

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.

April Allen for Kim Turner
Signature of Presiding Judge or Court Executive

8/18/19
Date

Mendocino

Court

18/19 4th quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mendocino

Court

18/19 4th 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 4th 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	62.98	62.75

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 June									
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	\$ (209,140)	\$ 215,962	\$ 0				\$ 26,886	\$ 33,709	\$ 89,603
Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Jury Revolving									
Other Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (10)	\$ (10)	\$ (12,829)
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850
Cash with County	\$ 0						\$ 801,024	\$ 801,024	\$ 845,812
Cash Outside of the JCC									
Cash Equivalents	\$ 1,057,849						\$ 652,154	\$ 1,710,003	\$ 1,456,915
Total Cash and Cash Equivalents	\$ 852,559	\$ 215,962	\$ 0				\$ 1,480,055	\$ 2,548,576	\$ 2,383,352
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 4,807	\$ 1,097					\$ 0	\$ 5,904	\$ 2,620
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 2,925							\$ 2,925	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 8,852							\$ 8,852	\$ 496,921
Due From Other Governments	\$ 284,862	\$ 0	\$ 0					\$ 284,862	\$ 152,851
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 145,627	\$ 5,016	\$ 80,845					\$ 231,488	\$ 482,620
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 447,073	\$ 6,113	\$ 80,845				\$ 0	\$ 534,031	\$ 1,135,013
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	\$ 1,299,633	\$ 222,075	\$ 80,845				\$ 1,480,055	\$ 3,082,608	\$ 3,518,365
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 40,400		\$ 12,892					\$ 53,292	\$ 46,553
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 13,980
Due to Other Funds	\$ 0	\$ 0	\$ 8,852				\$ 0	\$ 8,852	\$ 496,921
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 71							\$ 71	
TC145 Liability							\$ 104,348	\$ 104,348	\$ 91,000
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 10,218
AB145 Due to Other Government Agency							\$ 562,110	\$ 562,110	\$ 1,115,339
Due to Other Public Agencies									
Sales and Use Tax	\$ 2,585							\$ 2,585	\$ 1,282
Interest							\$ 147	\$ 147	\$ 56
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 43,056	\$ 0	\$ 21,744				\$ 666,605	\$ 731,405	\$ 1,775,349
Civil							\$ 9,534	\$ 9,534	\$ 12,209
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 801,024	\$ 801,024	\$ 845,812
Trust Interest Payable							\$ 2,891	\$ 2,891	\$ 9,226
Miscellaneous Trust									
Total Trust Deposits							\$ 813,449	\$ 813,449	\$ 867,247
Accrued Payroll	\$ 222,730		\$ 1,916					\$ 224,646	\$ 209,103
Benefits Payable	\$ (22,958)							\$ (22,958)	\$ (28,320)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 3,385
Deductions Payable	\$ (202)							\$ (202)	\$ 52,102
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 199,569		\$ 1,916					\$ 201,486	\$ 236,270
Revenue Collected in Advance			\$ 57,185					\$ 57,185	\$ 0
Liabilities For Deposits	\$ 1,020	\$ 0					\$ 0	\$ 1,020	\$ 10,664
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	\$ 1,020	\$ 0	\$ 57,185				\$ 0	\$ 58,205	\$ 10,664
Total Liabilities	\$ 243,645	\$ 0	\$ 80,845				\$ 1,480,055	\$ 1,804,545	\$ 2,889,530
Total Fund Balance	\$ 1,055,987	\$ 222,075	\$ 0					\$ 1,278,063	\$ 628,835
Total Liabilities and Fund Balance	\$ 1,299,633	\$ 222,075	\$ 80,845				\$ 1,480,055	\$ 3,082,608	\$ 3,518,365

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 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	\$ 6,114,487	\$ 32,578					\$ 6,147,065	\$ 6,084,718	\$ 5,440,534	\$ 5,301,685	
Improvement and Modernization Fund	\$ 11,819						\$ 11,819	\$ 11,276	\$ 11,623	\$ 12,166	
Judges' Compensation (0150019)									\$ 0		
Court Interpreter (0150037)	\$ 512,133						\$ 512,133	\$ 320,000	\$ 363,340	\$ 363,000	
Civil Coordination Reimbursement (0150091)									\$ 138,810	\$ 117,255	
MOU Reimbursements (0150010 and General)	\$ 225,895						\$ 225,895	\$ 258,363	\$ 311,771	\$ 311,771	
Other Miscellaneous	\$ 311,771						\$ 311,771	\$ 311,711	\$ 311,771	\$ 311,771	
	\$ 7,176,105	\$ 32,578					\$ 7,208,683	\$ 6,986,068	\$ 6,266,078	\$ 6,105,877	
Grants											
AB 1058 Commissioner/Facilitator			\$ 272,629				\$ 272,629	\$ 276,514	\$ 275,578	\$ 276,341	
Other Judicial Council Grants	\$ 20,085		\$ 159,187				\$ 179,272	\$ 162,566	\$ 200,887	\$ 108,343	
Non-Judicial Council Grants											
	\$ 20,085		\$ 431,817				\$ 451,902	\$ 439,080	\$ 476,465	\$ 384,684	
Other Financing Sources											
Interest Income	\$ 38,974	\$ 4,251					\$ 43,224	\$ 17,225	\$ 23,114	\$ 4,970	
Investment Income											
Donations											
Local Fees	\$ 84,538	\$ 60,673					\$ 145,211	\$ 133,200	\$ 147,062	\$ 92,000	
Non-Fee Revenues	\$ 3,648						\$ 3,648	\$ 4,300	\$ 3,523	\$ 3,300	
Enhanced Collections											
Escheatment	\$ 1,177	\$ 6,597					\$ 7,774		\$ 3,859	\$ 3,500	
Prior Year Revenue											
County Program - Restricted	\$ 416,582	\$ 1,274					\$ 417,856	\$ 351,310	\$ 234,126	\$ 294,400	
Reimbursement Other	\$ 3,098						\$ 3,098				
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,841						\$ 2,841	\$ 1,000	\$ 932		
	\$ 550,858	\$ 72,794					\$ 623,652	\$ 507,035	\$ 412,615	\$ 398,170	
Total Revenues	\$ 7,747,048	\$ 105,372	\$ 431,817				\$ 8,284,237	\$ 7,932,183	\$ 7,155,159	\$ 6,888,731	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,522,641		\$ 205,321				\$ 3,727,962	\$ 3,959,795	\$ 3,376,872	\$ 3,399,716	
Temp Help	\$ 9,239						\$ 9,239		\$ 18,847	\$ 300,000	
Overtime	\$ 2,178,151		\$ 98,878				\$ 2,277,029	\$ 2,183,192	\$ 2,070,727	\$ 2,142,427	
Staff Benefits	\$ 5,710,031		\$ 304,199				\$ 6,014,230	\$ 6,142,987	\$ 5,466,445	\$ 5,842,143	
Operating Expenses and Equipment											
General Expense	\$ 404,607		\$ (67,001)				\$ 337,606	\$ 849,697	\$ 458,751	\$ 308,699	
Printing	\$ 28,579		\$ 0				\$ 28,579	\$ 35,000	\$ 38,516	\$ 21,756	
Telecommunications	\$ 44,802						\$ 44,802	\$ 32,061	\$ 36,536	\$ 36,552	
Postage	\$ 3,823		\$ 173				\$ 3,996	\$ 21,900	\$ 24,854	\$ 3,800	
Insurance	\$ 2,217						\$ 2,217	\$ 1,855	\$ 1,865	\$ 1,852	
In-State Travel	\$ 15,120	\$ 0	\$ 4,322				\$ 19,442	\$ 27,279	\$ 26,489	\$ 33,300	
Out-of-State Travel											
Training	\$ 1,709		\$ 645				\$ 2,354	\$ 1,350	\$ 2,455		
Security Services	\$ 0						\$ 0		\$ 80,745	\$ 74,658	
Facility Operations	\$ 81,654						\$ 81,654	\$ 107,682	\$ 78,805	\$ 79,062	
Utilities											
Contracted Services	\$ 591,364	\$ 60,673	\$ 193,999				\$ 846,036	\$ 683,245	\$ 454,868	\$ 460,642	
Consulting and Professional Services	\$ 23,167						\$ 23,167	\$ 30,000	\$ 24,337	\$ 24,000	
Information Technology	\$ 135,097						\$ 135,097	\$ 119,904	\$ 87,620	\$ 172,637	
Major Equipment	\$ 60,666						\$ 60,666	\$ 8,846	\$ 159,042	\$ 28,739	
Other Items of Expense	\$ 1,335						\$ 1,335	\$ 1,660	\$ 1,768	\$ 1,840	
	\$ 1,394,140	\$ 60,673	\$ 132,138				\$ 1,586,951	\$ 1,920,479	\$ 1,476,652	\$ 1,247,537	
Special Items of Expense											
Grand Jury									\$ 36		
Jury Costs	\$ 33,827						\$ 33,827	\$ 36,000	\$ 40,438	\$ 20,600	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (49,891)		\$ 49,891				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (16,063)		\$ 49,891				\$ 33,827	\$ 36,000	\$ 40,474	\$ 20,600	
Total Expenditures	\$ 7,088,108	\$ 60,673	\$ 486,227				\$ 7,635,008	\$ 8,099,466	\$ 6,983,571	\$ 7,110,280	
Excess (Deficit) of Revenues Over Expenditures	\$ 658,939	\$ 44,700	\$ (54,411)				\$ 649,228	\$ (167,283)	\$ 171,588	\$ (221,549)	
Operating Transfers In (Out)	\$ (54,411)		\$ 54,411				\$ 0	\$ 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)	\$ 1,055,987	\$ 222,075	\$ 0				\$ 1,278,063	\$ 461,552	\$ 628,835	\$ 235,698	

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

For the month ended June										
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	\$ 1,051,943	\$ 243,486					\$ 1,295,429	\$ 1,463,271	\$ 1,386,810	\$ 1,486,288
Traffic & Other Infractions	\$ 385,110	\$ 1,381					\$ 386,491	\$ 324,670	\$ 310,358	\$ 285,365
Other Criminal Cases	\$ 548,932	\$ 114,462					\$ 663,394	\$ 584,056	\$ 614,142	\$ 490,107
Civil	\$ 461,569	\$ 39,695					\$ 501,264	\$ 402,622	\$ 403,376	\$ 489,875
Family & Children Services	\$ 814,422	\$ 292,843					\$ 1,107,266	\$ 962,840	\$ 934,948	\$ 837,468
Probate, Guardianship & Mental Health Services		\$ 1,478			\$ 0		\$ 1,478	\$ 900	\$ 765	\$ 150
Juvenile Dependency Services	\$ 228,502	\$ 180					\$ 228,682	\$ 252,708	\$ 210,546	\$ 205,110
Juvenile Delinquency Services								\$ 34,483	\$ 11,567	\$ 86,434
Other Court Operations	\$ 1,069,040	\$ 223,762					\$ 1,292,801	\$ 1,314,339	\$ 1,011,053	\$ 1,203,324
Court Interpreters	\$ 193,623	\$ 183,566					\$ 377,189	\$ 387,931	\$ 361,761	\$ 363,545
Jury Services	\$ 111,798	\$ 39,338	\$ 33,827				\$ 184,964	\$ 158,973	\$ 192,418	\$ 138,846
Security	\$ 56,046	\$ 1,257					\$ 57,303	\$ 1,024	\$ 241,819	\$ 126,627
Trial Court Operations Program	\$ 4,920,985	\$ 1,141,447	\$ 33,827		\$ 0		\$ 6,096,259	\$ 5,887,817	\$ 5,679,562	\$ 5,713,139
Enhanced Collections										
Other Non-Court Operations									\$ 36	
Non-Court Operations Program									\$ 36	
Executive Office	\$ 212,397	\$ (1,806)					\$ 210,591	\$ 252,792	\$ 240,759	\$ 226,105
Fiscal Services	\$ 380,771	\$ 46,973					\$ 427,744	\$ 512,529	\$ 362,241	\$ 386,974
Human Resources	\$ 75,411	\$ 28,950					\$ 104,361	\$ 95,288	\$ 82,873	\$ 89,571
Business & Facilities Services	\$ 4,796	\$ 185,338					\$ 190,134	\$ 361,614	\$ 45,408	\$ 166,912
Information Technology	\$ 419,871	\$ 186,049					\$ 605,919	\$ 989,426	\$ 572,692	\$ 527,579
Court Administration Program	\$ 1,093,246	\$ 445,503					\$ 1,538,749	\$ 2,211,649	\$ 1,303,973	\$ 1,397,141
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,014,230	\$ 1,586,951	\$ 33,827		\$ 0		\$ 7,635,008	\$ 8,099,466	\$ 6,983,571	\$ 7,110,280

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	279,184	497,896	777,080	-	-	-	-	-	-	777,080
Restricted	-	17,848	17,848	222,075	-	-	-	-	-	239,923
Committed	187,127	-	187,127	-	-	-	-	-	-	187,127
Assigned	73,932	-	73,932	-	-	-	-	-	-	73,932
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 540,243	\$ 515,744	\$ 1,055,987	\$ 222,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,278,063