

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

12/10/16

Date

MENDOCINO

Court

2016/2017 1ST QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

MENDOCINO

Court

2016/2017 1ST QTR

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

MENDOCINO

Court

2016/2017 1ST QTR

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)	59.50	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 September								2015/16
	Fiscal Year 2016/17								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant						
ASSETS									
Operations	\$ 134,722	\$ 108,421	\$ (155,314)				\$ 23,504	\$ 111,333	\$ 133,877
Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (20)	\$ (20)	\$ (87)
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	\$ 1,254,230						\$ 594,139	\$ 1,848,369	\$ 2,391,564
Total Cash and Cash Equivalents	\$ 1,392,802	\$ 108,421	\$ (155,314)				\$ 1,407,277	\$ 2,753,186	\$ 3,235,381
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	\$ 77,105	\$ 0	\$ 146,266					\$ 223,371	\$ 36,184
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									\$ 0
Total Receivables	\$ 77,105	\$ 0	\$ 146,266				\$ 0	\$ 223,371	\$ 36,184
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,469,907	\$ 108,421	\$ (9,048)				\$ 1,407,277	\$ 2,976,557	\$ 3,271,565
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State								\$ 0	\$ 0
TC145 Liability							\$ 2,550	\$ 2,550	\$ 76,208
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 583,758	\$ 583,758	\$ 911,375
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,167							\$ 1,167	\$ 74
Interest							\$ 135	\$ 135	\$ 53
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,167		\$ 0				\$ 586,443	\$ 587,610	\$ 987,710
Civil							\$ 28,071	\$ 28,071	\$ 29,702
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 789,654	\$ 789,654	\$ 706,176
Trust Interest Payable							\$ 445	\$ 445	\$ 219
Miscellaneous Trust									
Total Trust Deposits							\$ 818,170	\$ 818,170	\$ 736,097
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 14,506							\$ 14,506	\$ (42,505)
Deferred Compensation Payable	\$ 13,484							\$ 13,484	\$ 7,994
Deductions Payable	\$ 110,971							\$ 110,971	\$ 52,880
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 138,961		\$ 0					\$ 138,961	\$ 18,369
Revenue Collected in Advance			\$ 32,145					\$ 32,145	\$ 24,375
Liabilities For Deposits	\$ 2,246						\$ 2,664	\$ 4,910	\$ 5,266
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 2,246		\$ 32,145				\$ 2,664	\$ 37,054	\$ 29,641
Total Liabilities	\$ 142,374		\$ 32,145				\$ 1,407,277	\$ 1,581,796	\$ 1,771,817
Total Fund Balance	\$ 1,327,533	\$ 108,421	\$ (41,193)					\$ 1,394,761	\$ 1,499,748
Total Liabilities and Fund Balance	\$ 1,469,907	\$ 108,421	\$ (9,048)				\$ 1,407,277	\$ 2,976,557	\$ 3,271,565

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 2016/17											
2015/16											
	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	\$ 2,625,193	\$ 5,012					\$ 2,630,205	\$ 5,242,254	\$ 2,446,743	\$ 4,914,206	
Improvement and Modernization Fund	\$ 5,393						\$ 5,393	\$ 15,827		\$ 12,166	
Judges' Compensation (45.25)	\$ 15,000						\$ 15,000	\$ 60,000	\$ 15,000	\$ 60,000	
Court Interpreter (45.45)	\$ 93,658						\$ 93,658	\$ 300,000	\$ 52,594	\$ 270,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 8,349						\$ 8,349	\$ 133,687	\$ (7,651)	\$ 141,787	
Other Miscellaneous								\$ 311,771		\$ 311,771	
	\$ 2,747,593	\$ 5,012					\$ 2,752,605	\$ 6,063,539	\$ 2,506,687	\$ 5,709,930	
Grants											
AB 1058 Commissioner/Facilitator								\$ 276,232	\$ 14,306	\$ 274,959	
Other Judicial Council Grants								\$ 356,124	\$ 12,502	\$ 362,628	
Non-Judicial Council Grants								\$ 8,769			
								\$ 641,125	\$ 26,808	\$ 637,587	
Other Financing Sources											
Interest Income	\$ (1,451)	\$ 12					\$ (1,439)	\$ 3,315	\$ 27	\$ 1,764	
Investment Income											
Donations											
Local Fees	\$ (15,920)						\$ (15,920)	\$ 76,000		\$ 64,748	
Non-Fee Revenues	\$ 2,746						\$ 2,746	\$ 2,700	\$ 15	\$ 3,250	
Enhanced Collections	\$ (13,089)						\$ (13,089)				
Escheatment								\$ 300		\$ 300	
Prior Year Revenue											
County Program - Restricted	\$ (57,653)	\$ 314					\$ (57,339)	\$ 208,012	\$ (95,357)	\$ 365,100	
Reimbursement Other								\$ 1,500	\$ 0	\$ 2,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 34						\$ 34				
	\$ (85,332)	\$ 326					\$ (85,006)	\$ 291,827	\$ (95,314)	\$ 437,662	
Total Revenues	\$ 2,662,261	\$ 5,338					\$ 2,667,599	\$ 6,996,491	\$ 2,438,180	\$ 6,785,179	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 744,110		\$ 18,131				\$ 762,241	\$ 3,234,963	\$ 623,272	\$ 3,111,019	
Temp Help											
Overtime											
Staff Benefits	\$ 485,041		\$ 1,387				\$ 486,428	\$ 2,190,554	\$ 403,977	\$ 2,127,999	
	\$ 1,229,151		\$ 19,518				\$ 1,248,669	\$ 5,425,517	\$ 1,027,248	\$ 5,239,018	
Operating Expenses and Equipment											
General Expense	\$ 27,958		\$ 792				\$ 28,750	\$ 237,769	\$ 23,395	\$ 230,340	
Printing	\$ 6,496						\$ 6,496	\$ 35,026	\$ 1,666	\$ 32,950	
Telecommunications	\$ 3,896		\$ 0				\$ 3,896	\$ 37,811	\$ 5,105	\$ 40,908	
Postage	\$ 8,983		\$ 134				\$ 9,117	\$ 43,055	\$ 7,628	\$ 24,415	
Insurance	\$ 0						\$ 0	\$ 2,325		\$ 2,450	
In-State Travel	\$ 3,585		\$ 2,445				\$ 6,029	\$ 36,503	\$ 2,725	\$ 26,228	
Out-of-State Travel											
Training	\$ (23,169)		\$ 785				\$ (22,384)	\$ 23,700	\$ 5,035	\$ 103,793	
Security Services	\$ 46,740		\$ 1,750				\$ 48,490	\$ 196,000	\$ 34,455	\$ 218,000	
Facility Operations	\$ 12,336						\$ 12,336	\$ 97,500	\$ 13,456	\$ 101,100	
Utilities											
Contracted Services	\$ 101,229		\$ 15,769				\$ 116,998	\$ 660,366	\$ 107,487	\$ 734,455	
Consulting and Professional Services	\$ 4,900						\$ 4,900	\$ 28,000	\$ 5,830	\$ 34,000	
Information Technology	\$ 188		\$ 0				\$ 188	\$ 58,384	\$ 716	\$ 121,937	
Major Equipment								\$ 30,000	\$ 7,129	\$ 44,000	
Other Items of Expense	\$ 191						\$ 191	\$ 1,895	\$ 220	\$ 2,981	
	\$ 193,332		\$ 21,675				\$ 215,007	\$ 1,488,334	\$ 214,846	\$ 1,717,557	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 3,312						\$ 3,312	\$ 21,500	\$ 4,351	\$ 30,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 3,312						\$ 3,312	\$ 21,500	\$ 4,351	\$ 30,000	
Total Expenditures	\$ 1,425,795		\$ 41,193				\$ 1,466,988	\$ 6,935,351	\$ 1,246,445	\$ 6,986,575	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,236,466	\$ 5,338	\$ (41,193)				\$ 1,200,611	\$ 61,140	\$ 1,191,736	\$ (201,396)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 91,067	\$ 103,083	\$ 0				\$ 194,150	\$ 194,150	\$ 308,012	\$ 308,012	
Ending Balance (Deficit)	\$ 1,327,533	\$ 108,421	\$ (41,193)				\$ 1,394,761	\$ 255,290	\$ 1,499,748	\$ 106,616	

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

	For the month ended September									
	Fiscal Year 2016/17							2015/16		
	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	\$ 285,389	\$ 31,312					\$ 316,701	\$ 1,386,801	\$ 272,939	\$ 1,434,693
Traffic & Other Infractions	\$ 64,192						\$ 64,192	\$ 287,684	\$ 50,421	\$ 283,416
Other Criminal Cases	\$ 82,629	\$ 9,171					\$ 91,800	\$ 401,094	\$ 81,385	\$ 370,261
Civil	\$ 88,694	\$ 6,819					\$ 95,513	\$ 356,499	\$ 58,600	\$ 318,753
Family & Children Services	\$ 204,146	\$ 28,279					\$ 232,425	\$ 1,105,224	\$ 179,059	\$ 1,112,883
Probate, Guardianship & Mental Health Services								\$ 900	\$ 79	\$ 2,135
Juvenile Dependency Services	\$ 33,162						\$ 33,162	\$ 206,828	\$ 26,910	\$ 195,593
Juvenile Delinquency Services	\$ 16,176						\$ 16,176	\$ 82,205	\$ 14,813	\$ 83,019
Other Court Operations	\$ 181,138	\$ 26,097					\$ 207,234	\$ 1,079,127	\$ 211,205	\$ 1,089,882
Court Interpreters	\$ 30,312	\$ 43,245					\$ 73,557	\$ 366,723	\$ 56,783	\$ 405,106
Jury Services	\$ 20,148	\$ 8,924	\$ 3,312				\$ 32,384	\$ 153,291	\$ 23,634	\$ 149,310
Security	\$ 13,600	\$ 48,534					\$ 62,134	\$ 284,740	\$ 45,576	\$ 272,138
Trial Court Operations Program	\$ 1,019,586	\$ 202,381	\$ 3,312				\$ 1,225,279	\$ 5,711,116	\$ 1,021,403	\$ 5,717,189
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 76,734	\$ 0					\$ 76,734	\$ 327,490	\$ 63,587	\$ 311,205
Fiscal Services	\$ 65,899	\$ 11,659					\$ 77,559	\$ 368,000	\$ 72,572	\$ 360,400
Human Resources	\$ 13,504	\$ 4,038					\$ 17,543	\$ 86,162	\$ 16,750	\$ 80,318
Business & Facilities Services		\$ 4,195					\$ 4,195	\$ 49,605	\$ 4,619	\$ 62,883
Information Technology	\$ 72,945	\$ (7,266)					\$ 65,679	\$ 392,978	\$ 67,513	\$ 454,580
Court Administration Program	\$ 229,082	\$ 12,626					\$ 241,709	\$ 1,224,235	\$ 225,042	\$ 1,269,386
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,248,669	\$ 215,007	\$ 3,312				\$ 1,466,988	\$ 6,935,351	\$ 1,246,445	\$ 6,986,575