

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.

Chris Pull

Signature of Presiding Judge or Court Executive

2/16/16

Date

MENDOCINO

Court

2015/2016 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

MENDOCINO

Court

2015/2016 2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

MENDOCINO

Court

2015/2016 2

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)	59.25	59.25	59.25		

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							2014/15	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2015/16									
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
General	Special Revenue									
		Non-Grant	Grant							
ASSETS										
Operations	\$ (54,328)	\$ 84,619	\$ (145,089)				\$ 47,462	\$ (67,336)	\$ 62,460	
Payroll	\$ 0		\$ 0					\$ 0	\$ 0	
Jury Revolving										
Other Distribution							\$ 0	\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust Credit Card							\$ (20)	\$ (20)	\$ 0	
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850	
Cash with County							\$ 706,176	\$ 706,176	\$ 706,176	
Cash Outside of the JCC										
Cash Equivalents	\$ 1,107,461						\$ 756,413	\$ 1,863,874	\$ 1,568,395	
Total Cash and Cash Equivalents	\$ 1,056,983	\$ 84,619	\$ (145,089)				\$ 1,510,031	\$ 2,505,544	\$ 2,340,881	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee	\$ 0							\$ 0	\$ 0	
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	\$ 5,570	\$ 0	\$ 122,313					\$ 127,883	\$ 161,546	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 1							\$ 1	\$ 4	
Total Receivables	\$ 5,570	\$ 0	\$ 122,313				\$ 0	\$ 127,883	\$ 161,549	
Prepaid Expenses - General										
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0	
Counties										
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 0	
Other Assets										
Total Other Assets										
Total Assets	\$ 1,062,553	\$ 84,619	\$ (22,776)				\$ 1,510,031	\$ 2,634,427	\$ 2,502,430	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	
Due to Other Funds	\$ 0		\$ 0				\$ 1	\$ 1	\$ 4	
Due to Other Courts	\$ 0							\$ 0	\$ 0	
Due to State	\$ 0							\$ 0	\$ 0	
TC145 Liability							\$ 79,088	\$ 79,088	\$ 83,211	
Due to Other Governments	\$ 0							\$ 0	\$ 0	
AB145 Due to Other Government Agency							\$ 689,998	\$ 689,998	\$ 428,928	
Due to Other Public Agencies										
Sales and Use Tax	\$ 103							\$ 103	\$ 4,677	
Interest							\$ 215	\$ 215	\$ 26	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 103		\$ 0				\$ 769,302	\$ 769,405	\$ 516,846	
Civil							\$ 31,647	\$ 31,647	\$ 7,393	
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 706,176	\$ 706,176	\$ 706,176	
Trust Interest Payable							\$ 242	\$ 242	\$ 119	
Miscellaneous Trust										
Total Trust Deposits							\$ 738,066	\$ 738,066	\$ 713,688	
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ 15,731							\$ 15,731	\$ 12,883	
Deferred Compensation Payable	\$ 7,994							\$ 7,994	\$ 7,941	
Deductions Payable	\$ 1,523							\$ 1,523	\$ 48,220	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 25,248		\$ 0					\$ 25,248	\$ 69,043	
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0		
Liabilities For Deposits	\$ 2,246						\$ 2,664	\$ 4,910	\$ 6,648	
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 150	
Fees - Partial Payment & Overpayment										
Uncleared Collections							\$ 0	\$ 0		
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0	
Total Other Liabilities	\$ 2,246		\$ 0				\$ 2,664	\$ 4,910	\$ 6,798	
Total Liabilities	\$ 27,597		\$ 0				\$ 1,510,031	\$ 1,537,628	\$ 1,306,374	
Total Fund Balance	\$ 1,034,956	\$ 84,619	\$ (22,776)					\$ 1,096,799	\$ 1,196,056	
Total Liabilities and Fund Balance	\$ 1,062,553	\$ 84,619	\$ (22,776)				\$ 1,510,031	\$ 2,634,427	\$ 2,502,430	

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

	For the month ended December									
	Fiscal Year 2015/16							2014/15		
	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	\$ 524,696	\$ 134,530			\$ 0		\$ 659,226	\$ 1,434,693	\$ 655,276	\$ 1,344,866
Traffic & Other Infractions	\$ 104,548	\$ 404					\$ 104,952	\$ 283,416	\$ 118,998	\$ 279,804
Other Criminal Cases	\$ 180,745	\$ 25,460					\$ 206,205	\$ 370,261	\$ 158,861	\$ 383,725
Civil	\$ 133,617	\$ 10,280					\$ 143,897	\$ 318,753	\$ 136,768	\$ 290,186
Family & Children Services	\$ 351,255	\$ 76,038			\$ 0		\$ 427,293	\$ 1,112,883	\$ 383,425	\$ 830,465
Probate, Guardianship & Mental Health Services		\$ 205					\$ 205	\$ 2,135	\$ 933	\$ 4,635
Juvenile Dependency Services	\$ 61,733	\$ 120					\$ 61,853	\$ 195,593	\$ 58,524	\$ 124,968
Juvenile Delinquency Services	\$ 33,903	\$ 150					\$ 34,053	\$ 83,019	\$ 38,830	\$ 153,011
Other Court Operations	\$ 412,281	\$ 82,853					\$ 495,135	\$ 1,089,882	\$ 509,193	\$ 1,183,204
Court Interpreters	\$ 57,745	\$ 90,511					\$ 148,256	\$ 405,106	\$ 117,900	\$ 357,815
Jury Services	\$ 41,491	\$ 3,826	\$ 12,096				\$ 57,414	\$ 149,310	\$ 61,237	\$ 224,787
Security	\$ 26,292	\$ 86,613					\$ 112,905	\$ 272,138	\$ 110,796	\$ 257,081
Trial Court Operations Program	\$ 1,928,306	\$ 510,991	\$ 12,096		\$ 0		\$ 2,451,393	\$ 5,717,189	\$ 2,350,741	\$ 5,434,547
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 146,251	\$ 902					\$ 147,154	\$ 311,205	\$ 165,187	\$ 354,074
Fiscal Services	\$ 149,681	\$ 23,295					\$ 172,976	\$ 360,400	\$ 144,407	\$ 314,248
Human Resources	\$ 29,597	\$ 7,889					\$ 37,487	\$ 80,318	\$ 36,651	\$ 76,631
Business & Facilities Services		\$ 13,592					\$ 13,592	\$ 62,883	\$ 10,859	\$ 132,066
Information Technology	\$ 134,138	\$ 12,937					\$ 147,075	\$ 454,580	\$ 398,662	\$ 723,775
Court Administration Program	\$ 459,667	\$ 58,616					\$ 518,283	\$ 1,269,386	\$ 755,766	\$ 1,600,794
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,387,973	\$ 569,606	\$ 12,096		\$ 0		\$ 2,969,675	\$ 6,986,575	\$ 3,106,507	\$ 7,035,341

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 2015/16											
	Governmental Funds							2014/15			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,158,840	\$ 12,530					\$ 3,171,370	\$ 4,914,206	\$ 2,850,478	\$ 4,621,992	
Improvement and Modernization Fund								\$ 12,166		\$ 12,166	
Judges' Compensation (45.25)	\$ 30,000						\$ 30,000	\$ 60,000	\$ 30,000	\$ 60,000	
Court Interpreter (45.45)	\$ 137,444						\$ 137,444	\$ 270,000	\$ 129,547	\$ 210,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 11,991						\$ 11,991	\$ 141,787	\$ 30,734	\$ 295,498	
Other Miscellaneous	\$ 311,771						\$ 311,771	\$ 311,771	\$ 311,770	\$ 311,770	
	\$ 3,650,047	\$ 12,530					\$ 3,662,577	\$ 5,700,930	\$ 3,352,526	\$ 5,511,426	
Grants											
AB 1058 Commissioner/Facilitator			\$ 117,270				\$ 117,270	\$ 274,959	\$ 56,253	\$ 272,887	
Other Judicial Council Grants			\$ 71,534				\$ 71,534	\$ 362,628	\$ 26,057	\$ 76,783	
Non-Judicial Council Grants											
			\$ 188,804				\$ 188,804	\$ 637,587	\$ 82,310	\$ 349,670	
Other Financing Sources											
Interest Income	\$ 702	\$ 56					\$ 758	\$ 1,764	\$ (928)	\$ 2,040	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues	\$ 38						\$ 38	\$ 64,748	\$ (190,205)	\$ 54,000	
Enhanced Collections								\$ 3,250	\$ 132	\$ 2,850	
Escheatment	\$ 181						\$ 181	\$ 300		\$ 1,880	
Prior Year Revenue											
County Program - Restricted	\$ (95,697)	\$ 746					\$ (94,951)	\$ 365,100	\$ 1,096	\$ 1,950	
Reimbursement Other	\$ 0						\$ 0	\$ 2,500		\$ 6,300	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,055						\$ 1,055		\$ (21,779)	\$ 168,500	
	\$ (93,720)	\$ 802					\$ (92,918)	\$ 437,662	\$ (211,681)	\$ 245,520	
Total Revenues	\$ 3,556,326	\$ 13,332	\$ 188,804				\$ 3,758,462	\$ 6,785,179	\$ 3,223,158	\$ 6,106,616	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,361,576		\$ 94,992				\$ 1,456,568	\$ 3,111,019	\$ 1,451,533	\$ 2,991,240	
Temp Help											
Overtime											
Staff Benefits	\$ 892,247		\$ 39,158				\$ 931,405	\$ 2,127,999	\$ 870,438	\$ 1,980,812	
	\$ 2,253,823		\$ 134,150				\$ 2,387,973	\$ 5,239,018	\$ 2,321,971	\$ 4,971,852	
Operating Expenses and Equipment											
General Expense	\$ 52,351		\$ 4,242				\$ 56,593	\$ 230,340	\$ 106,116	\$ 332,427	
Printing	\$ 9,309		\$ 57				\$ 9,366	\$ 32,950	\$ 23,642	\$ 51,245	
Telecommunications	\$ 14,289						\$ 14,289	\$ 40,908	\$ 12,121	\$ 40,118	
Postage	\$ 13,877		\$ 2,162				\$ 16,038	\$ 24,415	\$ 5,557	\$ 28,365	
Insurance	\$ 1,871						\$ 1,871	\$ 2,450	\$ 2,068	\$ 3,600	
In-State Travel	\$ 7,030		\$ 4,488				\$ 11,519	\$ 26,228	\$ 10,273	\$ 29,990	
Out-of-State Travel	\$ 568						\$ 568				
Training	\$ 5,655		\$ 555				\$ 6,210	\$ 103,793	\$ 660	\$ 111,460	
Security Services	\$ 81,759		\$ 3,434				\$ 85,193	\$ 218,000	\$ 85,774	\$ 213,000	
Facility Operations	\$ 34,369						\$ 34,369	\$ 101,100	\$ 64,753	\$ 128,382	
Utilities											
Contracted Services	\$ 224,484		\$ 38,717				\$ 263,201	\$ 734,455	\$ 236,928	\$ 586,157	
Consulting and Professional Services	\$ 6,140						\$ 6,140	\$ 34,000	\$ 5,145	\$ 32,700	
Information Technology	\$ 2,773						\$ 2,773	\$ 121,937	\$ 220,202	\$ 342,093	
Major Equipment	\$ 60,937						\$ 60,937	\$ 44,000	\$ (211)	\$ 77,246	
Other Items of Expense	\$ 540						\$ 540	\$ 2,981	\$ 1,660	\$ 5,395	
	\$ 515,952		\$ 53,655				\$ 569,606	\$ 1,717,557	\$ 774,709	\$ 1,982,158	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 12,096						\$ 12,096	\$ 30,000	\$ 9,827	\$ 81,331	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (23,776)		\$ 23,776				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (11,680)		\$ 23,776				\$ 12,096	\$ 30,000	\$ 9,827	\$ 81,331	
Total Expenditures	\$ 2,758,095		\$ 211,580				\$ 2,969,675	\$ 6,986,575	\$ 3,106,507	\$ 7,035,341	
Excess (Deficit) of Revenues Over Expenditures	\$ 798,231	\$ 13,332	\$ (22,776)				\$ 788,787	\$ (201,396)	\$ 116,652	\$ (928,725)	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 236,725	\$ 71,287	\$ 0				\$ 308,012	\$ 308,012	\$ 1,079,404	\$ 1,079,404	
Ending Balance (Deficit)	\$ 1,034,956	\$ 84,619	\$ (22,776)				\$ 1,096,799	\$ 106,616	\$ 1,166,056	\$ 150,679	