

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.

Gary A. De
Signature of Presiding Judge or Court Executive

7-6-11
Date

Mendocino County

Court

2010-2011 December 31, 2010

Fiscal Year and Ending Quarter

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

For the month ended Dec									
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						
ASSETS									
Operations	\$ 42,753	\$ 8	\$ (125,738)				\$ 2,374	\$ (80,604)	\$ 57,919
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution							\$ 13,816	\$ 13,816	\$ 153,809
Civil Filing Fees							\$ 0	\$ 0	\$ 98,180
Trust							\$ 219,798	\$ 219,798	\$ 235,904
Credit Card									
Cash on Hand	\$ 3,950							\$ 3,950	\$ 5,400
Cash with County							\$ 204,165	\$ 204,165	\$ 362,845
Total Cash	\$ 46,703	\$ 8	\$ (125,738)				\$ 440,152	\$ 361,124	\$ 914,056
Short Term Investment	\$ 672,291	\$ 0					\$ 163,848	\$ 836,139	\$ 550,821
Investment in Financial Institution									
Total Investments	\$ 672,291	\$ 0					\$ 163,848	\$ 836,139	\$ 550,821
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 4,340							\$ 4,340	\$ 1,841
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 127						\$ 0	\$ 127	\$ 93
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	
Due From State	\$ 0		\$ 115,446					\$ 115,446	\$ 113,736
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 4,467	\$ 0	\$ 115,446				\$ 0	\$ 119,914	\$ 115,671
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	\$ 724,725	\$ 8	\$ (10,256)				\$ 604,001	\$ 1,318,478	\$ 1,580,548
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 69,139	\$ 0	\$ 3,036				\$ 0	\$ 72,175	\$ 899
Due to Other Funds	\$ 0		\$ 0				\$ 127	\$ 127	\$ 93
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	
TC145 Liability							\$ 114,192	\$ 114,192	\$ 98,180
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 65,730	\$ 65,730	\$ 153,801
Due to Other Public Agencies									
Sales and Use Tax	\$ 252							\$ 252	\$ 1,298
Interest							\$ 39	\$ 39	\$ 35
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 69,391	\$ 0	\$ 3,036				\$ 180,088	\$ 252,515	\$ 254,304
Civil							\$ 207,297	\$ 207,297	\$ 218,446
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 204,165	\$ 204,165	\$ 362,845
Trust Interest Payable							\$ 213	\$ 213	\$ 145
Miscellaneous Trust									
Total Trust Deposits							\$ 411,675	\$ 411,675	\$ 581,436
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (9,050)							\$ (9,050)	\$ (9,143)
Deferred Compensation Payable	\$ 6,538							\$ 6,538	\$ 7,713
Deductions Payable	\$ 39,573							\$ 39,573	\$ 42,444
Payroll Clearing	\$ 0							\$ 0	\$ (27,366)
Total Payroll Liabilities	\$ 37,061							\$ 37,061	\$ 13,648
Revenue Collected in Advance									
Liabilities For Deposits	\$ 10,611						\$ 2,026	\$ 12,638	\$ 7,379
Jury Fees - Non-Interest							\$ 10,211	\$ 10,211	\$ 15,557
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 10,611		\$ 0				\$ 12,238	\$ 22,849	\$ 22,936
Total Liabilities	\$ 117,063	\$ 0	\$ 3,036				\$ 604,001	\$ 724,100	\$ 872,325
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.	\$ 317,511	\$ 0	\$ (13,292)					\$ 304,219	\$ 189,178
Total Fund Balance	\$ 607,662	\$ 8	\$ (13,292)					\$ 594,377	\$ 708,223
Total Liabilities and Fund Balance	\$ 724,725	\$ 8	\$ (10,256)				\$ 604,001	\$ 1,318,478	\$ 1,580,548

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

For the month ended Dec											
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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,364,859						\$ 3,364,859	\$ 6,838,434	\$ 3,483,411	\$ 6,546,798	
Trial Court Improvement Fund	\$ 11,419						\$ 11,419	\$ 17,166	\$ 0	\$ 16,666	
Judicial Administration Efficiency & Mod Fund									\$ 39,000	\$ 39,000	
Judges' Compensation (45.25)	\$ 30,000						\$ 30,000	\$ 60,000	\$ 30,000	\$ 60,000	
Court Interpreter (45.45)	\$ 162,932						\$ 162,932	\$ 423,110	\$ 247,345	\$ 370,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 70,174						\$ 70,174	\$ 186,705	\$ 66,176	\$ 178,550	
Other Miscellaneous	\$ 7,840						\$ 7,840			\$ 41,521	
	\$ 3,647,224						\$ 3,647,224	\$ 7,525,415	\$ 3,865,932	\$ 7,252,535	
Grants											
AB 1058 Commissioner/Facilitator			\$ 96,944				\$ 96,944	\$ 272,021	\$ 89,537	\$ 302,223	
Other AOC Grants			\$ 17,661				\$ 17,661	\$ 69,000	\$ 14,708	\$ 65,000	
Non-AOC Grants											
			\$ 114,605				\$ 114,605	\$ 341,021	\$ 104,245	\$ 367,223	
Other Financing Sources											
Interest Income	\$ 888	\$ 0					\$ 888	\$ 3,000	\$ 1,251	\$ 28,000	
Investment Income											
Donations									\$ 7,500	\$ 3,000	
Local Fees	\$ 24,472	\$ 8,908					\$ 33,380	\$ 88,600	\$ 47,242	\$ 412,300	
Non-Fee Revenues	\$ 4,385						\$ 4,385	\$ 9,750	\$ 5,436	\$ 11,300	
Enhanced Collections	\$ 1,124						\$ 1,124	\$ 7,200		\$ 52,188	
Escheatment											
Prior Year Revenue									\$ 2,550		
County Program - Restricted											
Reimbursement Other	\$ 0						\$ 0	\$ 22,500	\$ 78	\$ 15,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 452						\$ 452	\$ 7,000	\$ 30,962	\$ 6,000	
	\$ 31,321	\$ 8,908					\$ 40,230	\$ 138,050	\$ 95,018	\$ 527,788	
Total Revenues	\$ 3,678,545	\$ 8,908	\$ 114,605				\$ 3,802,058	\$ 8,004,486	\$ 4,065,195	\$ 8,147,546	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,632,832		\$ 54,645				\$ 1,687,477	\$ 3,531,203	\$ 1,831,272	\$ 3,454,447	
Temp Help	\$ (26)						\$ (26)				
Overtime											
Staff Benefits	\$ 962,436		\$ 32,140				\$ 994,576	\$ 2,118,740	\$ 1,005,328	\$ 2,301,867	
	\$ 2,595,241		\$ 86,785				\$ 2,682,027	\$ 5,649,943	\$ 2,836,600	\$ 5,756,314	
Operating Expenses and Equipment											
General Expense	\$ 57,014		\$ (349)				\$ 56,666	\$ 185,174	\$ 72,911	\$ 199,030	
Printing	\$ 15,999						\$ 15,999	\$ 52,600	\$ 19,366	\$ 38,350	
Telecommunications	\$ 15,618						\$ 15,618	\$ 50,500	\$ 24,342	\$ 55,645	
Postage	\$ 19,990		\$ 646				\$ 20,636	\$ 44,000	\$ 21,109	\$ 44,550	
Insurance	\$ 1,604						\$ 1,604	\$ 1,600	\$ 1,585	\$ 2,300	
In-State Travel	\$ (579)		\$ 2,562				\$ 1,984	\$ 7,177	\$ 5,588	\$ 14,750	
Out-of-State Travel			\$ 311				\$ 311		\$ 329		
Training	\$ (535)		\$ 1,140				\$ 605	\$ 1,665	\$ 1,140	\$ 500	
Security Services	\$ 436,918		\$ 1,938				\$ 438,856	\$ 1,079,000	\$ 415,791	\$ 1,138,120	
Facility Operations	\$ 1,907						\$ 1,907	\$ 7,300	\$ 2,298	\$ 8,085	
Utilities											
Contracted Services	\$ 192,592	\$ 8,908	\$ 17,835				\$ 219,335	\$ 708,462	\$ 329,993	\$ 627,705	
Consulting and Professional Services	\$ 10,162						\$ 10,162	\$ 151,020	\$ 106,511	\$ 151,190	
Information Technology	\$ 13,184						\$ 13,184	\$ 52,800	\$ 10,561	\$ 111,500	
Major Equipment								\$ 7,500			
Other Items of Expense	\$ 2,643		\$ 157				\$ 2,800	\$ 6,150	\$ 2,511	\$ 6,300	
	\$ 766,518	\$ 8,908	\$ 24,241				\$ 799,667	\$ 2,354,948	\$ 1,014,036	\$ 2,398,025	
Special Items of Expense											
Grand Jury									\$ 50		
Jury Costs	\$ 15,435						\$ 15,435	\$ 60,000	\$ 25,331	\$ 49,400	
Judgements, Settlements and Claims											
Debt Service											
Other											
Internal Cost Recovery	\$ (16,870)		\$ 16,870				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 710						\$ 710				
	\$ (725)		\$ 16,870				\$ 16,145	\$ 60,000	\$ 25,381	\$ 49,400	
Total Expenditures	\$ 3,361,034	\$ 8,908	\$ 127,897				\$ 3,497,839	\$ 8,064,891	\$ 3,876,017	\$ 8,203,739	
Excess (Deficit) of Revenues Over Expenditures	\$ 317,511	\$ 0	\$ (13,292)				\$ 304,219	\$ (60,405)	\$ 189,178	\$ (56,193)	
Operating Transfers In (Out)	\$ 0						\$ 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)	\$ 607,662	\$ 8	\$ (13,292)				\$ 594,377	\$ 229,753	\$ 708,223	\$ 462,852	

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

For the month ended Dec									
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)
PROGRAM EXPENDITURES:									
Judges & Courtroom Support	\$ 708,455	\$ 80,981		\$ 0		\$ 789,436	\$ 1,509,273	\$ 867,262	\$ 1,640,752
Traffic & Other Infractions	\$ 203,184	\$ (1,783)				\$ 201,401	\$ 378,908	\$ 190,558	\$ 258,700
Other Criminal Cases	\$ 142,714	\$ 36,919				\$ 179,633	\$ 320,548	\$ 240,769	\$ 363,292
Civil	\$ 113,242	\$ 2,954				\$ 116,196	\$ 328,117	\$ 145,182	\$ 220,696
Family & Children Services	\$ 305,199	\$ 31,802		\$ 0		\$ 337,001	\$ 985,611	\$ 312,128	\$ 862,925
Probate, Guardianship & Mental Health Services	\$ 15,814	\$ 1,318				\$ 17,132	\$ 42,115	\$ 21,798	\$ 39,001
Juvenile Dependency Services	\$ 63,823					\$ 63,823	\$ 62,971	\$ 50,341	\$ 29,418
Juvenile Delinquency Services		\$ 715		\$ 0		\$ 715	\$ 139,600	\$ 3,574	\$ 49,418
Other Court Operations	\$ 499,517	\$ 76,188				\$ 575,705	\$ 1,403,978	\$ 657,494	\$ 1,662,627
Court Interpreters	\$ 59,898	\$ 82,067				\$ 141,964	\$ 429,403	\$ 239,484	\$ 357,967
Jury Services	\$ 31,775	\$ 10,605	\$ 15,435			\$ 57,814	\$ 184,400	\$ 73,228	\$ 145,498
Security	\$ 22,002	\$ 440,359				\$ 462,361	\$ 1,137,520	\$ 442,202	\$ 1,269,053
Trial Court Operations Program	\$ 2,165,621	\$ 762,126	\$ 15,435	\$ 0		\$ 2,943,183	\$ 6,922,444	\$ 3,244,019	\$ 6,899,347
Enhanced Collections									\$ 52,188
Other Non-Court Operations									\$ 52,188
Non-Court Operations Program									\$ 52,188
Executive Office	\$ 175,987	\$ 3,458				\$ 179,445	\$ 374,891	\$ 236,683	\$ 466,835
Fiscal Services	\$ 154,763	\$ 26,842			\$ 710	\$ 182,316	\$ 305,909	\$ 190,098	\$ 362,177
Human Resources	\$ 60,390	\$ 1,505				\$ 61,895	\$ 127,196	\$ 59,674	\$ 119,971
Business & Facilities Services		\$ 4,858				\$ 4,858	\$ 69,433	\$ 25,816	\$ 66,527
Information Technology	\$ 125,265	\$ 878				\$ 126,143	\$ 265,018	\$ 119,728	\$ 236,694
Court Administration Program	\$ 516,405	\$ 37,541			\$ 710	\$ 554,657	\$ 1,142,447	\$ 631,998	\$ 1,252,204
Prior Year Adjustments Not Posted to a Program									
Total	\$ 2,682,027	\$ 799,667	\$ 15,435	\$ 0	\$ 710	\$ 3,497,839	\$ 8,064,891	\$ 3,876,017	\$ 8,203,739