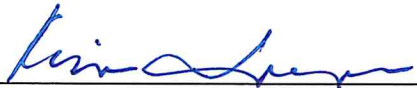


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

12/11/19

Date

Mendocino

Court

19/20 1st quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mendocino

Court

19/20 1st quarter

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Mendocino

Court

19/20 1st 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)	62.75	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 September								2018/19
	Fiscal Year 2019/20								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (389,667)	\$ 209,143	\$ 162,652				\$ 52,467	\$ 34,595	\$ 97,124
Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,581)	\$ (4,581)	\$ (12,625)
Credit Card									
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850
Cash with County							\$ 801,024	\$ 801,024	\$ 845,812
Cash Outside of the JCC									
Cash Equivalents	\$ 2,312,277						\$ 1,210,511	\$ 3,522,788	\$ 2,368,572
Total Cash and Cash Equivalents	\$ 1,926,460	\$ 209,143	\$ 162,652				\$ 2,059,422	\$ 4,357,677	\$ 3,302,733
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
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 61,231	\$ 0	\$ (36,674)					\$ 24,557	\$ 43,528
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 61,231	\$ 0	\$ (36,674)				\$ 0	\$ 24,557	\$ 43,528
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	\$ 1,987,691	\$ 209,143	\$ 125,979				\$ 2,059,422	\$ 4,382,234	\$ 3,346,261
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 12,245	\$ 0	\$ 0				\$ 0	\$ 12,245	\$ 0
Due to Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 95,066	\$ 95,066	\$ 99,841
Due to Other Governments									\$ 0
AB145 Due to Other Government Agency							\$ 1,147,766	\$ 1,147,766	\$ 498,671
Due to Other Public Agencies									
Sales and Use Tax	\$ 2,705							\$ 2,705	\$ 2,099
Interest							\$ 1,789	\$ 1,789	\$ 758
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 14,950	\$ 0	\$ 0				\$ 1,244,621	\$ 1,259,570	\$ 601,370
Civil									
Criminal							\$ 8,273	\$ 8,273	\$ 12,924
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 801,024	\$ 801,024	\$ 845,812
Trust Interest Payable							\$ 5,504	\$ 5,504	\$ 12,611
Miscellaneous Trust									
Total Trust Deposits							\$ 814,801	\$ 814,801	\$ 871,347
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (11,731)							\$ (11,731)	\$ (10,476)
Deferred Compensation Payable	\$ 7,350							\$ 7,350	\$ 3,695
Deductions Payable	\$ 58,651							\$ 58,651	\$ 52,307
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 54,271		\$ 0					\$ 54,271	\$ 45,526
Revenue Collected in Advance			\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 1,020						\$ 0	\$ 1,020	\$ 10,664
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 1,020		\$ 0				\$ 0	\$ 1,020	\$ 10,664
Total Liabilities	\$ 70,241	\$ 0	\$ 0				\$ 2,059,422	\$ 2,129,663	\$ 1,528,907
Total Fund Balance	\$ 1,917,450	\$ 209,143	\$ 125,979					\$ 2,252,572	\$ 1,817,354
Total Liabilities and Fund Balance	\$ 1,987,691	\$ 209,143	\$ 125,979				\$ 2,059,422	\$ 4,382,234	\$ 3,346,261

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 2019/20										2018/19	
	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	\$ 2,752,882	\$ 2,498					\$ 2,755,380	\$ 6,447,972	\$ 2,742,352	\$ 6,084,718	
Improvement and Modernization Fund	\$ (5,263)						\$ (5,263)	\$ 11,276	\$ 0	\$ 11,276	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 82,088						\$ 82,088	\$ 450,000	\$ 75,102	\$ 320,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 38,642						\$ 38,642	\$ 254,848	\$ 16,305	\$ 258,363	
Other Miscellaneous								\$ 311,771		\$ 311,711	
	\$ 2,868,350	\$ 2,498					\$ 2,870,848	\$ 7,475,867	\$ 2,833,759	\$ 6,986,068	
Grants											
AB 1058 Commissioner/Facilitator			\$ 59				\$ 59	\$ 277,001	\$ (31,014)	\$ 276,514	
Other Judicial Council Grants	\$ 0		\$ 198,387				\$ 198,387	\$ 218,472	\$ 141,372	\$ 162,566	
Non-Judicial Council Grants											
	\$ 0		\$ 198,446				\$ 198,446	\$ 495,473	\$ 110,358	\$ 439,080	
Other Financing Sources											
Interest Income	\$ 850	\$ 65					\$ 915	\$ 27,320	\$ 633	\$ 17,225	
Investment Income											
Donations											
Local Fees	\$ (4,003)						\$ (4,003)	\$ 139,700	\$ 4,155	\$ 133,200	
Non-Fee Revenues	\$ 136						\$ 136	\$ 3,700	\$ 113	\$ 4,300	
Enhanced Collections											
Escheatment								\$ 1,300			
Prior Year Revenue											
County Program - Restricted	\$ (280,859)	\$ 278					\$ (280,581)	\$ 351,200	\$ 376	\$ 351,310	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,334						\$ 1,334	\$ 2,500	\$ 2,092	\$ 1,000	
	\$ (282,541)	\$ 343					\$ (282,198)	\$ 525,720	\$ 7,369	\$ 507,035	
Total Revenues	\$ 2,585,808	\$ 2,841	\$ 198,446				\$ 2,787,095	\$ 8,497,060	\$ 2,951,486	\$ 7,932,183	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 835,010		\$ 38,568				\$ 873,578	\$ 4,041,555	\$ 836,759	\$ 3,959,795	
Temp Help											
Overtime	\$ 2,789						\$ 2,789		\$ 4,180		
Staff Benefits	\$ 519,589		\$ 14,571				\$ 534,160	\$ 2,515,732	\$ 487,848	\$ 2,183,192	
	\$ 1,357,388		\$ 53,139				\$ 1,410,527	\$ 6,557,287	\$ 1,328,788	\$ 6,142,987	
Operating Expenses and Equipment											
General Expense	\$ 57,161		\$ 712				\$ 57,873	\$ 536,791	\$ 272,023	\$ 849,697	
Printing	\$ 10,333						\$ 10,333	\$ 30,650	\$ 1,859	\$ 35,000	
Telecommunications	\$ 9,078						\$ 9,078	\$ 42,468	\$ 5,969	\$ 32,061	
Postage	\$ 1,642						\$ 1,642	\$ 14,080	\$ 585	\$ 21,900	
Insurance	\$ 35						\$ 35	\$ 2,740	\$ 1	\$ 1,855	
In-State Travel	\$ 5,759		\$ 3,456				\$ 9,215	\$ 41,388	\$ 749	\$ 27,279	
Out-of-State Travel											
Training	\$ 100		\$ 1,030				\$ 1,130	\$ 1,870	\$ 260	\$ 1,350	
Security Services											
Facility Operations	\$ 20,830						\$ 20,830	\$ 84,664	\$ 19,391	\$ 107,682	
Utilities											
Contracted Services	\$ 167,346	\$ 15,774	\$ 14,131				\$ 197,251	\$ 917,954	\$ 87,179	\$ 683,245	
Consulting and Professional Services	\$ 4,280						\$ 4,280	\$ 25,000	\$ 3,595	\$ 30,000	
Information Technology	\$ 70,099						\$ 70,099	\$ 953,694	\$ 28,830	\$ 119,904	
Major Equipment	\$ 9,495						\$ 9,495	\$ 31,339	\$ 8,847	\$ 8,846	
Other Items of Expense	\$ 870						\$ 870	\$ 2,160	\$ 434	\$ 1,660	
	\$ 357,029	\$ 15,774	\$ 19,328				\$ 392,131	\$ 2,684,798	\$ 429,723	\$ 1,920,479	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 9,928						\$ 9,928	\$ 32,500	\$ 4,457	\$ 36,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 9,928						\$ 9,928	\$ 32,500	\$ 4,457	\$ 36,000	
Total Expenditures	\$ 1,724,345	\$ 15,774	\$ 72,467				\$ 1,812,586	\$ 9,274,585	\$ 1,762,967	\$ 8,099,466	
Excess (Deficit) of Revenues Over Expenditures	\$ 861,463	\$ (12,933)	\$ 125,979				\$ 974,509	\$ (777,525)	\$ 1,188,519	\$ (167,283)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,055,987	\$ 222,075	\$ 0				\$ 1,278,063	\$ 1,278,063	\$ 628,835	\$ 628,835	
Ending Balance (Deficit)	\$ 1,917,450	\$ 209,143	\$ 125,979				\$ 2,252,572	\$ 500,538	\$ 1,817,354	\$ 461,552	

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

For the month ended September										
Fiscal Year 2019/20									2018/19	
	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	\$ 283,632	\$ 53,428					\$ 337,060	\$ 1,628,381	\$ 291,582	\$ 1,463,271
Traffic & Other Infractions	\$ 85,422	\$ 988					\$ 86,409	\$ 402,844	\$ 88,941	\$ 324,670
Other Criminal Cases	\$ 128,325	\$ 40,926					\$ 169,251	\$ 692,546	\$ 153,787	\$ 584,056
Civil	\$ 116,842	\$ 18,606					\$ 135,448	\$ 620,803	\$ 107,818	\$ 402,622
Family & Children Services	\$ 192,046	\$ 63,037					\$ 255,082	\$ 1,231,570	\$ 212,369	\$ 962,840
Probate, Guardianship & Mental Health Services		\$ 19,419					\$ 19,419	\$ 65,300	\$ 107	\$ 900
Juvenile Dependency Services	\$ 56,975	\$ 60					\$ 57,035	\$ 256,202	\$ 50,622	\$ 252,708
Juvenile Delinquency Services										\$ 34,483
Other Court Operations	\$ 230,977	\$ 52,850					\$ 283,827	\$ 1,194,955	\$ 229,626	\$ 1,314,339
Court Interpreters	\$ 26,526	\$ 44,874					\$ 71,399	\$ 312,598	\$ 71,094	\$ 387,931
Jury Services	\$ 26,857	\$ 2,571	\$ 9,928				\$ 39,356	\$ 151,199	\$ 29,812	\$ 158,973
Security	\$ 17,335						\$ 17,335	\$ 83,941	\$ 6,538	\$ 1,024
Trial Court Operations Program	\$ 1,164,937	\$ 296,758	\$ 9,928				\$ 1,471,623	\$ 6,640,339	\$ 1,242,296	\$ 5,887,817
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 45,535	\$ 429					\$ 45,965	\$ 264,141	\$ 59,148	\$ 252,792
Fiscal Services	\$ 85,649	\$ 6,669					\$ 92,318	\$ 457,816	\$ 92,937	\$ 512,529
Human Resources	\$ 17,179	\$ 7,810					\$ 24,988	\$ 101,680	\$ 17,251	\$ 95,288
Business & Facilities Services		\$ 4,613					\$ 4,613	\$ 26,903	\$ 155,020	\$ 361,614
Information Technology	\$ 97,227	\$ 75,853					\$ 173,080	\$ 1,783,706	\$ 196,316	\$ 989,426
Court Administration Program	\$ 245,590	\$ 95,373					\$ 340,963	\$ 2,634,246	\$ 520,671	\$ 2,211,649
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,410,527	\$ 392,131	\$ 9,928				\$ 1,812,586	\$ 9,274,585	\$ 1,762,967	\$ 8,099,466