

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.

Gaym A. De  
Signature of Presiding Judge or Court Executive

7-6-11  
Date

Mendocino County

Court

2010-2011 September 31, 2010

Fiscal Year and Ending Quarter

Mendocino Superior Court  
Trial Court Operations Fund  
Balance Sheet  
(Unaudited)

	For the month ended Sep								
	Fiscal Year 2010/11							2009/10	
	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						
<b>ASSETS</b>									
Operations	\$ 80,273	\$ 7	\$ (53,719)				\$ 3,931	\$ 30,492	\$ 183,307
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution							\$ 17,386	\$ 17,386	\$ 148,041
Civil Filing Fees							\$ 0	\$ 0	\$ 103,659
Trust							\$ 213,177	\$ 213,177	\$ 71,588
Credit Card								\$ 3,950	\$ 2,850
Cash on Hand	\$ 3,950							\$ 3,950	\$ 2,850
Cash with County							\$ 204,165	\$ 204,165	\$ 395,311
Total Cash	\$ 84,223	\$ 7	\$ (53,719)				\$ 438,659	\$ 469,170	\$ 904,756
Short Term Investment	\$ 593,374	\$ 0					\$ 144,265	\$ 737,639	\$ 424,888
Investment in Financial Institution									
Total Investments	\$ 593,374	\$ 0					\$ 144,265	\$ 737,639	\$ 424,888
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 2,151							\$ 2,151	\$ 2,515
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 125							\$ 125	\$ 132
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0		\$ 52,253					\$ 52,253	\$ 68,187
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 2,276	\$ 0	\$ 52,253				\$ 0	\$ 54,529	\$ 70,834
Prepaid Expenses - General	\$ 1,265							\$ 1,265	\$ 0
Salary and Travel Advances	\$ 0		\$ 36					\$ 36	\$ 0
Counties									
Total Prepaid Expenses	\$ 1,265		\$ 36					\$ 1,301	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 681,137	\$ 7	\$ (1,430)				\$ 582,924	\$ 1,262,638	\$ 1,400,479
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 120,636	\$ 0	\$ 0				\$ 66	\$ 120,702	\$ 0
Due to Other Funds	\$ 0		\$ 0				\$ 125	\$ 125	\$ 132
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 96,097	\$ 96,097	\$ 103,659
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 69,397	\$ 69,397	\$ 148,035
Due to Other Public Agencies									
Sales and Use Tax	\$ 233							\$ 233	\$ 1,272
Interest							\$ 42	\$ 42	\$ 10
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 120,870	\$ 0	\$ 0				\$ 165,727	\$ 286,596	\$ 253,109
Civil							\$ 202,392	\$ 202,392	\$ 58,403
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 204,165	\$ 204,165	\$ 395,311
Trust Interest Payable							\$ 172	\$ 172	\$ 126
Miscellaneous Trust									
Total Trust Deposits							\$ 406,729	\$ 406,729	\$ 453,840
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (109,801)							\$ (109,801)	\$ (21,259)
Deferred Compensation Payable	\$ 6,368							\$ 6,368	\$ 8,002
Deductions Payable	\$ 0							\$ 0	\$ 41,882
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (103,433)							\$ (103,433)	\$ 28,626
Revenue Collected in Advance									
Liabilities For Deposits	\$ 8,467						\$ 1,636	\$ 10,103	\$ 7,379
Jury Fees - Non-Interest							\$ 8,832	\$ 8,832	\$ 11,286
Fees - Partial Payment & Overpayment								\$ 0	\$ 0
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 8,467						\$ 10,468	\$ 18,935	\$ 18,665
Total Liabilities	\$ 25,903	\$ 0	\$ 0				\$ 582,924	\$ 608,827	\$ 754,240
Fund Balance - Restricted	\$ 290,151	\$ 7						\$ 290,158	\$ 19,153
Fund Balance - Unrestricted									
Designated	\$ 0							\$ 0	\$ 441,485
Undesignated	\$ 0	\$ 0	\$ 0					\$ 0	\$ 58,407
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 365,083	\$ 0	\$ (1,430)					\$ 363,653	\$ 127,194
Total Fund Balance	\$ 655,234	\$ 7	\$ (1,430)					\$ 653,811	\$ 646,239
Total Liabilities and Fund Balance	\$ 681,137	\$ 7	\$ (1,430)				\$ 582,924	\$ 1,262,638	\$ 1,400,479

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

For the month ended Sep											
Fiscal Year 2010/11										2009/10	
	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	\$ 1,322,774						\$ 1,322,774	\$ 6,838,434	\$ 1,562,758	\$ 6,546,798	
Trial Court Improvement Fund	\$ 11,419						\$ 11,419	\$ 17,166	\$ 0	\$ 16,666	
Judicial Administration Efficiency & Mod Fund									\$ 19,500	\$ 39,000	
Judges' Compensation (45.25)	\$ 15,000						\$ 15,000	\$ 60,000	\$ 15,000	\$ 60,000	
Court Interpreter (45.45)	\$ 114,819						\$ 114,819	\$ 423,110	\$ 104,373	\$ 370,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 40,781						\$ 40,781	\$ 186,705	\$ 24,162	\$ 178,550	
Other Miscellaneous										\$ 41,521	
	\$ 1,504,793						\$ 1,504,793	\$ 7,525,415	\$ 1,725,793	\$ 7,252,535	
Grants											
AB 1058 Commissioner/Facilitator			\$ 22,425				\$ 22,425	\$ 272,021	\$ 25,776	\$ 302,223	
Other AOC Grants			\$ 8,712				\$ 8,712	\$ 69,000	\$ 14,708	\$ 65,000	
Non-AOC Grants											
			\$ 31,138				\$ 31,138	\$ 341,021	\$ 40,484	\$ 367,223	
Other Financing Sources											
Interest Income	\$ 266	\$ 0					\$ 266	\$ 3,000	\$ 131	\$ 28,000	
Investment Income									\$ 1,500	\$ 3,000	
Donations									\$ 0	\$ 412,300	
Local Fees	\$ (29,996)	\$ 0					\$ (29,996)	\$ 88,600	\$ 2,821	\$ 52,188	
Non-Fee Revenues	\$ 2,346						\$ 2,346	\$ 7,200		\$ 15,000	
Enhanced Collections										\$ 6,000	
Escheatment										\$ 15,000	
Prior Year Revenue										\$ 12,000	
County Program - Restricted										\$ 12,000	
Reimbursement Other	\$ (3,434)						\$ (3,434)	\$ 22,500	\$ 0	\$ 15,000	
Sale of Fixed Assets										\$ 6,000	
Other Miscellaneous	\$ 12						\$ 12	\$ 7,000	\$ 962	\$ 6,000	
	\$ (30,806)	\$ 0					\$ (30,806)	\$ 138,050	\$ 5,414	\$ 527,788	
<b>Total Revenues</b>	<b>\$ 1,473,987</b>	<b>\$ 0</b>	<b>\$ 31,138</b>				<b>\$ 1,505,124</b>	<b>\$ 8,004,486</b>	<b>\$ 1,771,691</b>	<b>\$ 8,147,546</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 720,763		\$ 12,257				\$ 733,020	\$ 3,531,203	\$ 820,775	\$ 3,454,447	
Temp Help	\$ (26)						\$ (26)				
Overtime											
Staff Benefits	\$ 410,692		\$ 6,981				\$ 417,674	\$ 2,118,740	\$ 462,197	\$ 2,301,867	
	\$ 1,131,429		\$ 19,238				\$ 1,150,668	\$ 5,649,943	\$ 1,282,972	\$ 5,756,314	
Operating Expenses and Equipment											
General Expense	\$ 10,801		\$ (912)				\$ 9,889	\$ 185,174	\$ 31,029	\$ 199,030	
Printing	\$ 936						\$ 936	\$ 52,600	\$ 4,378	\$ 38,350	
Telecommunications	\$ 841						\$ 841	\$ 50,500	\$ 8,321	\$ 55,645	
Postage	\$ 2,808		\$ 15				\$ 2,823	\$ 44,000	\$ 5,055	\$ 44,550	
Insurance								\$ 1,600		\$ 2,300	
In-State Travel	\$ (1,453)		\$ 1,643				\$ 190	\$ 7,177	\$ 2,520	\$ 14,750	
Out-of-State Travel											
Training	\$ (535)		\$ 1,140				\$ 605	\$ 1,665	\$ 575	\$ 500	
Security Services	\$ (72,960)		\$ 406				\$ (72,554)	\$ 1,079,000	\$ 57,500	\$ 1,138,120	
Facility Operations	\$ 616						\$ 616	\$ 7,300	\$ 1,977	\$ 8,085	
Utilities											
Contracted Services	\$ 35,794	\$ 0	\$ 7,190				\$ 42,984	\$ 708,462	\$ 156,024	\$ 627,705	
Consulting and Professional Services	\$ (1,459)						\$ (1,459)	\$ 151,020	\$ 69,614	\$ 151,190	
Information Technology	\$ 4,381						\$ 4,381	\$ 52,800	\$ 8,620	\$ 111,500	
Major Equipment								\$ 7,500			
Other Items of Expense	\$ (980)						\$ (980)	\$ 6,150	\$ 1,599	\$ 6,300	
	\$ (21,210)	\$ 0	\$ 9,482				\$ (11,728)	\$ 2,354,948	\$ 347,212	\$ 2,398,025	
Special Items of Expense											
Grand Jury									\$ 50		
Jury Costs	\$ 2,532						\$ 2,532	\$ 60,000	\$ 14,263	\$ 49,400	
Judgements, Settlements and Claims											
Debt Service											
Other											
Internal Cost Recovery	\$ (3,848)		\$ 3,848				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (1,316)		\$ 3,848				\$ 2,532	\$ 60,000	\$ 14,313	\$ 49,400	
<b>Total Expenditures</b>	<b>\$ 1,108,903</b>	<b>\$ 0</b>	<b>\$ 32,568</b>				<b>\$ 1,141,471</b>	<b>\$ 8,064,891</b>	<b>\$ 1,644,497</b>	<b>\$ 8,203,739</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 365,083	\$ 0	\$ (1,430)				\$ 363,653	\$ (60,405)	\$ 127,194	\$ (56,193)	
Operating Transfers In (Out)	\$ 0						\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 290,151	\$ 7	\$ 0				\$ 290,158	\$ 290,158	\$ 519,045	\$ 519,045	
Ending Balance (Deficit)	\$ 655,234	\$ 7	\$ (1,430)				\$ 653,811	\$ 229,753	\$ 646,239	\$ 462,852	

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

For the month ended Sep									
Fiscal Year 2010/11								2009/10	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	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	\$ 311,078	\$ 23,389		\$ 0		\$ 334,467	\$ 1,509,273	\$ 397,674	\$ 1,640,752
Traffic & Other Infractions	\$ 90,660	\$ (1,783)				\$ 88,877	\$ 378,908	\$ 92,891	\$ 258,700
Other Criminal Cases	\$ 62,784	\$ 929				\$ 63,713	\$ 320,548	\$ 117,219	\$ 363,292
Civil	\$ 50,277	\$ 739				\$ 51,016	\$ 328,117	\$ 69,115	\$ 220,696
Family & Children Services	\$ 130,093	\$ 5,966		\$ 0		\$ 136,059	\$ 985,611	\$ 139,852	\$ 862,925
Probate, Guardianship & Mental Health Services	\$ 6,602	\$ 163				\$ 6,765	\$ 42,115	\$ 11,148	\$ 39,001
Juvenile Dependency Services	\$ 28,209					\$ 28,209	\$ 62,971	\$ 17,998	\$ 29,418
Juvenile Delinquency Services		\$ 1,412		\$ 0		\$ 1,412	\$ 139,600	\$ 3,574	\$ 49,418
Other Court Operations	\$ 182,686	\$ 9,412				\$ 192,098	\$ 1,403,978	\$ 290,224	\$ 1,662,627
Court Interpreters	\$ 29,023	\$ 11,689				\$ 40,712	\$ 429,403	\$ 111,203	\$ 357,967
Jury Services	\$ 13,741	\$ 3,119	\$ 2,532			\$ 19,392	\$ 184,400	\$ 37,100	\$ 145,498
Security	\$ 9,471	\$ (72,554)				\$ (63,084)	\$ 1,137,520	\$ 67,565	\$ 1,269,053
Trial Court Operations Program	\$ 914,623	\$ (17,519)	\$ 2,532	\$ 0		\$ 899,636	\$ 6,922,444	\$ 1,355,562	\$ 6,899,347
Enhanced Collections									\$ 52,188
Other Non-Court Operations									\$ 52,188
Non-Court Operations Program									\$ 52,188
Executive Office	\$ 86,446	\$ 944				\$ 87,390	\$ 374,891	\$ 105,360	\$ 466,835
Fiscal Services	\$ 69,151	\$ 3,817				\$ 72,968	\$ 305,909	\$ 85,107	\$ 362,177
Human Resources	\$ 26,159	\$ 178				\$ 26,337	\$ 127,196	\$ 26,506	\$ 119,971
Business & Facilities Services		\$ 806				\$ 806	\$ 69,433	\$ 18,472	\$ 66,527
Information Technology	\$ 54,289	\$ 45				\$ 54,334	\$ 265,018	\$ 53,490	\$ 236,694
Court Administration Program	\$ 236,044	\$ 5,791				\$ 241,835	\$ 1,142,447	\$ 288,935	\$ 1,252,204
Prior Year Adjustments Not Posted to a Program									
<b>Total</b>	\$ 1,150,668	\$ (11,728)	\$ 2,532	\$ 0		\$ 1,141,471	\$ 8,064,891	\$ 1,644,497	\$ 8,203,739