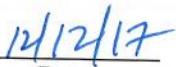


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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.



\_\_\_\_\_  
Signature of Presiding Judge or Court Executive



\_\_\_\_\_  
Date

Mendocino

\_\_\_\_\_  
Court

17/18 1st quarter

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Mendocino

Court

17/18 1st quarter

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT  
Filled Court Employee Positions (FTEs)**

Mendocino

Court

17/18 1st quarter

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	59.10	59.10			

<sup>1</sup> 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									
Fiscal Year 2017/18									
	Governmental Funds							Total Funds (Info. Purposes Only)	2016/17 Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations									
Payroll	\$ (112,299)	\$ 141,921	\$ (27,565)				\$ 23,017	\$ 25,073	\$ 111,333
Jury	\$ 0		\$ 0					\$ 0	\$ 0
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ 0
Credit Card							\$ 0	\$ 0	\$ (20)
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850
Cash with County							\$ 1,202,761	\$ 1,202,761	\$ 789,654
Cash Outside of the JCC									
Cash Equivalents	\$ 1,565,148								
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,456,698</b>	<b>\$ 141,921</b>	<b>\$ (27,565)</b>				<b>\$ 472,354</b>	<b>\$ 2,037,502</b>	<b>\$ 1,848,369</b>
Short-Term Investment							\$ 1,698,133	\$ 3,269,187	\$ 2,753,186
Investments									
<b>Total Investments</b>									
Accrued Revenue									
Accounts Receivable - General	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
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
Due From Other Courts			\$ 0					\$ 0	\$ 0
Due From State							\$ 0	\$ 0	\$ 0
Trust Due To/From	\$ 0	\$ 0	\$ (9,920)					\$ (9,920)	\$ 223,371
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (9,920)</b>				<b>\$ 0</b>	<b>\$ (9,920)</b>	<b>\$ 223,371</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>
Other Assets								\$ 0	\$ 0
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,456,698</b>	<b>\$ 141,921</b>	<b>\$ (37,485)</b>				<b>\$ 1,698,133</b>	<b>\$ 3,259,267</b>	<b>\$ 2,976,557</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 100	\$ 0	\$ 0				\$ 0	\$ 100	\$ 0
Due to Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due to Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due to State								\$ 0	\$ 0
TC145 Liability									
Due to Other Governments	\$ 0						\$ 125,474	\$ 125,474	\$ 2,550
AB145 Due to Other Government Agency								\$ 0	\$ 0
Due to Other Public Agencies							\$ 334,596	\$ 334,596	\$ 583,758
Sales and Use Tax	\$ 677							\$ 677	\$ 1,167
Interest								\$ 236	\$ 135
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 776</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 460,306</b>	<b>\$ 461,082</b>	<b>\$ 587,610</b>
Civil									
Criminal							\$ 30,670	\$ 30,670	\$ 28,071
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,202,761	\$ 1,202,761	\$ 789,654
Miscellaneous Trust							\$ 1,711	\$ 1,711	\$ 445
<b>Total Trust Deposits</b>							<b>\$ 1,235,143</b>	<b>\$ 1,235,143</b>	<b>\$ 818,170</b>
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (11,222)							\$ (11,222)	\$ 14,506
Deferred Compensation Payable	\$ 4,357							\$ 4,357	\$ 13,484
Deductions Payable	\$ 53,149							\$ 53,149	\$ 110,971
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 46,284</b>		<b>\$ 0</b>					<b>\$ 46,284</b>	<b>\$ 138,961</b>
Revenue Collected in Advance									
Liabilities For Deposits	\$ 6,722	\$ 6,597	\$ 0					\$ 0	\$ 32,145
Jury Fees - Non-Interest							\$ 2,684	\$ 16,004	\$ 4,910
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 6,722</b>	<b>\$ 6,597</b>	<b>\$ 0</b>				<b>\$ 2,684</b>	<b>\$ 16,004</b>	<b>\$ 37,054</b>
<b>Total Liabilities</b>	<b>\$ 53,782</b>	<b>\$ 6,597</b>	<b>\$ 0</b>				<b>\$ 1,698,133</b>	<b>\$ 1,758,513</b>	<b>\$ 1,581,796</b>
<b>Total Fund Balance</b>	<b>\$ 1,402,916</b>	<b>\$ 135,324</b>	<b>\$ (37,485)</b>					<b>\$ 1,500,754</b>	<b>\$ 1,394,761</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,456,698</b>	<b>\$ 141,921</b>	<b>\$ (37,485)</b>				<b>\$ 1,698,133</b>	<b>\$ 3,259,267</b>	<b>\$ 2,976,557</b>



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 2017/18											
	Governmental Funds							2016/17			
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 2,607,700	\$ 2,514					\$ 2,610,214	\$ 5,301,685	\$ 2,630,205	\$ 5,242,254	
Improvement and Modernization Fund								\$ 12,166	\$ 5,393	\$ 15,827	
Judges' Compensation (0150019)	\$ 0						\$ 0		\$ 15,000	\$ 60,000	
Court Interpreter (0150037)	\$ 96,198						\$ 96,198	\$ 363,000	\$ 93,658	\$ 300,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ (50,370)						\$ (50,370)	\$ 117,255	\$ 8,349	\$ 133,687	
Other Miscellaneous								\$ 311,771		\$ 311,771	
	\$ 2,653,528	\$ 2,514					\$ 2,656,042	\$ 6,105,877	\$ 2,752,605	\$ 6,063,539	
Grants											
AB 1058 Commissioner/Facilitator			\$ (583)				\$ (583)	\$ 276,341		\$ 276,232	
Other Judicial Council Grants			\$ (10,317)				\$ (10,317)	\$ 108,343		\$ 356,124	
Non-Judicial Council Grants										\$ 8,769	
			\$ (10,900)				\$ (10,900)	\$ 384,684		\$ 641,125	
Other Financing Sources											
Interest Income	\$ (1,318)	\$ 39					\$ (1,279)	\$ 4,970	\$ (1,439)	\$ 3,315	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues	\$ (55,533)	\$ 4,213					\$ (51,320)	\$ 92,000	\$ (15,920)	\$ 76,000	
Enhanced Collections	\$ 172						\$ 172	\$ 3,300	\$ 2,746	\$ 2,700	
Escheatment									\$ (13,089)		
Prior Year Revenue										\$ 300	
County Program - Restricted	\$ (32,805)	\$ 442					\$ (32,363)	\$ 294,400	\$ (57,339)	\$ 208,012	
Reimbursement Other										\$ 1,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 455						\$ 455		\$ 34		
	\$ (89,029)	\$ 4,694					\$ (84,335)	\$ 398,170	\$ (85,006)	\$ 291,827	
<b>Total Revenues</b>	<b>\$ 2,564,499</b>	<b>\$ 7,208</b>	<b>\$ (10,900)</b>				<b>\$ 2,560,807</b>	<b>\$ 6,888,731</b>	<b>\$ 2,667,599</b>	<b>\$ 6,996,491</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 724,835		\$ 18,295				\$ 743,130	\$ 3,399,716	\$ 762,241	\$ 3,234,963	
Temp Help								\$ 300,000			
Overtime											
Staff Benefits	\$ 466,377		\$ 1,427				\$ 467,804	\$ 2,142,427	\$ 486,428	\$ 2,190,554	
	\$ 1,191,211		\$ 19,722				\$ 1,210,934	\$ 5,842,143	\$ 1,248,669	\$ 5,425,517	
Operating Expenses and Equipment											
General Expense	\$ 29,820		\$ 96								
Printing	\$ 6,400						\$ 29,916	\$ 308,699	\$ 28,750	\$ 237,769	
Telecommunications	\$ 4,825						\$ 6,400	\$ 21,756	\$ 6,496	\$ 35,026	
Postage	\$ 1,044						\$ 4,825	\$ 36,552	\$ 3,896	\$ 37,811	
Insurance							\$ 1,044	\$ 3,800	\$ 9,117	\$ 43,055	
In-State Travel	\$ 5,404						\$ 7,013	\$ 1,852	\$ 0	\$ 2,325	
Out-of-State Travel			\$ 1,609				\$ 33,300	\$ 6,029	\$ 6,029	\$ 36,503	
Training	\$ 435		\$ 555				\$ 990		\$ (22,384)	\$ 0	
Security Services	\$ 39,874		\$ 1,588				\$ 41,462	\$ 74,658	\$ 48,490	\$ 196,000	
Facility Operations	\$ 14,306						\$ 14,306	\$ 79,062	\$ 12,336	\$ 97,500	
Utilities											
Contracted Services	\$ 131,095	\$ 9,603	\$ 675				\$ 141,373	\$ 460,642	\$ 116,998	\$ 660,366	
Consulting and Professional Services	\$ 7,740						\$ 7,740	\$ 24,000	\$ 4,900	\$ 28,000	
Information Technology	\$ 13,793						\$ 13,793	\$ 172,637	\$ 188	\$ 58,384	
Major Equipment	\$ 28,739						\$ 28,739	\$ 28,739		\$ 30,000	
Other Items of Expense	\$ 81						\$ 81	\$ 1,840	\$ 191	\$ 1,895	
	\$ 283,557	\$ 9,603	\$ 4,523				\$ 297,682	\$ 1,247,537	\$ 215,007	\$ 1,464,834	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 8,684						\$ 8,684	\$ 20,600	\$ 3,312	\$ 21,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,341)		\$ 2,341							\$ 0	
Prior Year Expense Adjustment							\$ 0	\$ 0			
	\$ 6,344		\$ 2,341				\$ 6,684	\$ 20,600	\$ 3,312	\$ 21,500	
<b>Total Expenditures</b>	<b>\$ 1,481,111</b>	<b>\$ 9,603</b>	<b>\$ 26,586</b>				<b>\$ 1,517,300</b>	<b>\$ 7,110,280</b>	<b>\$ 1,466,988</b>	<b>\$ 6,911,651</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,083,388	\$ (2,395)	\$ (37,485)				\$ 1,043,507	\$ (221,549)	\$ 1,200,611	\$ 84,840	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 319,528	\$ 137,719	\$ 0				\$ 457,247	\$ 457,247	\$ 194,150	\$ 194,150	
Ending Balance (Deficit)	\$ 1,402,916	\$ 135,324	\$ (37,485)				\$ 1,500,754	\$ 235,698	\$ 1,394,761	\$ 278,990	



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

	For the month ended September									
	Fiscal Year 2017/18							2016/17		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 268,203	\$ 50,786				\$ 0	\$ 318,988	\$ 1,486,288	\$ 316,701	\$ 1,386,801
Traffic & Other Infractions	\$ 63,332	\$ 65					\$ 63,397	\$ 285,365	\$ 64,192	\$ 287,684
Other Criminal Cases	\$ 86,802	\$ 25,291					\$ 112,093	\$ 490,107	\$ 91,800	\$ 401,094
Civil	\$ 75,144	\$ 5,162					\$ 80,306	\$ 489,875	\$ 95,513	\$ 356,499
Family & Children Services	\$ 176,263	\$ 6,917					\$ 183,180	\$ 837,468	\$ 232,425	\$ 1,105,224
Probate, Guardianship & Mental Health Services		\$ 3					\$ 3	\$ 150		\$ 900
Juvenile Dependency Services	\$ 46,656						\$ 46,656	\$ 205,110	\$ 33,162	\$ 206,828
Juvenile Delinquency Services	\$ 11,385						\$ 11,385	\$ 86,434	\$ 16,176	\$ 82,205
Other Court Operations	\$ 187,270	\$ 26,059					\$ 213,329	\$ 1,203,324	\$ 207,234	\$ 1,079,127
Court Interpreters	\$ 38,591	\$ 61,323					\$ 99,914	\$ 363,545	\$ 73,557	\$ 366,723
Jury Services	\$ 21,059	\$ 4,386	\$ 8,684				\$ 34,129	\$ 138,846	\$ 32,384	\$ 153,291
Security	\$ 13,834	\$ 44,322					\$ 58,156	\$ 126,627	\$ 62,134	\$ 284,740
Trial Court Operations Program	\$ 988,539	\$ 224,313	\$ 8,684			\$ 0	\$ 1,221,536	\$ 5,713,139	\$ 1,225,279	\$ 5,711,116
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 47,755	\$ 1,880					\$ 49,635	\$ 226,105	\$ 76,734	\$ 327,490
Fiscal Services	\$ 80,145	\$ 21,442					\$ 101,587	\$ 386,974	\$ 77,559	\$ 368,000
Human Resources	\$ 16,793	\$ 3,608					\$ 20,401	\$ 89,571	\$ 17,543	\$ 86,162
Business & Facilities Services		\$ 9,616					\$ 9,616	\$ 166,912	\$ 4,195	\$ 49,605
Information Technology	\$ 77,702	\$ 36,823					\$ 114,525	\$ 527,579	\$ 65,679	\$ 369,278
Court Administration Program	\$ 222,395	\$ 73,369					\$ 295,764	\$ 1,397,141	\$ 241,709	\$ 1,200,535
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,210,934</b>	<b>\$ 297,682</b>	<b>\$ 8,684</b>			<b>\$ 0</b>	<b>\$ 1,517,300</b>	<b>\$ 7,110,280</b>	<b>\$ 1,466,988</b>	<b>\$ 6,911,651</b>