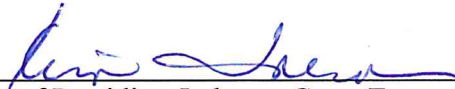


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2/6/19

Date

Mendocino

Court

18/19 2nd quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mendocino

Court

18/19 2nd quarter

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

18/19 2nd quarter

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)	62.35	62.98	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 December									
Fiscal Year 2018/19									2017/18
	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	\$ (189,319)	\$ 172,646	\$ 46,414				\$ 34,162	\$ 63,904	\$ 104,358
Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Jury Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (10)	\$ (10)	\$ (66)
Credit Card									
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850
Cash with County	\$ 0						\$ 845,812	\$ 845,812	\$ 1,202,761
Cash Outside of the JCC									
Cash Equivalents	\$ 1,515,550						\$ 683,436	\$ 2,198,986	\$ 2,403,587
Total Cash and Cash Equivalents	\$ 1,330,081	\$ 172,646	\$ 46,414				\$ 1,563,400	\$ 3,112,542	\$ 3,714,491
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
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	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ (9,920)
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ (9,920)
Prepaid Expenses - General									
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,330,081	\$ 172,646	\$ 46,414				\$ 1,563,400	\$ 3,112,542	\$ 3,704,571
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 1,946
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State									
TC145 Liability							\$ 80,405	\$ 80,405	\$ 89,329
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 620,846	\$ 620,846	\$ 783,794
Due to Other Public Agencies									
Sales and Use Tax	\$ 2,362							\$ 2,362	\$ 779
Interest							\$ 1,317	\$ 1,317	\$ 726
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 2,362	\$ 0	\$ 0				\$ 702,567	\$ 704,930	\$ 876,573
Civil							\$ 11,889	\$ 11,889	\$ 45,141
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 845,812	\$ 845,812	\$ 1,202,761
Trust Interest Payable							\$ 3,132	\$ 3,132	\$ 2,715
Miscellaneous Trust									
Total Trust Deposits							\$ 860,832	\$ 860,832	\$ 1,250,617
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (24,423)							\$ (24,423)	\$ (29,452)
Deferred Compensation Payable	\$ 8,690							\$ 8,690	\$ 8,813
Deductions Payable	\$ 528							\$ 528	\$ 105,015
Payroll Clearing	\$ 0							\$ 0	\$ (430)
Total Payroll Liabilities	\$ (15,205)		\$ 0					\$ (15,205)	\$ 83,946
Revenue Collected in Advance									
Liabilities For Deposits	\$ 4,066	\$ 6,597						\$ 10,664	\$ 14,040
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 4,066	\$ 6,597					\$ 0	\$ 10,664	\$ 14,040
Total Liabilities	\$ (8,777)	\$ 6,597	\$ 0				\$ 1,563,400	\$ 1,561,221	\$ 2,225,176
Total Fund Balance	\$ 1,338,858	\$ 166,049	\$ 46,414					\$ 1,551,321	\$ 1,479,395
Total Liabilities and Fund Balance	\$ 1,330,081	\$ 172,646	\$ 46,414				\$ 1,563,400	\$ 3,112,542	\$ 3,704,571

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 December											
	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	\$ 3,761,350	\$ 12,526						\$ 3,773,876	\$ 6,084,718	\$ 3,521,406	\$ 5,301,685
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 11,276		\$ 12,166
Judges' Compensation (0150019)										\$ 0	
Court Interpreter (0150037)	\$ 161,143							\$ 161,143	\$ 320,000	\$ 211,644	\$ 363,000
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 28,415							\$ 28,415	\$ 258,363	\$ (16,109)	\$ 117,255
Other Miscellaneous	\$ 311,771							\$ 311,771	\$ 311,711	\$ 311,771	\$ 311,771
	\$ 4,262,679	\$ 12,526						\$ 4,275,205	\$ 6,986,068	\$ 4,028,712	\$ 6,105,877
Grants											
AB 1058 Commissioner/Facilitator			\$ (3,826)					\$ (3,826)	\$ 276,514	\$ (583)	\$ 276,341
Other Judicial Council Grants			\$ 141,372					\$ 141,372	\$ 162,566	\$ 81,721	\$ 108,343
Non-Judicial Council Grants											
			\$ 137,546					\$ 137,546	\$ 439,080	\$ 81,138	\$ 384,684
Other Financing Sources											
Interest Income	\$ 6,776	\$ 845						\$ 7,621	\$ 17,225	\$ 1,468	\$ 4,970
Investment Income											
Donations											
Local Fees	\$ 0	\$ 4,155						\$ 4,155	\$ 133,200	\$ (32,230)	\$ 92,000
Non-Fee Revenues	\$ 113							\$ 113	\$ 4,300	\$ 182	\$ 3,300
Enhanced Collections											
Escheatment										\$ 1,964	\$ 3,500
Prior Year Revenue											
County Program - Restricted	\$ 0	\$ 690						\$ 690	\$ 351,310	\$ (32,112)	\$ 294,400
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,261							\$ 2,261	\$ 1,000	\$ 455	
	\$ 9,150	\$ 5,690						\$ 14,840	\$ 507,035	\$ (60,274)	\$ 398,170
Total Revenues	\$ 4,271,829	\$ 18,216	\$ 137,546					\$ 4,427,591	\$ 7,932,183	\$ 4,049,577	\$ 6,888,731
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,692,731		\$ 34,075					\$ 1,726,806	\$ 3,959,795	\$ 1,509,218	\$ 3,399,716
Temp Help											\$ 300,000
Overtime	\$ 6,733							\$ 6,733		\$ 8,703	
Staff Benefits	\$ 995,644		\$ 2,607					\$ 998,251	\$ 2,183,192	\$ 936,990	\$ 2,142,427
	\$ 2,695,107		\$ 36,682					\$ 2,731,789	\$ 6,142,987	\$ 2,454,912	\$ 5,842,143
Operating Expenses and Equipment											
General Expense	\$ 294,349		\$ 48,448					\$ 342,797	\$ 849,697	\$ 94,425	\$ 308,699
Printing	\$ 9,323		\$ 0					\$ 9,323	\$ 35,000	\$ 8,738	\$ 21,756
Telecommunications	\$ 20,239							\$ 20,239	\$ 32,061	\$ 12,134	\$ 36,552
Postage	\$ 2,163		\$ 110					\$ 2,273	\$ 21,900	\$ 1,799	\$ 3,800
Insurance	\$ 1,732							\$ 1,732	\$ 1,855	\$ 1,669	\$ 1,852
In-State Travel	\$ 5,311		\$ 4,322					\$ 9,633	\$ 27,279	\$ 13,970	\$ 33,300
Out-of-State Travel											
Training	\$ 600		\$ 670					\$ 1,270	\$ 1,350	\$ 1,570	
Security Services										\$ 80,745	\$ 74,658
Facility Operations	\$ 39,674							\$ 39,674	\$ 107,682	\$ 33,301	\$ 79,062
Utilities											
Contracted Services	\$ 202,529	\$ 29,543	\$ 900					\$ 232,972	\$ 683,245	\$ 248,663	\$ 460,642
Consulting and Professional Services	\$ 11,430							\$ 11,430	\$ 30,000	\$ 11,805	\$ 24,000
Information Technology	\$ 75,401							\$ 75,401	\$ 119,904	\$ 15,489	\$ 172,637
Major Equipment	\$ 13,320							\$ 13,320	\$ 8,846	\$ 28,739	\$ 28,739
Other Items of Expense	\$ 723							\$ 723	\$ 1,660	\$ 834	\$ 1,840
	\$ 676,794	\$ 29,543	\$ 54,450					\$ 760,786	\$ 1,920,479	\$ 553,881	\$ 1,247,537
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 12,530							\$ 12,530	\$ 36,000	\$ 18,636	\$ 20,600
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ 0		\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
	\$ 12,530		\$ 0					\$ 12,530	\$ 36,000	\$ 18,636	\$ 20,600
Total Expenditures	\$ 3,384,430	\$ 29,543	\$ 91,132					\$ 3,505,105	\$ 8,099,466	\$ 3,027,429	\$ 7,110,280
Excess (Deficit) of Revenues Over Expenditures											
	\$ 887,399	\$ (11,327)	\$ 46,414					\$ 922,486	\$ (167,283)	\$ 1,022,148	\$ (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)											
	\$ 1,338,858	\$ 166,049	\$ 46,414					\$ 1,551,321	\$ 461,552	\$ 1,479,395	\$ 235,698

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

For the month ended December										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 511,250	\$ 119,102					\$ 630,352	\$ 1,463,271	\$ 638,786	\$ 1,486,288
Traffic & Other Infractions	\$ 177,508	\$ 390					\$ 177,898	\$ 324,670	\$ 127,498	\$ 285,365
Other Criminal Cases	\$ 264,512	\$ 57,169					\$ 321,681	\$ 584,056	\$ 247,154	\$ 490,107
Civil	\$ 195,287	\$ 23,329					\$ 218,615	\$ 402,622	\$ 163,056	\$ 489,875
Family & Children Services	\$ 351,361	\$ 80,957			\$ 0		\$ 432,318	\$ 962,840	\$ 397,994	\$ 837,468
Probate, Guardianship & Mental Health Services		\$ 538					\$ 538	\$ 900	\$ 83	\$ 150
Juvenile Dependency Services	\$ 102,865	\$ 60					\$ 102,925	\$ 252,708	\$ 94,547	\$ 205,110
Juvenile Delinquency Services								\$ 34,483	\$ 11,567	\$ 86,434
Other Court Operations	\$ 410,941	\$ 86,225					\$ 497,166	\$ 1,314,339	\$ 436,349	\$ 1,203,324
Court Interpreters	\$ 118,513	\$ 42,996					\$ 161,510	\$ 387,931	\$ 180,711	\$ 363,545
Jury Services	\$ 48,500	\$ 7,670	\$ 12,530				\$ 68,699	\$ 158,973	\$ 68,062	\$ 138,846
Security	\$ 15,925						\$ 15,925	\$ 1,024	\$ 125,178	\$ 126,627
Trial Court Operations Program	\$ 2,196,662	\$ 418,435	\$ 12,530		\$ 0		\$ 2,627,626	\$ 5,887,817	\$ 2,490,985	\$ 5,713,139
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 108,525	\$ 746					\$ 109,271	\$ 252,792	\$ 103,741	\$ 226,105
Fiscal Services	\$ 176,683	\$ 28,002					\$ 204,686	\$ 512,529	\$ 178,024	\$ 386,974
Human Resources	\$ 33,567	\$ 12,356					\$ 45,923	\$ 95,288	\$ 38,631	\$ 89,571
Business & Facilities Services	\$ 4,796	\$ 155,667					\$ 160,463	\$ 361,614	\$ 15,769	\$ 166,912
Information Technology	\$ 211,556	\$ 145,580					\$ 357,136	\$ 989,426	\$ 200,278	\$ 527,579
Court Administration Program	\$ 535,128	\$ 342,351					\$ 877,479	\$ 2,211,649	\$ 536,444	\$ 1,397,141
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,731,789	\$ 760,786	\$ 12,530		\$ 0		\$ 3,505,105	\$ 8,099,466	\$ 3,027,429	\$ 7,110,280