

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

5/19/17

Date

MENDOCINO

Court
2016/2017 3rd QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

MENDOCINO

Court

2016/2017 3rd QTR

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

MENDOCINO

Court

2016/2017 3rd 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	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
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

	For the month ended March									
	Fiscal Year 2016/17									
	Governmental Funds							2015/16		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
	Non-Grant	Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 4,106,604	\$ 20,048					\$ 4,126,652	\$ 5,242,254	\$ 3,705,699	\$ 4,914,206
Improvement and Modernization Fund	\$ 5,393						\$ 5,393	\$ 15,827		\$ 12,166
Judges' Compensation (45.25)	\$ 45,000						\$ 45,000	\$ 60,000	\$ 45,000	\$ 60,000
Court Interpreter (45.45)	\$ 278,093						\$ 278,093	\$ 300,000	\$ 216,464	\$ 270,000
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 66,566						\$ 66,566	\$ 133,687	\$ 55,744	\$ 141,787
Other Miscellaneous	\$ 311,771						\$ 311,771	\$ 311,771	\$ 311,771	\$ 311,771
	\$ 4,813,427	\$ 20,048					\$ 4,833,475	\$ 6,063,539	\$ 4,334,678	\$ 5,709,930
Grants										
AB 1058 Commissioner/Facilitator			\$ 161,608				\$ 161,608	\$ 276,232	\$ 192,079	\$ 274,959
Other Judicial Council Grants			\$ 208,033				\$ 208,033	\$ 356,124	\$ 139,276	\$ 362,628
Non-Judicial Council Grants			\$ 1,253				\$ 1,253	\$ 8,769		
			\$ 370,895				\$ 370,895	\$ 641,125	\$ 331,355	\$ 637,587
Other Financing Sources										
Interest Income	\$ 3,443	\$ 321								
Investment Income							\$ 3,765	\$ 3,315	\$ 2,039	\$ 1,764
Donations										
Local Fees		\$ 25,239								
Non-Fee Revenues	\$ 5,971						\$ 25,239	\$ 76,000	\$ 17,848	\$ 64,748
Enhanced Collections	\$ 0						\$ 5,971	\$ 2,700	\$ 189	\$ 3,250
Escheatment							\$ 0			
Prior Year Revenue								\$ 300	\$ 181	\$ 300
County Program - Restricted	\$ 7,129	\$ 1,037								
Reimbursement Other							\$ 8,166	\$ 208,012	\$ 140,520	\$ 365,100
Sale of Fixed Assets								\$ 1,500	\$ 1,601	\$ 2,500
Other Miscellaneous	\$ 199						\$ 199			
	\$ 16,743	\$ 26,597					\$ 43,340	\$ 291,827	\$ 163,506	\$ 437,662
Total Revenues	\$ 4,830,169	\$ 46,645	\$ 370,895				\$ 5,247,710	\$ 6,996,491	\$ 4,829,539	\$ 6,785,179
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 2,238,185		\$ 180,008							
Temp Help							\$ 2,418,194	\$ 3,234,963	\$ 2,182,894	\$ 3,111,019
Overtime										
Staff Benefits	\$ 1,449,676		\$ 82,194						\$ 475	
	\$ 3,687,861		\$ 262,202				\$ 1,531,870	\$ 2,190,554	\$ 1,432,938	\$ 2,127,999
							\$ 3,950,063	\$ 5,425,517	\$ 3,616,307	\$ 5,239,018
Operating Expenses and Equipment										
General Expense	\$ 86,973		\$ 5,887							
Printing	\$ 12,674						\$ 92,859	\$ 237,769	\$ 93,659	\$ 230,340
Telecommunications	\$ 19,598						\$ 12,674	\$ 35,026	\$ 19,763	\$ 32,950
Postage	\$ 31,111		\$ 0				\$ 19,598	\$ 37,811	\$ 22,458	\$ 40,908
Insurance	\$ 1,633		\$ 923				\$ 32,034	\$ 43,055	\$ 27,454	\$ 24,415
In-State Travel	\$ 13,286						\$ 1,633	\$ 2,325	\$ 1,805	\$ 2,450
Out-of-State Travel			\$ 2,650				\$ 15,936	\$ 36,503	\$ 19,140	\$ 26,228
Training	\$ 285		\$ 2,725						\$ 568	
Security Services	\$ 136,568		\$ 5,605				\$ 3,010	\$ 23,700	\$ 7,200	\$ 103,793
Facility Operations	\$ 50,799		\$ 156				\$ 142,173	\$ 196,000	\$ 121,607	\$ 218,000
Utilities							\$ 50,955	\$ 97,500	\$ 47,215	\$ 101,100
Contracted Services	\$ 348,382	\$ 25,239	\$ 70,140				\$ 443,761	\$ 660,366	\$ 369,385	\$ 734,455
Consulting and Professional Services	\$ 18,628						\$ 18,628	\$ 28,000	\$ 23,926	\$ 34,000
Information Technology	\$ 33,503		\$ 0				\$ 33,503	\$ 58,384	\$ 27,006	\$ 121,937
Major Equipment								\$ 30,000	\$ 60,937	\$ 44,000
Other Items of Expense	\$ 607						\$ 607	\$ 1,895	\$ 763	\$ 2,981
	\$ 754,048	\$ 25,239	\$ 88,086				\$ 867,372	\$ 1,488,334	\$ 842,885	\$ 1,717,557
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 11,919									
Judgements, Settlements and Claims							\$ 11,919	\$ 21,500	\$ 14,645	\$ 30,000
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (40,396)		\$ 40,396							
Prior Year Expense Adjustment							\$ 0	\$ 0	\$ 0	\$ 0
	\$ (28,477)		\$ 40,396				\$ 11,919	\$ 21,500	\$ 14,645	\$ 30,000
Total Expenditures	\$ 4,413,432	\$ 25,239	\$ 390,684				\$ 4,829,354	\$ 6,935,351	\$ 4,473,837	\$ 6,986,575
Excess (Deficit) of Revenues Over Expenditures	\$ 416,738	\$ 21,406	\$ (19,789)				\$ 418,355	\$ 61,140	\$ 355,702	\$ (201,396)
Operating Transfers In (Out)	\$ (9,923)		\$ 9,923				\$ 0	\$ 0		\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 91,067	\$ 103,083	\$ 0				\$ 194,150	\$ 194,150	\$ 308,012	\$ 308,012
Ending Balance (Deficit)	\$ 497,882	\$ 124,490	\$ (9,866)				\$ 612,506	\$ 255,290	\$ 663,714	\$ 106,616

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

For the month ended March									
Fiscal Year 2016/17									
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ 243,427	\$ 124,490	\$ (138,152)				\$ 27,304	\$ 257,068	\$ 277,844
Payroll	\$ (77,990)		\$ (3,372)					\$ (81,362)	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ 0
Credit Card							\$ (20)	\$ (20)	\$ (20)
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850
Cash with County								\$ 789,654	\$ 706,176
Cash Outside of the JCC							\$ 789,654	\$ 789,654	\$ 706,176
Cash Equivalents	\$ 411,786							\$ 411,786	\$ 411,786
Total Cash and Cash Equivalents	\$ 581,072	\$ 124,490	\$ (141,524)				\$ 1,328,020	\$ 1,892,059	\$ 1,704,586
Short-Term Investment Investments									
Total Investments									
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	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 144,104					\$ 144,104	\$ 130,675
Trust Due To/From									
Distribution Due To/From							\$ 0	\$ 0	
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 0	\$ 0	\$ 144,104				\$ 0	\$ 144,104	\$ 130,675
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	\$ 581,072	\$ 124,490	\$ 2,580				\$ 1,328,020	\$ 2,036,162	\$ 1,835,261
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0					\$ 0	\$ 2,086
Due to Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due to State								\$ 0	\$ 0
TC145 Liability							\$ 101,192	\$ 101,192	\$ 75,105
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 403,086	\$ 403,086	\$ 256,390
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,395							\$ 1,395	\$ 162
Interest							\$ 204	\$ 204	\$ 75
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,395	\$ 0	\$ 0				\$ 504,482	\$ 505,877	\$ 333,818
Civil									
Criminal							\$ 30,514	\$ 30,514	\$ 27,990
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 789,654	\$ 789,654	\$ 706,176
Trust Interest Payable							\$ 707	\$ 707	\$ 462
Miscellaneous Trust									
Total Trust Deposits							\$ 820,875	\$ 820,875	\$ 734,628
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (16,081)							\$ (16,081)	\$ (16,412)
Deferred Compensation Payable	\$ 2,892							\$ 2,892	\$ 5,675
Deductions Payable	\$ 92,739							\$ 92,739	\$ 108,929
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 79,550		\$ 0					\$ 79,550	\$ 98,192
Revenue Collected in Advance			\$ 12,446					\$ 12,446	\$ 0
Liabilities For Deposits	\$ 2,246						\$ 2,664	\$ 4,910	\$ 4,910
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment								\$ 0	\$ 0
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 2,246		\$ 12,446				\$ 2,664	\$ 17,356	\$ 4,910
Total Liabilities	\$ 83,191	\$ 0	\$ 12,446				\$ 1,328,020	\$ 1,423,657	\$ 1,171,548
Total Fund Balance	\$ 497,882	\$ 124,490	\$ (9,866)					\$ 612,506	\$ 663,714
Total Liabilities and Fund Balance	\$ 581,072	\$ 124,490	\$ 2,580				\$ 1,328,020	\$ 2,036,162	\$ 1,835,261

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

	For the month ended March									
	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	\$ 850,812	\$ 103,415			\$ 0		\$ 954,227	\$ 1,386,801	\$ 977,841	\$ 1,434,693
Traffic & Other Infractions	\$ 199,388	\$ 1,260					\$ 200,648	\$ 287,684	\$ 169,315	\$ 283,416
Other Criminal Cases	\$ 263,231	\$ 69,073					\$ 332,304	\$ 401,094	\$ 303,995	\$ 370,261
Civil	\$ 272,331	\$ 16,231					\$ 288,562	\$ 356,499	\$ 217,184	\$ 318,753
Family & Children Services	\$ 662,812	\$ 116,113			\$ 0		\$ 778,925	\$ 1,105,224	\$ 654,681	\$ 1,112,883
Probate, Guardianship & Mental Health Services		\$ 597					\$ 597	\$ 900	\$ 422	\$ 2,135
Juvenile Dependency Services	\$ 106,934	\$ 2,040					\$ 108,974	\$ 206,828	\$ 94,713	\$ 195,593
Juvenile Delinquency Services	\$ 52,955	\$ 300					\$ 53,255	\$ 82,205	\$ 50,551	\$ 83,019
Other Court Operations	\$ 628,300	\$ 109,904					\$ 738,205	\$ 1,079,127	\$ 734,059	\$ 1,089,882
Court Interpreters	\$ 92,471	\$ 176,178					\$ 268,648	\$ 366,723	\$ 208,450	\$ 405,106
Jury Services	\$ 63,207	\$ 45,165	\$ 11,919				\$ 120,291	\$ 153,291	\$ 109,017	\$ 149,310
Security	\$ 43,185	\$ 142,250					\$ 185,435	\$ 284,740	\$ 163,111	\$ 272,138
Trial Court Operations Program	\$ 3,235,626	\$ 782,527	\$ 11,919		\$ 0		\$ 4,030,072	\$ 5,711,116	\$ 3,683,339	\$ 5,717,189
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 240,706	\$ (2,525)					\$ 238,181	\$ 327,490	\$ 218,193	\$ 311,205
Fiscal Services	\$ 195,237	\$ 35,012					\$ 230,248	\$ 368,000	\$ 274,882	\$ 360,400
Human Resources	\$ 44,857	\$ 13,509					\$ 58,366	\$ 86,162	\$ 55,703	\$ 80,318
Business & Facilities Services		\$ 18,067					\$ 18,067	\$ 49,605	\$ 19,663	\$ 62,883
Information Technology	\$ 233,638	\$ 20,782					\$ 254,420	\$ 392,978	\$ 222,058	\$ 454,580
Court Administration Program	\$ 714,437	\$ 84,845					\$ 799,282	\$ 1,224,235	\$ 790,499	\$ 1,269,386
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,950,063	\$ 867,372	\$ 11,919		\$ 0		\$ 4,829,354	\$ 6,935,351	\$ 4,473,837	\$ 6,986,575