

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 Ruhl

Signature of Presiding Judge or Court Executive

8/25/16

Date

MENDOCINO

Court

2015/2016 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

MENDOCINO

Court

2015/2106 4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

MENDOCINO

Court

2015/2106 4

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	59.25	59.50

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 June								
	Fiscal Year 2015/16							2014/15	
	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	\$ (182,318)	\$ 100,505	\$ 8,793				\$ 22,857	\$ (50,162)	\$ (19,852)
Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (20)	\$ (20)	\$ 0
Credit Card									
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850
Cash with County							\$ 789,654	\$ 789,654	\$ 706,176
Cash Outside of the JCC									
Cash Equivalents	\$ 216,812						\$ 326,189	\$ 543,001	\$ 1,109,165
Total Cash and Cash Equivalents	\$ 38,344	\$ 100,505	\$ 8,793				\$ 1,138,680	\$ 1,286,323	\$ 1,799,340
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 381	\$ 72					\$ 0	\$ 453	\$ 4,009
Accounts Receivable - General									
Dishonored Checks	\$ 0							\$ 0	\$ 0
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 201,924							\$ 201,924	\$ 83,135
Due From Other Governments	\$ 95,387		\$ 0					\$ 95,387	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 236,939	\$ 2,506	\$ 204,219					\$ 443,664	\$ 310,469
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 76
Total Receivables	\$ 534,631	\$ 2,578	\$ 204,219				\$ 0	\$ 741,428	\$ 397,689
Prepaid Expenses - General	\$ 157							\$ 157	\$ 0
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 157		\$ 0					\$ 157	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 573,131	\$ 103,083	\$ 213,012				\$ 1,138,680	\$ 2,027,907	\$ 2,197,029
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 171,982		\$ 21,292					\$ 193,274	\$ 36,448
Accounts Payable - General	\$ 28,413		\$ 810				\$ 0	\$ 29,223	\$ 13,538
Due to Other Funds	\$ 46,088		\$ 155,836				\$ 0	\$ 201,924	\$ 83,211
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 751
TC145 Liability							\$ 92,643	\$ 92,643	\$ 94,392
Due to Other Governments	\$ 2,130		\$ 160					\$ 2,290	\$ 895
AB145 Due to Other Government Agency							\$ 225,391	\$ 225,391	\$ 387,226
Due to Other Public Agencies									
Sales and Use Tax	\$ 821							\$ 821	\$ 61
Interest							\$ 21	\$ 21	\$ 3
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 249,434		\$ 178,098				\$ 318,055	\$ 745,588	\$ 616,524
Civil							\$ 28,027	\$ 28,027	\$ 12,190
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 789,654	\$ 789,654	\$ 706,176
Trust Interest Payable							\$ 281	\$ 281	\$ 167
Miscellaneous Trust									
Total Trust Deposits							\$ 817,961	\$ 817,961	\$ 718,534
Accrued Payroll	\$ 175,960		\$ 2,769					\$ 178,730	\$ 127,973
Benefits Payable	\$ (3,998)							\$ (3,998)	\$ (23,227)
Deferred Compensation Payable	\$ 5,620							\$ 5,620	\$ 0
Deductions Payable	\$ 55,611							\$ 55,611	\$ 1,154
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 233,194		\$ 2,769					\$ 235,963	\$ 105,900
Revenue Collected in Advance	\$ 0		\$ 32,145					\$ 32,145	\$ 442,195
Liabilities For Deposits	\$ 2,246						\$ 2,664	\$ 4,910	\$ 5,864
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (2,810)						\$ 0	\$ (2,810)	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ (564)		\$ 32,145				\$ 2,664	\$ 34,244	\$ 448,060
Total Liabilities	\$ 482,064		\$ 213,012				\$ 1,138,680	\$ 1,833,756	\$ 1,889,017
Total Fund Balance	\$ 91,067	\$ 103,083	\$ 0					\$ 194,150	\$ 308,012
Total Liabilities and Fund Balance	\$ 573,131	\$ 103,083	\$ 213,012				\$ 1,138,680	\$ 2,027,907	\$ 2,197,029

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 June										
	Fiscal Year 2015/16							2014/15			
	Governmental Funds			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
General	Special Revenue										
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund		\$ 30,072									
Improvement and Modernization Fund	\$ 4,950,943						\$ 4,981,015	\$ 4,914,206	\$ 4,442,541	\$ 4,621,992	
Judges' Compensation (45.25)	\$ 6,773						\$ 6,773	\$ 12,166	\$ 12,165	\$ 12,166	
Court Interpreter (45.45)	\$ 60,000						\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	
Civil Coordination Reimbursement (45.55)	\$ 323,888						\$ 323,888	\$ 270,000	\$ 283,080	\$ 210,000	
MOU Reimbursements (45.10 and General)	\$ 158,714						\$ 158,714	\$ 141,787	\$ 181,239	\$ 295,498	
Other Miscellaneous	\$ 311,771						\$ 311,771	\$ 311,771	\$ 311,770	\$ 311,770	
	\$ 5,812,090	\$ 30,072					\$ 5,842,162	\$ 5,709,930	\$ 5,270,796	\$ 5,511,426	
Grants											
AB 1058 Commissioner/Facilitator			\$ 291,928				\$ 291,928	\$ 274,959	\$ 267,783	\$ 272,887	
Other Judicial Council Grants			\$ 270,183				\$ 270,183	\$ 362,628	\$ 143,323	\$ 76,783	
Non-Judicial Council Grants											
			\$ 562,112				\$ 562,112	\$ 637,587	\$ 411,106	\$ 349,670	
Other Financing Sources											
Interest Income	\$ 4,619	\$ 314					\$ 4,934	\$ 1,764	\$ 2,101	\$ 2,040	
Investment Income											
Donations											
Local Fees	\$ 33,768						\$ 33,768	\$ 64,748	\$ 2,310	\$ 54,000	
Non-Fee Revenues	\$ 196						\$ 196	\$ 3,250	\$ 3,481	\$ 2,850	
Enhanced Collections	\$ 13,089						\$ 13,089			\$ 6,000	
Escheatment	\$ 356						\$ 356	\$ 300	\$ 708	\$ 1,880	
Prior Year Revenue											
County Program - Restricted	\$ 204,276	\$ 1,410					\$ 205,686	\$ 365,100	\$ 98,353	\$ 1,950	
Reimbursement Other	\$ 1,601						\$ 1,601	\$ 2,500	\$ 3,813	\$ 8,300	
Sale of Fixed Assets											
Other Miscellaneous	\$ 979						\$ 979		\$ 944	\$ 168,500	
	\$ 258,884	\$ 1,724					\$ 260,608	\$ 437,662	\$ 111,711	\$ 245,520	
Total Revenues	\$ 6,070,973	\$ 31,796	\$ 562,112				\$ 6,664,881	\$ 6,785,179	\$ 5,793,612	\$ 6,106,616	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,928,690		\$ 242,697				\$ 3,171,386	\$ 3,111,019	\$ 3,085,091	\$ 2,991,240	
Temp Help											
Overtime	\$ 475						\$ 475		\$ 111		
Staff Benefits	\$ 1,981,920		\$ 105,893				\$ 2,087,813	\$ 2,127,999	\$ 1,880,627	\$ 1,980,612	
	\$ 4,911,084		\$ 348,590				\$ 5,259,674	\$ 5,239,018	\$ 4,965,830	\$ 4,971,852	
Operating Expenses and Equipment											
General Expense	\$ 160,541		\$ 40,303				\$ 200,844	\$ 230,340	\$ 179,074	\$ 332,427	
Printing	\$ 29,245		\$ 87				\$ 29,332	\$ 32,950	\$ 33,699	\$ 51,245	
Telecommunications	\$ 35,833		\$ 3,217				\$ 39,050	\$ 40,908	\$ 37,548	\$ 40,118	
Postage	\$ 39,937		\$ 3,280				\$ 43,217	\$ 24,415	\$ 20,485	\$ 28,365	
Insurance	\$ 1,954						\$ 1,954	\$ 2,450	\$ 2,207	\$ 3,600	
In-State Travel	\$ 18,840		\$ 10,922				\$ 29,762	\$ 26,228	\$ 19,169	\$ 29,990	
Out-of-State Travel	\$ 568		\$ 671				\$ 1,239				
Training	\$ 103,358		\$ 6,555				\$ 109,913	\$ 103,793	\$ 9,327	\$ 111,460	
Security Services	\$ 195,721		\$ 7,873				\$ 203,594	\$ 218,000	\$ 203,408	\$ 213,000	
Facility Operations	\$ 79,030						\$ 79,030	\$ 101,100	\$ 128,603	\$ 128,362	
Utilities											
Contracted Services	\$ 484,879		\$ 103,819				\$ 588,698	\$ 734,455	\$ 501,983	\$ 586,157	
Consulting and Professional Services	\$ 29,920						\$ 29,920	\$ 34,000	\$ 7,555	\$ 32,700	
Information Technology	\$ 123,026		\$ 1,784				\$ 124,810	\$ 121,937	\$ 289,222	\$ 342,093	
Major Equipment	\$ 7,129		\$ 4,971				\$ 12,100	\$ 44,000	\$ 112,032	\$ 77,246	
Other Items of Expense	\$ 1,271						\$ 1,271	\$ 2,981	\$ 2,545	\$ 5,395	
	\$ 1,311,252		\$ 183,482				\$ 1,494,734	\$ 1,717,557	\$ 1,546,856	\$ 1,982,158	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 24,335						\$ 24,335	\$ 30,000	\$ 52,319	\$ 81,331	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (67,617)		\$ 67,617				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (43,283)		\$ 67,617				\$ 24,335	\$ 30,000	\$ 52,319	\$ 81,331	
Total Expenditures	\$ 6,179,053		\$ 599,689				\$ 6,778,743	\$ 6,986,575	\$ 6,565,005	\$ 7,035,341	
Excess (Deficit) of Revenues Over Expenditures	\$ (108,080)	\$ 31,796	\$ (37,578)				\$ (113,862)	\$ (201,396)	\$ (771,392)	\$ (928,725)	
Operating Transfers In (Out)	\$ (37,578)		\$ 37,578				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 236,725	\$ 71,287	\$ 0				\$ 308,012	\$ 308,012	\$ 1,079,404	\$ 1,079,404	
Ending Balance (Deficit)	\$ 91,067	\$ 103,083	\$ 0				\$ 194,150	\$ 106,616	\$ 308,012	\$ 150,679	

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

	For the month ended June									
	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	\$ 1,150,170	\$ 189,711				\$ 0	\$ 1,339,881	\$ 1,434,693	\$ 1,379,770	\$ 1,344,866
Traffic & Other Infractions	\$ 251,506	\$ 3,309					\$ 254,816	\$ 283,416	\$ 262,243	\$ 279,804
Other Criminal Cases	\$ 371,570	\$ 51,922					\$ 423,492	\$ 370,261	\$ 379,059	\$ 383,725
Civil	\$ 289,693	\$ 21,115					\$ 310,808	\$ 318,753	\$ 288,045	\$ 290,186
Family & Children Services	\$ 808,906	\$ 220,056				\$ 0	\$ 1,028,962	\$ 1,112,883	\$ 804,044	\$ 830,465
Probate, Guardianship & Mental Health Services		\$ 422					\$ 422	\$ 2,135	\$ 1,706	\$ 4,635
Juvenile Dependency Services	\$ 136,604	\$ 794					\$ 137,398	\$ 195,593	\$ 125,385	\$ 124,968
Juvenile Delinquency Services	\$ 72,718	\$ 225					\$ 72,943	\$ 83,019	\$ 77,248	\$ 153,011
Other Court Operations	\$ 890,116	\$ 217,222					\$ 1,107,338	\$ 1,089,882	\$ 1,105,873	\$ 1,183,204
Court Interpreters	\$ 127,813	\$ 223,350					\$ 351,163	\$ 405,106	\$ 261,004	\$ 357,815
Jury Services	\$ 89,128	\$ 45,933	\$ 24,335				\$ 159,396	\$ 149,310	\$ 200,633	\$ 224,787
Security	\$ 57,559	\$ 205,014					\$ 262,572	\$ 272,138	\$ 287,968	\$ 257,081
Trial Court Operations Program	\$ 4,245,784	\$ 1,179,072	\$ 24,335			\$ 0	\$ 5,449,191	\$ 5,717,189	\$ 5,172,978	\$ 5,434,547
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 328,938	\$ (1,030)					\$ 327,907	\$ 311,205	\$ 362,050	\$ 354,074
Fiscal Services	\$ 316,262	\$ 60,819					\$ 377,081	\$ 360,400	\$ 316,537	\$ 314,248
Human Resources	\$ 60,785	\$ 21,004					\$ 81,789	\$ 80,318	\$ 81,452	\$ 76,631
Business & Facilities Services		\$ 40,030					\$ 40,030	\$ 62,883	\$ 43,344	\$ 132,066
Information Technology	\$ 307,905	\$ 194,840					\$ 502,745	\$ 454,580	\$ 588,644	\$ 723,775
Court Administration Program	\$ 1,013,890	\$ 315,662					\$ 1,329,552	\$ 1,269,386	\$ 1,392,027	\$ 1,600,794
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,259,674	\$ 1,494,734	\$ 24,335			\$ 0	\$ 6,778,743	\$ 6,986,575	\$ 6,565,005	\$ 7,035,341

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Mendocino

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	
Restricted	-	17,848	17,848	103,083	-	-	-	-	120,931	
Committed	41,653	-	41,653	-	-	-	-	-	41,653	
Assigned	157	31,410	31,566	-	-	-	-	-	31,566	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 41,809	\$ 49,257	\$ 91,067	\$ 103,083	\$ -	\$ -	\$ -	\$ -	\$ 194,150	