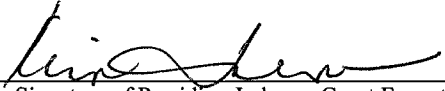


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2/5/20

Date

Mendocino

Court

19/20 Second Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mendocino

Court

19/20 Second Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

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

Mendocino

Court

19/20 Second 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	62.25		

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 2019/20									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (222,049)	\$ 234,222	\$ 35,970				\$ 47,463	\$ 95,606	\$ 63,904
Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Jury Revolving									
Other Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (5,874)	\$ (5,874)	\$ (10)
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	\$ 2,661,370						\$ 2,186,962	\$ 4,848,332	\$ 2,198,986
Total Cash and Cash Equivalents	\$ 2,443,171	\$ 234,222	\$ 35,970				\$ 3,029,575	\$ 5,742,938	\$ 3,112,542
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	\$ 0	\$ 0	\$ 112,933					\$ 112,933	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 0	\$ 0	\$ 112,933				\$ 0	\$ 112,933	\$ 0
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	\$ 2,443,171	\$ 234,222	\$ 148,903				\$ 3,029,575	\$ 5,855,871	\$ 3,112,542
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 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							\$ 109,000	\$ 109,000	\$ 80,405
Due to Other Governments									\$ 0
AB145 Due to Other Government Agency							\$ 1,126,565	\$ 1,126,565	\$ 620,846
Due to Other Public Agencies									
Sales and Use Tax	\$ 2,759							\$ 2,759	\$ 2,362
Interest							\$ 2,994	\$ 2,994	\$ 1,317
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 2,759	\$ 0	\$ 0				\$ 1,238,559	\$ 1,241,319	\$ 704,930
Civil							\$ 984,242	\$ 984,242	\$ 11,889
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 801,024	\$ 801,024	\$ 845,812
Trust Interest Payable							\$ 5,749	\$ 5,749	\$ 3,132
Miscellaneous Trust									
Total Trust Deposits							\$ 1,791,016	\$ 1,791,016	\$ 860,832
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (30,267)							\$ (30,267)	\$ (24,423)
Deferred Compensation Payable	\$ 5,990							\$ 5,990	\$ 8,690
Deductions Payable	\$ 62,728							\$ 62,728	\$ 528
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 38,451		\$ 0					\$ 38,451	\$ (15,205)
Revenue Collected in Advance			\$ 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	\$ 42,231	\$ 0	\$ 0				\$ 3,029,575	\$ 3,071,806	\$ 1,561,221
Total Fund Balance	\$ 2,400,940	\$ 234,222	\$ 148,903					\$ 2,784,066	\$ 1,551,321
Total Liabilities and Fund Balance	\$ 2,443,171	\$ 234,222	\$ 148,903				\$ 3,029,575	\$ 5,855,871	\$ 3,112,542

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 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						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 4,239,359	\$ 10,016						\$ 4,249,375	\$ 6,447,972	\$ 3,773,876	\$ 6,084,718
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 11,276	\$ 0	\$ 11,276
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 174,539							\$ 174,539	\$ 450,000	\$ 161,143	\$ 320,000
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 66,148							\$ 66,148	\$ 254,848	\$ 28,415	\$ 258,363
Other Miscellaneous	\$ 311,771							\$ 311,771	\$ 311,771	\$ 311,771	\$ 311,711
	\$ 4,791,817	\$ 10,016						\$ 4,801,833	\$ 7,475,867	\$ 4,275,205	\$ 6,986,068
Grants											
AB 1058 Commissioner/Facilitator			\$ 112,992					\$ 112,992	\$ 277,001	\$ (3,826)	\$ 276,514
Other Judicial Council Grants	\$ (20,085)		\$ 218,472					\$ 198,387	\$ 218,472	\$ 141,372	\$ 162,566
Non-Judicial Council Grants											
	\$ (20,085)		\$ 331,463					\$ 311,378	\$ 495,473	\$ 137,546	\$ 439,080
Other Financing Sources											
Interest Income	\$ 11,018	\$ 1,525						\$ 12,543	\$ 27,320	\$ 7,621	\$ 17,225
Investment Income											
Donations											
Local Fees	\$ 0	\$ 33,388						\$ 33,388	\$ 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	\$ 0	\$ 614						\$ 614	\$ 351,200	\$ 690	\$ 351,310
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,787							\$ 2,787	\$ 2,500	\$ 2,261	\$ 1,000
	\$ 13,941	\$ 35,527						\$ 49,468	\$ 525,720	\$ 14,840	\$ 507,035
Total Revenues	\$ 4,785,673	\$ 45,543	\$ 331,463					\$ 5,162,679	\$ 8,497,060	\$ 4,427,591	\$ 7,932,183
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,701,656		\$ 84,211					\$ 1,785,868	\$ 4,041,555	\$ 1,726,806	\$ 3,959,795
Temp Help											
Overtime	\$ 6,476							\$ 6,476		\$ 6,733	
Staff Benefits	\$ 1,048,403		\$ 40,870					\$ 1,089,273	\$ 2,515,732	\$ 998,251	\$ 2,183,192
	\$ 2,756,535		\$ 125,082					\$ 2,881,617	\$ 6,557,287	\$ 2,731,789	\$ 6,142,987
Operating Expenses and Equipment											
General Expense	\$ 109,650		\$ 2,192					\$ 111,843	\$ 536,791	\$ 342,797	\$ 849,697
Printing	\$ 14,780							\$ 14,780	\$ 30,650	\$ 9,323	\$ 35,000
Telecommunications	\$ 19,775							\$ 19,775	\$ 42,468	\$ 20,239	\$ 32,061
Postage	\$ 2,364							\$ 2,364	\$ 14,080	\$ 2,273	\$ 21,900
Insurance	\$ 2,321							\$ 2,321	\$ 2,740	\$ 1,732	\$ 1,855
In-State Travel	\$ 9,613		\$ 3,556					\$ 13,169	\$ 41,388	\$ 9,633	\$ 27,279
Out-of-State Travel											
Training	\$ 597		\$ 1,030					\$ 1,627	\$ 1,870	\$ 1,270	\$ 1,350
Security Services	\$ 24							\$ 24			
Facility Operations	\$ 41,835							\$ 41,835	\$ 84,664	\$ 39,674	\$ 107,682
Utilities											
Contracted Services	\$ 361,975	\$ 33,396	\$ 33,449					\$ 428,820	\$ 917,954	\$ 232,972	\$ 683,245
Consulting and Professional Services	\$ 11,121							\$ 11,121	\$ 25,000	\$ 11,430	\$ 30,000
Information Technology	\$ 97,979							\$ 97,979	\$ 953,694	\$ 75,401	\$ 119,904
Major Equipment	\$ 10,390							\$ 10,390	\$ 31,339	\$ 13,320	\$ 8,846
Other Items of Expense	\$ 1,064							\$ 1,064	\$ 2,160	\$ 723	\$ 1,660
	\$ 683,488	\$ 33,396	\$ 40,228					\$ 757,112	\$ 2,684,798	\$ 760,786	\$ 1,920,479
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 17,948							\$ 17,948	\$ 32,500	\$ 12,530	\$ 36,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (17,251)		\$ 17,251					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment											
	\$ 697		\$ 17,251					\$ 17,948	\$ 32,500	\$ 12,530	\$ 36,000
Total Expenditures	\$ 3,440,720	\$ 33,396	\$ 182,560					\$ 3,656,676	\$ 9,274,585	\$ 3,505,105	\$ 8,099,466
Excess (Deficit) of Revenues Over Expenditures	\$ 1,344,953	\$ 12,147	\$ 148,903					\$ 1,506,003	\$ (777,525)	\$ 922,486	\$ (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)	\$ 2,400,940	\$ 234,222	\$ 148,903					\$ 2,784,066	\$ 500,538	\$ 1,551,321	\$ 461,552

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

For the month ended December										
	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	\$ 576,170	\$ 111,890				\$ 0	\$ 688,060	\$ 1,628,381	\$ 630,352	\$ 1,463,271
Traffic & Other Infractions	\$ 168,993	\$ 1,378					\$ 170,371	\$ 402,844	\$ 177,898	\$ 324,670
Other Criminal Cases	\$ 262,274	\$ 79,296					\$ 341,570	\$ 692,546	\$ 321,681	\$ 584,056
Civil	\$ 224,625	\$ 24,892					\$ 249,517	\$ 620,803	\$ 218,615	\$ 402,622
Family & Children Services	\$ 387,785	\$ 127,515				\$ 0	\$ 515,300	\$ 1,231,570	\$ 432,318	\$ 962,840
Probate, Guardianship & Mental Health Services		\$ 35,926					\$ 35,926	\$ 65,300	\$ 538	\$ 900
Juvenile Dependency Services	\$ 116,044	\$ 120					\$ 116,164	\$ 256,202	\$ 102,925	\$ 252,708
Juvenile Delinquency Services										\$ 34,483
Other Court Operations	\$ 491,153	\$ 101,873					\$ 593,026	\$ 1,194,955	\$ 497,166	\$ 1,314,339
Court Interpreters	\$ 53,962	\$ 114,469					\$ 168,431	\$ 312,598	\$ 161,510	\$ 387,931
Jury Services	\$ 54,135	\$ 7,290	\$ 17,948				\$ 79,373	\$ 151,199	\$ 68,699	\$ 158,973
Security	\$ 34,950	\$ 1,024					\$ 35,974	\$ 83,941	\$ 15,925	\$ 1,024
Trial Court Operations Program	\$ 2,370,090	\$ 605,673	\$ 17,948			\$ 0	\$ 2,993,711	\$ 6,640,339	\$ 2,627,626	\$ 5,887,817
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 86,959	\$ 3,210					\$ 90,169	\$ 264,141	\$ 109,271	\$ 252,792
Fiscal Services	\$ 178,015	\$ 17,699					\$ 195,714	\$ 457,816	\$ 204,686	\$ 512,529
Human Resources	\$ 33,219	\$ 14,361					\$ 47,580	\$ 101,680	\$ 45,923	\$ 95,288
Business & Facilities Services		\$ 9,768					\$ 9,768	\$ 26,903	\$ 160,463	\$ 361,614
Information Technology	\$ 213,334	\$ 106,400					\$ 319,734	\$ 1,783,706	\$ 357,136	\$ 989,426
Court Administration Program	\$ 511,527	\$ 151,439					\$ 662,965	\$ 2,634,246	\$ 877,479	\$ 2,211,649
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,881,617	\$ 757,112	\$ 17,948			\$ 0	\$ 3,656,676	\$ 9,274,585	\$ 3,505,105	\$ 8,099,466