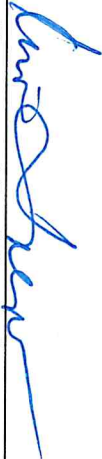


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

12/6/18

Date

Mendocino

Court

18 | 19 1st

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mendocino

Court

18/19 1st quarter

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Mendocino

Court

18/19 1st quarter

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
62.35	62.98				

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									
Fiscal Year 2018/19									2017/18
	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	\$ (137,837)	\$ 178,838	\$ 28,491				\$ 27,632	\$ 97,124	\$ 25,073
Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Jury Revolving Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (12,625)	\$ (12,625)	\$ 0
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850
Cash with County							\$ 845,812	\$ 845,812	\$ 1,202,761
Cash Outside of the JCC									
Cash Equivalents	\$ 1,758,773						\$ 609,799	\$ 2,368,572	\$ 2,037,502
Total Cash and Cash Equivalents	\$ 1,624,786	\$ 178,838	\$ 28,491				\$ 1,470,618	\$ 3,302,733	\$ 3,269,187
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks								\$ 0	\$ 0
Due From Employee	\$ 0								
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 43,528					\$ 43,528	\$ (9,920)
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 0	\$ 0	\$ 43,528				\$ 0	\$ 43,528	\$ (9,920)
Prepaid Expenses - General									\$ 0
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,624,786	\$ 178,838	\$ 72,019				\$ 1,470,618	\$ 3,346,261	\$ 3,259,267
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 100
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State									
TC145 Liability							\$ 99,841	\$ 99,841	\$ 125,474
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 498,671	\$ 498,671	\$ 334,596
Due to Other Public Agencies									
Sales and Use Tax	\$ 2,099							\$ 2,099	\$ 677
Interest							\$ 758	\$ 758	\$ 236
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 2,099	\$ 0	\$ 0				\$ 599,271	\$ 601,370	\$ 461,082
Civil							\$ 12,924	\$ 12,924	\$ 30,670
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 845,812	\$ 845,812	\$ 1,202,761
Trust Interest Payable							\$ 12,611	\$ 12,611	\$ 1,711
Miscellaneous Trust									
Total Trust Deposits							\$ 871,347	\$ 871,347	\$ 1,235,143
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (10,476)							\$ (10,476)	\$ (11,222)
Deferred Compensation Payable	\$ 3,695							\$ 3,695	\$ 4,357
Deductions Payable	\$ 52,307							\$ 52,307	\$ 53,149
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 45,526		\$ 0					\$ 45,526	\$ 46,284
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 4,066	\$ 6,597						\$ 10,664	\$ 16,004
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 4,066	\$ 6,597					\$ 0	\$ 10,664	\$ 16,004
Total Liabilities	\$ 51,692	\$ 6,597	\$ 0				\$ 1,470,618	\$ 1,528,907	\$ 1,758,513
Total Fund Balance	\$ 1,573,094	\$ 172,240	\$ 72,019					\$ 1,817,354	\$ 1,500,754
Total Liabilities and Fund Balance	\$ 1,624,786	\$ 178,838	\$ 72,019				\$ 1,470,618	\$ 3,346,261	\$ 3,259,267

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 2018/19										2017/18	
	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	\$ 2,737,344	\$ 5,008					\$ 2,742,352	\$ 6,084,718	\$ 2,610,214	\$ 5,301,685	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 11,276		\$ 12,166	
Judges' Compensation (0150019)									\$ 0		
Court Interpreter (0150037)	\$ 75,102						\$ 75,102	\$ 320,000	\$ 96,198	\$ 363,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 16,305						\$ 16,305	\$ 258,363	\$ (50,370)	\$ 117,255	
Other Miscellaneous								\$ 311,711		\$ 311,771	
	\$ 2,828,751	\$ 5,008					\$ 2,833,759	\$ 6,986,068	\$ 2,656,042	\$ 6,105,877	
Grants											
AB 1058 Commissioner/Facilitator			\$ (31,014)				\$ (31,014)	\$ 276,514	\$ (583)	\$ 276,341	
Other Judicial Council Grants			\$ 141,372				\$ 141,372	\$ 162,566	\$ (10,317)	\$ 108,343	
Non-Judicial Council Grants											
			\$ 110,358				\$ 110,358	\$ 439,080	\$ (10,900)	\$ 384,684	
Other Financing Sources											
Interest Income	\$ 593	\$ 41					\$ 633	\$ 17,225	\$ (1,279)	\$ 4,970	
Investment Income											
Donations											
Local Fees	\$ 0	\$ 4,155					\$ 4,155	\$ 133,200	\$ (51,320)	\$ 92,000	
Non-Fee Revenues	\$ 113						\$ 113	\$ 4,300	\$ 172	\$ 3,300	
Enhanced Collections											
Escheatment										\$ 3,500	
Prior Year Revenue											
County Program - Restricted	\$ 0	\$ 376					\$ 376	\$ 351,310	\$ (32,363)	\$ 294,400	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,092						\$ 2,092	\$ 1,000	\$ 455		
	\$ 2,798	\$ 4,571					\$ 7,369	\$ 507,035	\$ (84,335)	\$ 398,170	
Total Revenues	\$ 2,831,549	\$ 9,579	\$ 110,358				\$ 2,951,486	\$ 7,932,183	\$ 2,560,807	\$ 6,888,731	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 818,611		\$ 18,148				\$ 836,759	\$ 3,959,795	\$ 743,130	\$ 3,399,716	
Temp Help										\$ 300,000	
Overtime	\$ 4,180						\$ 4,180				
Staff Benefits	\$ 486,460		\$ 1,388				\$ 487,848	\$ 2,183,192	\$ 467,804	\$ 2,142,427	
	\$ 1,309,251		\$ 19,536				\$ 1,328,788	\$ 6,142,987	\$ 1,210,934	\$ 5,842,143	
Operating Expenses and Equipment											
General Expense	\$ 254,279		\$ 17,744				\$ 272,023	\$ 849,697	\$ 29,916	\$ 308,699	
Printing	\$ 1,859		\$ 0				\$ 1,859	\$ 35,000	\$ 6,400	\$ 21,756	
Telecommunications	\$ 5,969						\$ 5,969	\$ 32,061	\$ 4,825	\$ 36,552	
Postage	\$ 476		\$ 110				\$ 585	\$ 21,900	\$ 1,044	\$ 3,800	
Insurance	\$ 1						\$ 1	\$ 1,855		\$ 1,852	
In-State Travel	\$ 250		\$ 499				\$ 749	\$ 27,279	\$ 7,013	\$ 33,300	
Out-of-State Travel											
Training	\$ 260						\$ 260	\$ 1,350	\$ 990		
Security Services									\$ 41,462	\$ 74,658	
Facility Operations	\$ 19,391						\$ 19,391	\$ 107,682	\$ 14,306	\$ 79,062	
Utilities											
Contracted Services	\$ 72,015	\$ 14,715	\$ 450				\$ 87,179	\$ 683,245	\$ 141,373	\$ 460,642	
Consulting and Professional Services	\$ 3,595						\$ 3,595	\$ 30,000	\$ 7,740	\$ 24,000	
Information Technology	\$ 28,830						\$ 28,830	\$ 119,904	\$ 13,793	\$ 172,637	
Major Equipment	\$ 8,847						\$ 8,847	\$ 8,846	\$ 28,739	\$ 28,739	
Other Items of Expense	\$ 434						\$ 434	\$ 1,660	\$ 81	\$ 1,840	
	\$ 396,206	\$ 14,715	\$ 18,803				\$ 429,723	\$ 1,920,479	\$ 297,682	\$ 1,247,537	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,457						\$ 4,457	\$ 36,000	\$ 8,684	\$ 20,600	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 4,457		\$ 0				\$ 4,457	\$ 36,000	\$ 8,684	\$ 20,600	
Total Expenditures	\$ 1,709,914	\$ 14,715	\$ 38,339				\$ 1,782,967	\$ 8,099,466	\$ 1,517,300	\$ 7,110,280	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,121,635	\$ (5,136)	\$ 72,019				\$ 1,188,519	\$ (167,283)	\$ 1,043,507	\$ (221,549)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 451,459	\$ 177,376	\$ 0				\$ 628,835	\$ 628,835	\$ 457,247	\$ 457,247	
Ending Balance (Deficit)	\$ 1,573,094	\$ 172,240	\$ 72,019				\$ 1,817,354	\$ 461,552	\$ 1,500,754	\$ 235,698	

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

PROGRAM EXPENDITURES:	Fiscal Year 2018/19							2017/18		
	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)
Judges & Courtroom Support	\$ 243,699	\$ 47,883					\$ 291,582	\$ 1,463,271	\$ 318,988	\$ 1,486,288
Traffic & Other Infractions	\$ 88,941	\$ 0					\$ 88,941	\$ 324,670	\$ 63,397	\$ 285,365
Other Criminal Cases	\$ 126,808	\$ 26,978					\$ 153,787	\$ 584,056	\$ 112,093	\$ 490,107
Civil	\$ 96,056	\$ 11,762					\$ 107,818	\$ 402,622	\$ 80,306	\$ 489,875
Family & Children Services	\$ 182,980	\$ 29,389					\$ 212,369	\$ 962,840	\$ 183,180	\$ 837,468
Probate, Guardianship & Mental Health Services	\$ 50,622	\$ 107			\$ 0		\$ 50,729	\$ 900	\$ 3	\$ 150
Juvenile Delinquency Services	\$ 188,934	\$ 40,692					\$ 229,626	\$ 252,708	\$ 46,656	\$ 205,110
Other Court Operations	\$ 55,142	\$ 15,952					\$ 71,094	\$ 1,314,339	\$ 11,385	\$ 86,434
Court Interpreters	\$ 23,609	\$ 1,746	\$ 4,457				\$ 29,812	\$ 387,931	\$ 99,914	\$ 1,203,324
Jury Services	\$ 6,538						\$ 6,538	\$ 158,973	\$ 34,129	\$ 383,545
Security								\$ 1,024	\$ 138,846	\$ 138,846
Trial Court Operations Program	\$ 1,063,328	\$ 174,510	\$ 4,457		\$ 0		\$ 1,242,296	\$ 5,887,817	\$ 1,221,536	\$ 5,713,139
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 58,950	\$ 198					\$ 59,148	\$ 252,792	\$ 49,635	\$ 226,105
Fiscal Services	\$ 89,216	\$ 3,721					\$ 92,937	\$ 512,529	\$ 101,587	\$ 386,974
Human Resources	\$ 14,506	\$ 2,744					\$ 17,251	\$ 95,288	\$ 20,401	\$ 89,571
Business & Facilities Services	\$ 4,796	\$ 150,224					\$ 155,020	\$ 361,614	\$ 9,616	\$ 166,912
Information Technology	\$ 97,991	\$ 98,325					\$ 196,316	\$ 989,426	\$ 114,525	\$ 527,579
Court Administration Program	\$ 265,459	\$ 285,212					\$ 520,671	\$ 2,211,649	\$ 295,764	\$ 1,397,141
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,328,788	\$ 429,723	\$ 4,457		\$ 0		\$ 1,762,967	\$ 8,099,466	\$ 1,517,300	\$ 7,110,280