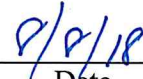


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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 4th quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mendocino

Court

17/18 4th quarter

Fiscal Year and Ending Quarter

FOOTNOTES

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Superior Court of California, County of Mendocino
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended June									
Fiscal Year 2017/18									2016/17
	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	\$ (128,409)	\$ 165,512	\$ 0				\$ 52,500	\$ 89,603	\$ (22,752)
Payroll	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Jury Revolving									
Other Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (12,829)	\$ (12,829)	\$ 0
Credit Card								\$ 3,850	\$ 3,850
Cash on Hand	\$ 3,850							\$ 845,812	\$ 1,202,761
Cash with County							\$ 845,812	\$ 845,812	\$ 1,202,761
Cash Outside of the JCC									
Cash Equivalents	\$ 268,756						\$ 1,188,158	\$ 1,456,915	\$ 686,366
Total Cash and Cash Equivalents	\$ 144,198	\$ 165,512	\$ 0				\$ 2,073,641	\$ 2,383,352	\$ 1,870,225
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 2,055	\$ 565					\$ 0	\$ 2,620	\$ 742
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 496,921							\$ 496,921	\$ 111,074
Due From Other Governments	\$ 135,654	\$ 17,198	\$ 0					\$ 152,851	\$ 90,173
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 294,595	\$ 2,506	\$ 185,520					\$ 482,620	\$ 273,244
Trust Due To/From									
Distribution Due To/From									\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	
Total Receivables	\$ 929,225	\$ 20,269	\$ 185,520				\$ 0	\$ 1,135,013	\$ 475,233
Prepaid Expenses - General	\$ 0							\$ 0	\$ 3,989
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 3,989
Other Assets									
Total Other Assets									
Total Assets	\$ 1,073,422	\$ 185,781	\$ 185,520				\$ 2,073,641	\$ 3,518,365	\$ 2,349,447
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 32,377		\$ 14,176					\$ 46,553	\$ 46,994
Accounts Payable - General	\$ 13,980	\$ 0	\$ 0				\$ 0	\$ 13,980	\$ 3,018
Due to Other Funds	\$ 327,705	\$ 1,808	\$ 167,408				\$ 0	\$ 496,921	\$ 111,074
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State									
TC145 Liability							\$ 91,000	\$ 91,000	\$ 95,942
Due to Other Governments	\$ 9,451		\$ 767					\$ 10,218	\$ 2,179
AB145 Due to Other Government Agency							\$ 1,115,339	\$ 1,115,339	\$ 221,762
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,282							\$ 1,282	\$ 635
Interest							\$ 56	\$ 56	\$ 27
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 384,795	\$ 1,808	\$ 182,352				\$ 1,206,394	\$ 1,775,349	\$ 481,630
Civil							\$ 12,209	\$ 12,209	\$ 30,370
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 845,812	\$ 845,812	\$ 1,202,761
Trust Interest Payable							\$ 9,226	\$ 9,226	\$ 1,238
Miscellaneous Trust									
Total Trust Deposits							\$ 867,247	\$ 867,247	\$ 1,234,370
Accrued Payroll	\$ 205,935		\$ 3,168					\$ 209,103	\$ 194,133
Benefits Payable	\$ (28,320)							\$ (28,320)	\$ (31,290)
Deferred Compensation Payable	\$ 3,385							\$ 3,385	\$ 0
Deductions Payable	\$ 52,102							\$ 52,102	\$ 345
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 233,102		\$ 3,168					\$ 236,270	\$ 163,188
Revenue Collected in Advance			\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 4,066	\$ 6,597					\$ 0	\$ 10,664	\$ 16,004
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ (2,992)
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 4,066	\$ 6,597	\$ 0				\$ 0	\$ 10,664	\$ 13,012
Total Liabilities	\$ 621,963	\$ 8,405	\$ 185,520				\$ 2,073,641	\$ 2,889,530	\$ 1,892,201
Total Fund Balance	\$ 451,459	\$ 177,376	\$ 0					\$ 628,835	\$ 457,247
Total Liabilities and Fund Balance	\$ 1,073,422	\$ 185,781	\$ 185,520				\$ 2,073,641	\$ 3,518,365	\$ 2,349,447

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 5,412,960	\$ 27,574					\$ 5,440,534	\$ 5,301,685	\$ 5,359,766	\$ 5,242,254	
Improvement and Modernization Fund	\$ 11,623						\$ 11,623	\$ 12,166	\$ 17,559	\$ 15,827	
Judges' Compensation (0150019)	\$ 0						\$ 0		\$ 56,897	\$ 60,000	
Court Interpreter (0150037)	\$ 363,340						\$ 363,340	\$ 363,000	\$ 418,665	\$ 300,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 138,810						\$ 138,810	\$ 117,255	\$ 147,388	\$ 133,687	
Other Miscellaneous	\$ 311,771						\$ 311,771	\$ 311,771	\$ 311,771	\$ 311,771	
	\$ 6,238,504	\$ 27,574					\$ 6,266,078	\$ 6,105,877	\$ 6,312,046	\$ 6,063,539	
Grants											
AB 1058 Commissioner/Facilitator			\$ 275,578				\$ 275,578	\$ 276,341	\$ 249,439	\$ 276,232	
Other Judicial Council Grants			\$ 200,887				\$ 200,887	\$ 108,343	\$ 294,421	\$ 356,124	
Non-Judicial Council Grants									\$ 1,253	\$ 8,769	
			\$ 476,465				\$ 476,465	\$ 384,684	\$ 545,114	\$ 641,125	
Other Financing Sources											
Interest Income	\$ 20,999	\$ 2,115					\$ 23,114	\$ 4,970	\$ 8,513	\$ 3,315	
Investment Income											
Donations											
Local Fees	\$ 88,033	\$ 59,030					\$ 147,062	\$ 92,000	\$ 95,235	\$ 76,000	
Non-Fee Revenues	\$ 3,523						\$ 3,523	\$ 3,300	\$ 5,971	\$ 2,700	
Enhanced Collections									\$ 0		
Escheatment	\$ 3,859						\$ 3,859	\$ 3,500		\$ 300	
Prior Year Revenue											
County Program - Restricted	\$ 232,819	\$ 1,307					\$ 234,126	\$ 294,400	\$ 41,261	\$ 208,012	
Reimbursement Other										\$ 1,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 932						\$ 932		\$ 199		
	\$ 350,164	\$ 62,451					\$ 412,615	\$ 398,170	\$ 151,179	\$ 291,827	
Total Revenues	\$ 6,588,668	\$ 90,025	\$ 476,465				\$ 7,155,159	\$ 6,888,731	\$ 7,008,339	\$ 6,996,491	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,157,459		\$ 219,412				\$ 3,376,872	\$ 3,399,716	\$ 3,337,056	\$ 3,234,963	
Temp Help								\$ 300,000			
Overtime	\$ 18,847						\$ 18,847				
Staff Benefits	\$ 1,942,488		\$ 128,239				\$ 2,070,727	\$ 2,142,427	\$ 2,083,071	\$ 2,190,554	
	\$ 5,118,793		\$ 347,652				\$ 5,466,445	\$ 5,842,143	\$ 5,420,127	\$ 5,425,517	
Operating Expenses and Equipment											
General Expense	\$ 361,491		\$ 97,260				\$ 458,751	\$ 308,699	\$ 157,444	\$ 237,769	
Printing	\$ 37,292		\$ 1,224				\$ 38,516	\$ 21,756	\$ 18,125	\$ 35,026	
Telecommunications	\$ 36,536						\$ 36,536	\$ 36,552	\$ 31,873	\$ 37,811	
Postage	\$ 23,995		\$ 859				\$ 24,854	\$ 3,800	\$ 61,904	\$ 43,055	
Insurance	\$ 1,865						\$ 1,865	\$ 1,852	\$ 1,772	\$ 2,325	
In-State Travel	\$ 24,289		\$ 2,201				\$ 26,489	\$ 33,300	\$ 23,542	\$ 36,503	
Out-of-State Travel									\$ 2,142		
Training	\$ 1,550		\$ 905				\$ 2,455		\$ 3,010	\$ 0	
Security Services	\$ 77,213		\$ 3,532				\$ 80,745	\$ 74,658	\$ 204,449	\$ 196,000	
Facility Operations	\$ 78,805						\$ 78,805	\$ 79,062	\$ 77,018	\$ 97,500	
Utilities											
Contracted Services	\$ 402,925	\$ 50,368	\$ 1,575				\$ 454,868	\$ 460,642	\$ 650,319	\$ 660,366	
Consulting and Professional Services	\$ 24,337						\$ 24,337	\$ 24,000	\$ 23,573	\$ 28,000	
Information Technology	\$ 87,620						\$ 87,620	\$ 172,637	\$ 42,509	\$ 58,384	
Major Equipment	\$ 159,042						\$ 159,042	\$ 28,739	\$ 7,145	\$ 30,000	
Other Items of Expense	\$ 1,768						\$ 1,768	\$ 1,840	\$ 1,755	\$ 1,895	
	\$ 1,318,729	\$ 50,368	\$ 107,556				\$ 1,476,652	\$ 1,247,537	\$ 1,306,582	\$ 1,464,634	
Special Items of Expense											
Grand Jury	\$ 36						\$ 36				
Jury Costs	\$ 40,438						\$ 40,438	\$ 20,600	\$ 18,533	\$ 21,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (53,134)		\$ 53,134				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (12,661)		\$ 53,134				\$ 40,474	\$ 20,600	\$ 18,533	\$ 21,500	
Total Expenditures	\$ 6,424,861	\$ 50,368	\$ 508,342				\$ 6,983,571	\$ 7,110,280	\$ 6,745,242	\$ 6,911,651	
Excess (Deficit) of Revenues Over Expenditures	\$ 163,807	\$ 39,657	\$ (31,876)				\$ 171,588	\$ (221,549)	\$ 263,096	\$ 84,840	
Operating Transfers In (Out)	\$ (31,876)		\$ 31,876				\$ 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)	\$ 451,459	\$ 177,376	\$ 0				\$ 628,835	\$ 235,698	\$ 457,247	\$ 278,990	

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

For the month ended June										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 1,140,440	\$ 246,369				\$ 0	\$ 1,386,810	\$ 1,486,288	\$ 1,322,053	\$ 1,386,801
Traffic & Other Infractions	\$ 308,447	\$ 1,910					\$ 310,358	\$ 285,365	\$ 270,952	\$ 287,684
Other Criminal Cases	\$ 462,951	\$ 151,191					\$ 614,142	\$ 490,107	\$ 463,523	\$ 401,094
Civil	\$ 371,343	\$ 32,033					\$ 403,376	\$ 489,875	\$ 385,744	\$ 356,499
Family & Children Services	\$ 801,832	\$ 133,116				\$ 0	\$ 934,948	\$ 837,468	\$ 1,041,114	\$ 1,105,224
Probate, Guardianship & Mental Health Services		\$ 765					\$ 765	\$ 150	\$ 919	\$ 900
Juvenile Dependency Services	\$ 209,514	\$ 1,031					\$ 210,546	\$ 205,110	\$ 162,728	\$ 206,828
Juvenile Delinquency Services	\$ 11,417	\$ 150					\$ 11,567	\$ 86,434	\$ 73,016	\$ 82,205
Other Court Operations	\$ 813,603	\$ 197,450					\$ 1,011,053	\$ 1,203,324	\$ 1,040,194	\$ 1,079,127
Court Interpreters	\$ 219,007	\$ 142,754					\$ 361,761	\$ 363,545	\$ 401,159	\$ 366,723
Jury Services	\$ 96,985	\$ 54,996	\$ 40,438				\$ 192,418	\$ 138,846	\$ 174,160	\$ 153,291
Security	\$ 59,717	\$ 182,102					\$ 241,819	\$ 126,627	\$ 264,008	\$ 284,740
Trial Court Operations Program	\$ 4,495,257	\$ 1,143,867	\$ 40,438			\$ 0	\$ 5,679,562	\$ 5,713,139	\$ 5,599,571	\$ 5,711,116
Enhanced Collections										
Other Non-Court Operations			\$ 36				\$ 36			
Non-Court Operations Program			\$ 36				\$ 36			
Executive Office	\$ 237,630	\$ 3,129					\$ 240,759	\$ 226,105	\$ 343,837	\$ 327,490
Fiscal Services	\$ 310,674	\$ 51,568					\$ 362,241	\$ 386,974	\$ 324,445	\$ 368,000
Human Resources	\$ 67,491	\$ 15,382					\$ 82,873	\$ 89,571	\$ 87,941	\$ 86,162
Business & Facilities Services		\$ 45,408					\$ 45,408	\$ 166,912	\$ 29,166	\$ 49,605
Information Technology	\$ 355,394	\$ 217,298					\$ 572,692	\$ 527,579	\$ 360,283	\$ 369,278
Court Administration Program	\$ 971,188	\$ 332,785					\$ 1,303,973	\$ 1,397,141	\$ 1,145,671	\$ 1,200,535
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,466,445	\$ 1,476,652	\$ 40,474			\$ 0	\$ 6,983,571	\$ 7,110,280	\$ 6,745,242	\$ 6,911,651

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	177,376	-	-	-	-	-	195,224
Committed	429,483	-	429,483	-	-	-	-	-	-	429,483
Assigned	4,128	-	4,128	-	-	-	-	-	-	4,128
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 451,459	\$ -	\$ 451,459	\$ 177,376	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 628,835