

## 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

5/22/18

\_\_\_\_\_  
Date

Mendocino

\_\_\_\_\_  
Court

17/18 3rd quarter

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Mendocino

Court

17/18 3rd quarter

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Mendocino

Court

17/18 3rd 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	57.85	57.85	

<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 March							2016/17	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2017/18									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
	Non-Grant	Grant								
<b>ASSETS</b>										
Operations	\$ (81,214)	\$ 163,669	\$ (3,418)				\$ 54,853	\$ 133,890	\$ 257,068	
Payroll	\$ 0		\$ 0				\$ 0	\$ 0	\$ (81,362)	
Jury										
Revolving										
Other										
Distribution							\$ 0	\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ 0	\$ 0	\$ (20)	
Credit Card										
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850	
Cash with County								\$ 1,202,761	\$ 789,654	
Cash Outside of the JCC										
Cash Equivalents	\$ 767,690						\$ 676,790	\$ 1,444,479	\$ 922,868	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 690,326</b>	<b>\$ 163,669</b>	<b>\$ (3,418)</b>				<b>\$ 1,934,404</b>	<b>\$ 2,784,981</b>	<b>\$ 1,892,059</b>	
Short-Term Investment										
Investments										
<b>Total Investments</b>										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General										
Dishonored Checks	\$ 0							\$ 0	\$ 0	
Due From Employee										
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	
Due From State	\$ 0	\$ 0	\$ 0				\$ 176	\$ 176	\$ 0	
Trust Due To/From								\$ 0	\$ 144,104	
Distribution Due To/From										
Civil Filing Fee Due To/From									\$ 0	
General Due To/From	\$ 0							\$ 0		
<b>Total Receivables</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 176</b>	<b>\$ 176</b>	<b>\$ 144,104</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										
<b>Total Other Assets</b>										
<b>Total Assets</b>	<b>\$ 690,326</b>	<b>\$ 163,669</b>	<b>\$ (3,418)</b>				<b>\$ 1,934,580</b>	<b>\$ 2,785,157</b>	<b>\$ 2,036,162</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 47,587	\$ 0	\$ 0				\$ 1,762	\$ 49,349	\$ 0	
Due to Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0	
Due to State								\$ 0	\$ 0	
TC145 Liability										
Due to Other Governments	\$ 0						\$ 2,550	\$ 2,550	\$ 101,192	
AB145 Due to Other Government Agency								\$ 0	\$ 0	
Due to Other Public Agencies							\$ 688,277	\$ 688,277	\$ 403,086	
Sales and Use Tax	\$ 1,151							\$ 1,151	\$ 1,395	
Interest								\$ 793	\$ 204	
Miscellaneous Accts. Pay. and Accrued Liab.							\$ 793	\$ 793	\$ 204	
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 48,737</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 693,382</b>	<b>\$ 742,120</b>	<b>\$ 505,877</b>	
Civil										
Criminal							\$ 32,524	\$ 32,524	\$ 30,514	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 1,202,761	\$ 1,202,761	\$ 789,654	
Miscellaneous Trust							\$ 4,815	\$ 4,815	\$ 707	
<b>Total Trust Deposits</b>							<b>\$ 1,240,100</b>	<b>\$ 1,240,100</b>	<b>\$ 820,875</b>	
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ (14,815)							\$ (14,815)	\$ (16,081)	
Deferred Compensation Payable	\$ 6,770							\$ 6,770	\$ 2,892	
Deductions Payable	\$ 108,512							\$ 108,512	\$ 92,739	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 100,467</b>		<b>\$ 0</b>					<b>\$ 100,467</b>	<b>\$ 79,550</b>	
Revenue Collected in Advance										
Liabilities For Deposits	\$ 5,279	\$ 6,597	\$ 0					\$ 0	\$ 12,446	
Jury Fees - Non-Interest							\$ 1,097	\$ 12,974	\$ 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>\$ 5,279</b>	<b>\$ 6,597</b>	<b>\$ 0</b>				<b>\$ 1,097</b>	<b>\$ 12,974</b>	<b>\$ 17,356</b>	
<b>Total Liabilities</b>	<b>\$ 154,484</b>	<b>\$ 6,597</b>	<b>\$ 0</b>				<b>\$ 1,934,580</b>	<b>\$ 2,095,661</b>	<b>\$ 1,423,657</b>	
<b>Total Fund Balance</b>	<b>\$ 535,842</b>	<b>\$ 157,071</b>	<b>\$ (3,418)</b>					<b>\$ 689,495</b>	<b>\$ 612,506</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 690,326</b>	<b>\$ 163,669</b>	<b>\$ (3,418)</b>				<b>\$ 1,934,580</b>	<b>\$ 2,785,157</b>	<b>\$ 2,036,162</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 March											
Fiscal Year 2017/18										2016/17	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 4,072,910	\$ 17,550					\$ 4,090,460	\$ 5,301,685	\$ 4,126,652	\$ 5,242,254	
Improvement and Modernization Fund								\$ 12,166	\$ 5,393	\$ 15,827	
Judges' Compensation (0150019)	\$ 0						\$ 0		\$ 45,000	\$ 60,000	
Court Interpreter (0150037)	\$ 314,251						\$ 314,251	\$ 363,000	\$ 278,093	\$ 300,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 55,549						\$ 55,549	\$ 117,255	\$ 66,566	\$ 133,687	
Other Miscellaneous	\$ 311,771						\$ 311,771	\$ 311,771	\$ 311,771	\$ 311,771	
	\$ 4,754,481	\$ 17,550					\$ 4,772,031	\$ 6,105,877	\$ 4,833,475	\$ 6,063,539	
Grants											
AB 1058 Commissioner/Facilitator			\$ 69,829				\$ 69,829	\$ 276,341	\$ 161,608	\$ 276,232	
Other Judicial Council Grants			\$ 160,195				\$ 160,195	\$ 108,343	\$ 208,033	\$ 356,124	
Non-Judicial Council Grants									\$ 1,253	\$ 8,769	
			\$ 230,023				\$ 230,023	\$ 384,684	\$ 370,895	\$ 641,125	
Other Financing Sources											
Interest Income	\$ 7,888	\$ 860					\$ 8,748	\$ 4,970	\$ 3,765	\$ 3,315	
Investment Income											
Donations											
Local Fees	\$ 0	\$ 41,832					\$ 41,832	\$ 92,000	\$ 25,239	\$ 76,000	
Non-Fee Revenues	\$ 3,425						\$ 3,425	\$ 3,300	\$ 5,971	\$ 2,700	
Enhanced Collections									\$ 0	\$ 0	
Escheatment	\$ 1,964						\$ 1,964	\$ 3,500		\$ 300	
Prior Year Revenue											
County Program - Restricted	\$ 0	\$ 943					\$ 943	\$ 294,400	\$ 8,166	\$ 208,012	
Reimbursement Other										\$ 1,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 455						\$ 455		\$ 199		
	\$ 13,732	\$ 43,634					\$ 57,367	\$ 398,170	\$ 43,340	\$ 291,827	
<b>Total Revenues</b>	<b>\$ 4,768,213</b>	<b>\$ 61,184</b>	<b>\$ 230,023</b>				<b>\$ 5,059,421</b>	<b>\$ 6,888,731</b>	<b>\$ 5,247,710</b>	<b>\$ 6,996,491</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,293,136		\$ 116,039				\$ 2,409,175	\$ 3,399,716	\$ 2,418,194	\$ 3,234,963	
Temp Help								\$ 300,000			
Overtime	\$ 13,971						\$ 13,971				
Staff Benefits	\$ 1,442,231		\$ 65,113				\$ 1,507,344	\$ 2,142,427	\$ 1,531,870	\$ 2,190,554	
	\$ 3,749,339		\$ 181,151				\$ 3,930,490	\$ 5,842,143	\$ 3,950,063	\$ 5,425,517	
Operating Expenses and Equipment											
General Expense	\$ 201,964		\$ 23,102				\$ 225,066	\$ 308,699	\$ 92,859	\$ 237,769	
Printing	\$ 21,961		\$ 529				\$ 22,490	\$ 21,756	\$ 12,674	\$ 35,026	
Telecommunications	\$ 19,984						\$ 19,984	\$ 36,552	\$ 19,598	\$ 37,811	
Postage	\$ 2,526		\$ 566				\$ 3,092	\$ 3,800	\$ 32,034	\$ 43,055	
Insurance	\$ 1,669						\$ 1,669	\$ 1,852	\$ 1,633	\$ 2,325	
In-State Travel	\$ 15,996		\$ 2,201				\$ 18,196	\$ 33,300	\$ 15,936	\$ 36,503	
Out-of-State Travel											
Training	\$ 1,154		\$ 555				\$ 1,709		\$ 3,010	\$ 0	
Security Services	\$ 77,657		\$ 3,532				\$ 81,188	\$ 74,658	\$ 142,173	\$ 196,000	
Facility Operations	\$ 53,613						\$ 53,613	\$ 79,062	\$ 50,955	\$ 97,500	
Utilities											
Contracted Services	\$ 296,360	\$ 41,832	\$ 675				\$ 338,867	\$ 460,642	\$ 443,761	\$ 660,366	
Consulting and Professional Services	\$ 15,445						\$ 15,445	\$ 24,000	\$ 18,628	\$ 28,000	
Information Technology	\$ 52,322						\$ 52,322	\$ 172,637	\$ 33,503	\$ 58,984	
Major Equipment	\$ 39,481						\$ 39,481	\$ 28,739		\$ 30,000	
Other Items of Expense	\$ 1,094						\$ 1,094	\$ 1,840	\$ 607	\$ 1,895	
	\$ 801,225	\$ 41,832	\$ 31,159				\$ 874,216	\$ 1,247,537	\$ 867,372	\$ 1,464,634	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 22,467						\$ 22,467	\$ 20,600	\$ 11,919	\$ 21,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (25,888)		\$ 25,888				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (3,421)		\$ 25,888				\$ 22,467	\$ 20,600	\$ 11,919	\$ 21,500	
<b>Total Expenditures</b>	<b>\$ 4,547,142</b>	<b>\$ 41,832</b>	<b>\$ 238,198</b>				<b>\$ 4,827,173</b>	<b>\$ 7,110,280</b>	<b>\$ 4,829,354</b>	<b>\$ 6,911,651</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 221,071	\$ 19,352	\$ (8,175)				\$ 232,249	\$ (221,549)	\$ 418,355	\$ 84,840	
Operating Transfers In (Out)	\$ (4,757)		\$ 4,757				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 319,528	\$ 137,719	\$ 0				\$ 457,247	\$ 457,247	\$ 194,150	\$ 194,150	
Ending Balance (Deficit)	\$ 535,842	\$ 157,071	\$ (3,418)				\$ 689,495	\$ 235,698	\$ 612,506	\$ 278,990	



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

	For the month ended March									
	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	\$ 863,950	\$ 134,795			\$ 0		\$ 998,745	\$ 1,486,288	\$ 954,227	\$ 1,386,801
Traffic & Other Infractions	\$ 207,752	\$ 1,115					\$ 208,868	\$ 285,365	\$ 200,648	\$ 287,684
Other Criminal Cases	\$ 315,415	\$ 100,729					\$ 416,144	\$ 490,107	\$ 332,304	\$ 401,094
Civil	\$ 250,126	\$ 15,101					\$ 265,228	\$ 489,875	\$ 288,562	\$ 356,499
Family & Children Services	\$ 577,942	\$ 48,984			\$ 0		\$ 626,926	\$ 837,468	\$ 778,925	\$ 1,105,224
Probate, Guardianship & Mental Health Services		\$ 368					\$ 368	\$ 150	\$ 597	\$ 900
Juvenile Dependency Services	\$ 152,125	\$ 180					\$ 152,305	\$ 205,110	\$ 108,974	\$ 206,828
Juvenile Delinquency Services	\$ 11,417	\$ 150					\$ 11,567	\$ 86,434	\$ 53,255	\$ 82,205
Other Court Operations	\$ 594,677	\$ 109,216					\$ 703,892	\$ 1,203,324	\$ 738,205	\$ 1,079,127
Court Interpreters	\$ 154,069	\$ 118,648					\$ 272,717	\$ 363,545	\$ 268,648	\$ 366,723
Jury Services	\$ 69,703	\$ 29,810	\$ 22,467				\$ 121,980	\$ 138,846	\$ 120,291	\$ 153,291
Security	\$ 45,524	\$ 98,346					\$ 143,869	\$ 126,627	\$ 185,435	\$ 284,740
Trial Court Operations Program	\$ 3,242,701	\$ 657,441	\$ 22,467		\$ 0		\$ 3,922,608	\$ 5,713,139	\$ 4,030,072	\$ 5,711,116
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 168,014	\$ 1,799					\$ 169,813	\$ 226,105	\$ 238,181	\$ 327,490
Fiscal Services	\$ 209,981	\$ 36,292					\$ 246,273	\$ 386,974	\$ 230,248	\$ 368,000
Human Resources	\$ 50,020	\$ 11,883					\$ 61,903	\$ 89,571	\$ 58,366	\$ 86,162
Business & Facilities Services		\$ 24,366					\$ 24,366	\$ 166,912	\$ 18,067	\$ 49,605
Information Technology	\$ 259,774	\$ 142,435					\$ 402,208	\$ 527,579	\$ 254,420	\$ 369,278
Court Administration Program	\$ 687,789	\$ 216,775					\$ 904,564	\$ 1,397,141	\$ 799,282	\$ 1,200,535
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 3,930,490	\$ 874,216	\$ 22,467		\$ 0		\$ 4,827,173	\$ 7,110,280	\$ 4,829,354	\$ 6,911,651