

**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

5/21/19

\_\_\_\_\_  
Date

Mendocino

\_\_\_\_\_  
Court

18/19 3rd quarter

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Mendocino

Court

18/19 3rd 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 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)	62.35	62.98	62.98	62.98	

<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								
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				
		Non-Grant	Grant					
<b>ASSETS</b>								
Operations	\$ (70,824)	\$ 181,637	\$ (57,646)			\$ 26,374	\$ 79,540	\$ 133,890
Payroll	\$ 0		\$ 0				\$ 0	\$ 0
Jury Revolving Other								
Distribution						\$ 0	\$ 0	\$ 0
Civil Filing Fees						\$ 0	\$ 0	\$ 0
Trust						\$ (10)	\$ (10)	\$ 0
Credit Card								
Cash on Hand	\$ 3,850						\$ 3,850	\$ 3,850
Cash with County	\$ 0						\$ 845,812	\$ 1,202,761
Cash Outside of the JCC								
Cash Equivalents	\$ 843,379					\$ 703,710	\$ 1,547,090	\$ 1,444,479
<b>Total Cash and Cash Equivalents</b>	<b>\$ 776,405</b>	<b>\$ 181,637</b>	<b>\$ (57,646)</b>			<b>\$ 1,575,886</b>	<b>\$ 2,476,282</b>	<b>\$ 2,784,981</b>
Short-Term Investment Investments								
<b>Total Investments</b>								
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	\$ 176
Due From State	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Trust Due To/From								
Distribution Due To/From								
Civil Filing Fee Due To/From								
General Due To/From								\$ 0
<b>Total Receivables</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 176</b>
Prepaid Expenses - General								
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>\$ 776,405</b>	<b>\$ 181,637</b>	<b>\$ (57,646)</b>			<b>\$ 1,575,886</b>	<b>\$ 2,476,282</b>	<b>\$ 2,785,157</b>
<b>LIABILITIES AND FUND BALANCES</b>								
Accrued Liabilities	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0			\$ 0	\$ 0	\$ 49,349
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0						\$ 0	\$ 0
Due to State								
TC145 Liability						\$ 95,794	\$ 95,794	\$ 2,550
Due to Other Governments	\$ 0		\$ 0				\$ 0	\$ 0
AB145 Due to Other Government Agency						\$ 619,010	\$ 619,010	\$ 688,277
Due to Other Public Agencies								
Sales and Use Tax	\$ 2,409						\$ 2,409	\$ 1,151
Interest						\$ 1,128	\$ 1,128	\$ 793
Miscellaneous Accts. Pay. and Accrued Liab.								
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 2,409</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 715,932</b>	<b>\$ 718,341</b>	<b>\$ 742,120</b>
Civil						\$ 11,121	\$ 11,121	\$ 32,524
Criminal								
Unreconciled - Civil and Criminal								
Trust Held Outside of the JCC						\$ 845,812	\$ 845,812	\$ 1,202,761
Trust Interest Payable						\$ 3,022	\$ 3,022	\$ 4,815
Miscellaneous Trust								
<b>Total Trust Deposits</b>						<b>\$ 859,955</b>	<b>\$ 859,955</b>	<b>\$ 1,240,100</b>
Accrued Payroll	\$ 0		\$ 0				\$ 0	\$ 0
Benefits Payable	\$ (10,069)						\$ (10,069)	\$ (14,815)
Deferred Compensation Payable	\$ 7,627						\$ 7,627	\$ 6,770
Deductions Payable	\$ 59,446						\$ 59,446	\$ 108,512
Payroll Clearing	\$ 0						\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 57,005</b>		<b>\$ 0</b>				<b>\$ 57,005</b>	<b>\$ 100,467</b>
Revenue Collected in Advance								
Liabilities For Deposits	\$ 5,542	\$ 6,597					\$ 0	\$ 12,139
Jury Fees - Non-Interest							\$ 0	\$ 0
Fees - Partial Payment & Overpayment								
Uncleared Collections	\$ 0						\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0						\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 5,542</b>	<b>\$ 6,597</b>				<b>\$ 0</b>	<b>\$ 12,139</b>	<b>\$ 12,974</b>
<b>Total Liabilities</b>	<b>\$ 64,956</b>	<b>\$ 6,597</b>	<b>\$ 0</b>			<b>\$ 1,575,886</b>	<b>\$ 1,647,440</b>	<b>\$ 2,095,661</b>
<b>Total Fund Balance</b>	<b>\$ 711,449</b>	<b>\$ 175,040</b>	<b>\$ (57,646)</b>				<b>\$ 828,842</b>	<b>\$ 689,495</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 776,405</b>	<b>\$ 181,637</b>	<b>\$ (57,646)</b>			<b>\$ 1,575,886</b>	<b>\$ 2,476,282</b>	<b>\$ 2,785,157</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 2018/19										2017/18	
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 4,631,667	\$ 20,044					\$ 4,651,711	\$ 6,084,718	\$ 4,090,460	\$ 5,301,685	
Improvement and Modernization Fund	\$ 543						\$ 543	\$ 11,276		\$ 12,166	
Judges' Compensation (0150019)									\$ 0		
Court Interpreter (0150037)	\$ 400,029						\$ 400,029	\$ 320,000	\$ 314,251	\$ 363,000	
Civil Coordination Reimbursement (0150091)	\$ 133,247						\$ 133,247	\$ 258,363	\$ 55,549	\$ 117,255	
MOU Reimbursements (0150010 and General)	\$ 311,771						\$ 311,771	\$ 311,711	\$ 311,771	\$ 311,771	
Other Miscellaneous											
	\$ 5,477,257	\$ 20,044					\$ 5,497,301	\$ 6,986,088	\$ 4,772,031	\$ 6,105,877	
Grants											
AB 1058 Commissioner/Facilitator			\$ (3,826)				\$ (3,826)	\$ 276,514	\$ 69,829	\$ 276,341	
Other Judicial Council Grants			\$ 216,372				\$ 216,372	\$ 162,566	\$ 160,195	\$ 108,343	
Non-Judicial Council Grants											
			\$ 212,546				\$ 212,546	\$ 439,080	\$ 230,023	\$ 384,684	
Other Financing Sources											
Interest Income	\$ 17,198	\$ 1,951					\$ 19,149	\$ 17,225	\$ 8,748	\$ 4,970	
Investment Income											
Donations											
Local Fees	\$ 0	\$ 4,155					\$ 4,155	\$ 133,200	\$ 41,832	\$ 92,000	
Non-Fee Revenues	\$ 3,648						\$ 3,648	\$ 4,300	\$ 3,425	\$ 3,300	
Enhanced Collections											
Escheatment									\$ 1,964	\$ 3,500	
Prior Year Revenue											
County Program - Restricted	\$ 0	\$ 1,066					\$ 1,066	\$ 351,310	\$ 943	\$ 294,400	
Reimbursement Other	\$ 661						\$ 661				
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,273						\$ 2,273	\$ 1,000	\$ 455		
	\$ 23,781	\$ 7,171					\$ 30,952	\$ 507,035	\$ 57,367	\$ 398,170	
<b>Total Revenues</b>	<b>\$ 5,501,038</b>	<b>\$ 27,215</b>	<b>\$ 212,546</b>				<b>\$ 5,740,799</b>	<b>\$ 7,932,183</b>	<b>\$ 5,059,421</b>	<b>\$ 6,888,731</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,600,443		\$ 124,038				\$ 2,724,481	\$ 3,959,795	\$ 2,409,175	\$ 3,399,716	
Temp Help										\$ 300,000	
Overtime	\$ 9,191						\$ 9,191		\$ 13,971		
Staff Benefits	\$ 1,592,512		\$ 50,452				\$ 1,642,964	\$ 2,183,192	\$ 1,507,344	\$ 2,142,427	
	\$ 4,202,146		\$ 174,490				\$ 4,376,636	\$ 6,142,987	\$ 3,930,490	\$ 5,842,143	
Operating Expenses and Equipment											
General Expense	\$ 338,221		\$ 54,283				\$ 392,504	\$ 849,697	\$ 225,066	\$ 308,699	
Printing	\$ 19,692		\$ 0				\$ 19,692	\$ 35,000	\$ 22,490	\$ 21,756	
Telecommunications	\$ 29,950						\$ 29,950	\$ 32,061	\$ 19,984	\$ 36,552	
Postage	\$ 3,368		\$ 167				\$ 3,535	\$ 21,900	\$ 3,092	\$ 3,800	
Insurance	\$ 2,068						\$ 2,068	\$ 1,855	\$ 1,869	\$ 1,852	
In-State Travel	\$ 10,065	\$ 9	\$ 4,322				\$ 14,396	\$ 27,279	\$ 18,196	\$ 33,300	
Out-of-State Travel											
Training	\$ 810		\$ 670				\$ 1,480	\$ 1,350	\$ 1,709		
Security Services	\$ 1,418						\$ 1,418		\$ 81,188	\$ 74,658	
Facility Operations	\$ 61,421						\$ 61,421	\$ 107,682	\$ 53,613	\$ 79,062	
Utilities											
Contracted Services	\$ 401,663	\$ 29,543	\$ 18,807				\$ 450,012	\$ 683,245	\$ 338,867	\$ 460,642	
Consulting and Professional Services	\$ 16,516						\$ 16,516	\$ 30,000	\$ 15,445	\$ 24,000	
Information Technology	\$ 101,892						\$ 101,892	\$ 119,904	\$ 52,322	\$ 172,637	
Major Equipment	\$ 42,058						\$ 42,058	\$ 8,846	\$ 39,481	\$ 28,739	
Other Items of Expense	\$ 915						\$ 915	\$ 1,660	\$ 1,094	\$ 1,840	
	\$ 1,030,057	\$ 29,551	\$ 78,249				\$ 1,137,857	\$ 1,920,479	\$ 874,216	\$ 1,247,537	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 26,298						\$ 26,298	\$ 36,000	\$ 22,467	\$ 20,600	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (17,454)		\$ 17,454				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 8,844		\$ 17,454				\$ 26,298	\$ 36,000	\$ 22,467	\$ 20,600	
<b>Total Expenditures</b>	<b>\$ 5,241,048</b>	<b>\$ 29,551</b>	<b>\$ 270,192</b>				<b>\$ 5,540,791</b>	<b>\$ 8,099,486</b>	<b>\$ 4,827,173</b>	<b>\$ 7,110,280</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 259,990	\$ (2,336)	\$ (57,646)				\$ 200,008	\$ (167,283)	\$ 232,249	\$ (221,549)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 451,459	\$ 177,376	\$ 0				\$ 628,835	\$ 628,835	\$ 457,247	\$ 457,247	
Ending Balance (Deficit)	\$ 711,449	\$ 175,040	\$ (57,646)				\$ 828,842	\$ 461,552	\$ 689,495	\$ 235,698	

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

For the month ended March										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 787,178	\$ 177,881					\$ 965,058	\$ 1,463,271	\$ 998,745	\$ 1,486,288
Traffic & Other Infractions	\$ 285,846	\$ 890					\$ 286,736	\$ 324,670	\$ 208,868	\$ 285,365
Other Criminal Cases	\$ 401,853	\$ 74,938					\$ 476,791	\$ 584,056	\$ 416,144	\$ 490,107
Civil	\$ 318,119	\$ 26,818					\$ 344,937	\$ 402,622	\$ 265,228	\$ 489,875
Family & Children Services	\$ 579,001	\$ 161,689			\$ 0		\$ 740,690	\$ 962,840	\$ 626,926	\$ 837,468
Probate, Guardianship & Mental Health Services		\$ 1,171					\$ 1,171	\$ 900	\$ 368	\$ 150
Juvenile Dependency Services	\$ 169,251	\$ 120					\$ 169,371	\$ 252,708	\$ 152,305	\$ 205,110
Juvenile Delinquency Services								\$ 34,483	\$ 11,567	\$ 86,434
Other Court Operations	\$ 740,370	\$ 158,909					\$ 899,278	\$ 1,314,339	\$ 703,892	\$ 1,203,324
Court Interpreters	\$ 162,254	\$ 120,750					\$ 283,005	\$ 387,931	\$ 272,717	\$ 363,545
Jury Services	\$ 80,367	\$ 35,827	\$ 26,298				\$ 142,493	\$ 158,973	\$ 121,980	\$ 138,846
Security	\$ 35,744	\$ 2,163					\$ 37,906	\$ 1,024	\$ 143,869	\$ 126,627
Trial Court Operations Program	\$ 3,559,982	\$ 761,155	\$ 26,298		\$ 0		\$ 4,347,435	\$ 5,887,817	\$ 3,922,608	\$ 5,713,139
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 160,135	\$ (1,904)					\$ 158,231	\$ 252,792	\$ 169,813	\$ 226,105
Fiscal Services	\$ 280,588	\$ 36,910					\$ 317,499	\$ 512,529	\$ 246,273	\$ 386,974
Human Resources	\$ 54,575	\$ 20,405					\$ 74,980	\$ 95,288	\$ 61,903	\$ 89,571
Business & Facilities Services	\$ 4,796	\$ 173,124					\$ 177,920	\$ 361,614	\$ 24,366	\$ 166,912
Information Technology	\$ 316,559	\$ 148,168					\$ 464,726	\$ 989,426	\$ 402,208	\$ 527,579
Court Administration Program	\$ 816,654	\$ 376,702					\$ 1,193,356	\$ 2,211,649	\$ 904,564	\$ 1,397,141
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 4,376,636	\$ 1,137,857	\$ 26,298		\$ 0		\$ 5,540,791	\$ 8,099,466	\$ 4,827,173	\$ 7,110,280