,706					\$ 593,867	\$ 794,607	\$ 663,184	\$ 858,710
Probate, Guardianship & Mental Health Services		\$ 2,333				\$ 0	\$ 2,333	\$ 800	\$ 6,781	\$ 19,334
Juvenile Dependency Services	\$ 96,932	\$ 140					\$ 97,072	\$ 67,214	\$ 94,658	\$ 68,640
Juvenile Delinquency Services	\$ 53,260	\$ 4,553				\$ 0	\$ 57,813	\$ 90,915	\$ 53,072	\$ 74,400
Other Court Operations	\$ 685,284	\$ 163,000					\$ 848,284	\$ 1,262,578	\$ 920,395	\$ 1,315,238
Court Interpreters	\$ 90,800	\$ 50,083					\$ 140,883	\$ 333,507	\$ 129,437	\$ 305,700
Jury Services	\$ 52,933	\$ 34,565	\$ 23,696				\$ 111,194	\$ 72,620	\$ 90,227	\$ 93,482
Security	\$ 37,431	\$ 142,660					\$ 180,090	\$ 263,999	\$ 206,658	\$ 160,875
Trial Court Operations Program	\$ 2,809,379	\$ 639,177	\$ 23,696			\$ 0	\$ 3,469,099	\$ 5,084,045	\$ 3,752,624	\$ 5,419,759
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 265,375	\$ 2,063					\$ 267,439	\$ 352,831	\$ 328,686	\$ 485,838
Fiscal Services	\$ 185,635	\$ 27,246					\$ 212,881	\$ 247,013	\$ 245,799	\$ 331,844
Human Resources		\$ 286					\$ 286	\$ 720	\$ 40,120	\$ 34,937
Business & Facilities Services		\$ 19,137					\$ 19,137	\$ 33,782	\$ 12,773	\$ 28,849
Information Technology	\$ 148,274	\$ 6,530					\$ 154,804	\$ 201,288	\$ 190,868	\$ 216,711
Court Administration Program	\$ 599,284	\$ 55,263					\$ 654,547	\$ 835,634	\$ 818,246	\$ 1,098,179
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,408,663	\$ 694,439	\$ 23,696			\$ 0	\$ 4,123,646	\$ 5,919,679	\$ 4,570,870	\$ 6,517,938