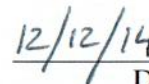


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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 1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Mendocino

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Court

14/15 Qtr 1

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Mendocino

Court

14/15 Qtr 1

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	59.50	58.50			

<sup>1</sup> 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 2014/15

2013/14

	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						
<b>ASSETS</b>									
Operations	\$ 20,785	\$ 51,302	\$ (87,208)				\$ 36,382	\$ 21,262	\$ 46,453
Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,117)	\$ (1,117)	\$ (9,622)
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	\$ 24,635	\$ 51,302	\$ (87,208)				\$ 741,441	\$ 730,171	\$ 901,852
Short Term Investment	\$ 1,640,290						\$ 406,753	\$ 2,047,043	\$ 2,203,779
Investment in Financial Institution									
Total Investments	\$ 1,640,290						\$ 406,753	\$ 2,047,043	\$ 2,203,779
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 112
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	\$ 69,055					\$ 171,014	\$ 143,802
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 2							\$ 2	\$ 8
Total Receivables	\$ 101,961	\$ 0	\$ 69,055				\$ 0	\$ 171,016	\$ 143,923
Prepaid Expenses - General			\$ 0					\$ 0	\$ 0
Salary and Travel Advances	\$ 10,000		\$ 0					\$ 10,000	\$ 0
Counties									
Total Prepaid Expenses	\$ 10,000		\$ 0					\$ 10,000	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,776,886	\$ 51,302	\$ (18,153)				\$ 1,148,194	\$ 2,958,230	\$ 3,249,554
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0		\$ 0				\$ 2	\$ 2	\$ 8
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 93,075	\$ 93,075	\$ 89,217
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 339,986	\$ 339,986	\$ 139,692
Due to Other Public Agencies									
Sales and Use Tax	\$ 4,635							\$ 4,635	\$ 219
Interest							\$ 6	\$ 6	\$ 10
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 4,635		\$ 0				\$ 433,070	\$ 437,704	\$ 229,146
Civil							\$ 6,498	\$ 6,498	\$ 1,600
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 706,176	\$ 706,176	\$ 861,171
Trust Interest Payable							\$ 124	\$ 124	\$ 107
Miscellaneous Trust									
Total Trust Deposits							\$ 712,798	\$ 712,798	\$ 862,878
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (238)							\$ (238)	\$ (58,605)
Deferred Compensation Payable	\$ 10,419							\$ 10,419	\$ 3,072
Deductions Payable	\$ 94,210							\$ 94,210	\$ 49,949
Payroll Clearing	\$ 0							\$ 0	\$ (2,024)
Total Payroll Liabilities	\$ 104,391		\$ 0					\$ 104,391	\$ (7,608)
Revenue Collected in Advance									
Liabilities For Deposits	\$ 896						\$ 2,176	\$ 3,072	\$ 3,072
Jury Fees - Non-Interest							\$ 150	\$ 150	\$ 2,012
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 896						\$ 2,326	\$ 3,222	\$ 5,085
Total Liabilities	\$ 109,922		\$ 0				\$ 1,148,194	\$ 1,258,117	\$ 1,089,500
Total Fund Balance	\$ 1,666,964	\$ 51,302	\$ (18,153)					\$ 1,700,113	\$ 2,160,053
Total Liabilities and Fund Balance	\$ 1,776,886	\$ 51,302	\$ (18,153)				\$ 1,148,194	\$ 2,958,230	\$ 3,249,554

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

For the month ended September										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 244,021	\$ 44,276				\$ 0	\$ 288,298	\$ 1,344,866	\$ 233,873	\$ 1,386,013
Traffic & Other Infractions	\$ 54,395	\$ 3,856					\$ 58,250	\$ 279,804	\$ 38,592	\$ 294,940
Other Criminal Cases	\$ 64,010	\$ 3,505					\$ 67,515	\$ 383,725	\$ 74,884	\$ 266,509
Civil	\$ 53,046	\$ 3,777					\$ 56,823	\$ 290,186	\$ 45,445	\$ 328,787
Family & Children Services	\$ 135,729	\$ 35,492				\$ 0	\$ 171,221	\$ 830,465	\$ 155,622	\$ 823,010
Probate, Guardianship & Mental Health Services		\$ 616					\$ 616	\$ 4,635	\$ 909	\$ 8,300
Juvenile Dependency Services	\$ 25,410	\$ 120					\$ 25,530	\$ 124,968	\$ 25,350	\$ 67,550
Juvenile Delinquency Services	\$ 20,096	\$ 135					\$ 20,231	\$ 153,011	\$ 13,941	\$ 95,451
Other Court Operations	\$ 174,295	\$ 26,815					\$ 201,110	\$ 1,183,204	\$ 202,237	\$ 1,281,087
Court Interpreters	\$ 26,090	\$ 26,425					\$ 52,515	\$ 357,815	\$ 43,945	\$ 268,524
Jury Services	\$ 12,882	\$ 4,471	\$ 1,370				\$ 18,724	\$ 224,787	\$ 23,702	\$ 146,108
Security	\$ 10,604	\$ 37,724					\$ 48,328	\$ 257,081	\$ 40,692	\$ 271,368
Trial Court Operations Program	\$ 820,577	\$ 187,213	\$ 1,370			\$ 0	\$ 1,009,160	\$ 5,434,547	\$ 899,191	\$ 5,237,647
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 59,665	\$ 203					\$ 59,869	\$ 354,074	\$ 74,510	\$ 354,876
Fiscal Services	\$ 60,140	\$ 7,610					\$ 67,750	\$ 314,248	\$ 59,846	\$ 225,104
Human Resources	\$ 12,562	\$ 3,626					\$ 16,188	\$ 76,631	\$ 4,122	\$ 86,463
Business & Facilities Services		\$ (2,290)					\$ (2,290)	\$ 132,066	\$ 2,330	\$ 44,373
Information Technology	\$ 55,819	\$ 266,853					\$ 322,672	\$ 723,775	\$ 48,146	\$ 513,801
Court Administration Program	\$ 188,186	\$ 276,003					\$ 464,189	\$ 1,600,794	\$ 188,954	\$ 1,224,617
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,008,763	\$ 463,216	\$ 1,370			\$ 0	\$ 1,473,349	\$ 7,035,341	\$ 1,088,145	\$ 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 September											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 2,202,739	\$ 5,012					\$ 2,207,751	\$ 4,621,992	\$ 1,900,618	\$ 4,486,842	
Improvement and Modernization Fund								\$ 12,166		\$ 13,919	
Judges' Compensation (45.25)	\$ 15,000						\$ 15,000	\$ 60,000	\$ 15,000	\$ 60,000	
Court Interpreter (45.45)	\$ 43,102						\$ 43,102	\$ 210,000	\$ 40,927	\$ 245,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 567						\$ 567	\$ 295,498	\$ 61,461	\$ 219,386	
Other Miscellaneous								\$ 311,770		\$ 311,770	
	\$ 2,261,408	\$ 5,012					\$ 2,266,420	\$ 5,511,426	\$ 2,018,006	\$ 5,336,917	
Grants											
AB 1058 Commissioner/Facilitator			\$ 14,300				\$ 14,300	\$ 272,887	\$ 31,065	\$ 294,683	
Other AOC Grants			\$ 26,510				\$ 26,510	\$ 76,783	\$ 9,625	\$ 75,403	
Non-AOC Grants											
			\$ 40,809				\$ 40,809	\$ 349,670	\$ 40,689	\$ 370,086	
Other Financing Sources											
Interest Income	\$ (1,624)	\$ 0					\$ (1,624)	\$ 2,040	\$ 28	\$ 2,025	
Investment Income											
Donations											
Local Fees	\$ (190,205)						\$ (190,205)	\$ 54,000	\$ (15,220)	\$ 40,935	
Non-Fee Revenues	\$ 110						\$ 110	\$ 2,850	\$ 104	\$ 3,175	
Enhanced Collections								\$ 6,000		\$ 10,447	
Escheatment								\$ 1,880			
Prior Year Revenue											
County Program - Restricted		\$ 326					\$ 326	\$ 1,950	\$ 579	\$ 1,800	
Reimbursement Other								\$ 8,300		\$ 14,800	
Sale of Fixed Assets											
Other Miscellaneous	\$ (21,779)						\$ (21,779)	\$ 168,500	\$ 28	\$ 362,830	
	\$ (213,497)	\$ 326					\$ (213,171)	\$ 245,520	\$ (14,481)	\$ 436,012	
Total Revenues	\$ 2,047,911	\$ 5,338	\$ 40,809				\$ 2,094,058	\$ 6,106,616	\$ 2,044,214	\$ 6,143,015	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 607,383		\$ 21,275				\$ 628,658	\$ 2,991,240	\$ 603,075	\$ 3,037,948	
Temp Help											
Overtime											
Staff Benefits	\$ 375,780		\$ 4,325				\$ 380,105	\$ 1,980,612	\$ 358,256	\$ 1,872,049	
	\$ 983,163		\$ 25,600				\$ 1,008,763	\$ 4,971,852	\$ 961,332	\$ 4,909,997	
Operating Expenses and Equipment											
General Expense	\$ 56,857		\$ 2,152				\$ 59,009	\$ 332,427	\$ 14,575	\$ 205,107	
Printing	\$ 9,439						\$ 9,439	\$ 51,245	\$ 1,804	\$ 45,825	
Telecommunications	\$ 6,584						\$ 6,584	\$ 40,118	\$ 2,682	\$ 38,730	
Postage	\$ 4,541						\$ 4,541	\$ 28,365	\$ 5,627	\$ 38,265	
Insurance	\$ 329						\$ 329	\$ 3,600		\$ 1,630	
In-State Travel	\$ 4,747		\$ 592				\$ 5,339	\$ 29,990	\$ 1,417	\$ 18,317	
Out-of-State Travel									\$ 1,694		
Training			\$ 660				\$ 660	\$ 111,460		\$ 375	
Security Services	\$ 36,087		\$ 1,426				\$ 37,512	\$ 213,000	\$ 30,137	\$ 228,100	
Facility Operations	\$ 26,077						\$ 26,077	\$ 128,362	\$ 6,757	\$ 89,500	
Utilities											
Contracted Services	\$ 66,705		\$ 26,510				\$ 93,215	\$ 586,157	\$ 55,737	\$ 450,057	
Consulting and Professional Services	\$ 2,555						\$ 2,555	\$ 32,700	\$ 140	\$ 23,500	
Information Technology	\$ 217,398						\$ 217,398	\$ 342,093	\$ 595	\$ 306,882	
Major Equipment	\$ (211)						\$ (211)	\$ 77,246		\$ 54,179	
Other Items of Expense	\$ 769						\$ 769	\$ 5,395	\$ 340	\$ 5,750	
	\$ 431,878		\$ 31,339				\$ 463,216	\$ 1,982,158	\$ 121,505	\$ 1,506,217	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,370						\$ 1,370	\$ 81,331	\$ 5,308	\$ 46,050	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,024)		\$ 2,024				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (654)		\$ 2,024				\$ 1,370	\$ 81,331	\$ 5,308	\$ 46,050	
Total Expenditures	\$ 1,414,387		\$ 58,963				\$ 1,473,349	\$ 7,035,341	\$ 1,088,145	\$ 6,462,264	
Excess (Deficit) of Revenues Over Expenditures	\$ 633,524	\$ 5,338	\$ (18,153)				\$ 620,709	\$ (928,725)	\$ 956,069	\$ (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)	\$ 1,666,964	\$ 51,302	\$ (18,153)				\$ 1,700,113	\$ 150,679	\$ 2,160,053	\$ 884,736	