

**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

08/07/2020

\_\_\_\_\_  
Date

Mendocino

\_\_\_\_\_  
Court

19/20 4th quarter

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Mendocino

Court

19/20 4th quarter

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Mendocino  


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 Court  
 19/20 4th quarter  


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 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)	62.75	62.75	62.20	62.20	60.02

<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 June									
Fiscal Year 2019/20									2018/19
	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						
<b>ASSETS</b>									
Operations	\$ (188,678)	\$ 205,166	\$ 0				\$ 5,146	\$ 21,633	\$ 33,709
Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (5,058)	\$ (5,058)	\$ (10)
Credit Card									
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850
Cash with County							\$ 259,600	\$ 259,600	\$ 801,024
Cash Outside of the JCC									
Cash Equivalents	\$ 760,945						\$ 105,203	\$ 866,149	\$ 1,710,003
<b>Total Cash and Cash Equivalents</b>	<b>\$ 576,117</b>	<b>\$ 205,166</b>	<b>\$ 0</b>				<b>\$ 364,891</b>	<b>\$ 1,146,174</b>	<b>\$ 2,548,576</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 3,064	\$ 938					\$ 0	\$ 4,002	\$ 5,904
Accounts Receivable - General	\$ 693							\$ 693	
Dishonored Checks									
Due From Employee	\$ 38							\$ 38	\$ 2,925
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 95,193							\$ 95,193	\$ 8,852
Due From Other Governments	\$ 252,588	\$ 1,607	\$ 0					\$ 254,195	\$ 284,862
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 183,629	\$ 5,012	\$ 100,539					\$ 289,179	\$ 231,488
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From									\$ 0
<b>Total Receivables</b>	<b>\$ 535,205</b>	<b>\$ 7,557</b>	<b>\$ 100,539</b>				<b>\$ 0</b>	<b>\$ 643,301</b>	<b>\$ 534,031</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>\$ 1,111,322</b>	<b>\$ 212,722</b>	<b>\$ 100,539</b>				<b>\$ 364,891</b>	<b>\$ 1,789,474</b>	<b>\$ 3,082,608</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 43,147	\$ 1,607	\$ 1,720					\$ 46,474	\$ 53,292
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0		\$ 95,193				\$ 0	\$ 95,193	\$ 8,852
Due to Other Courts	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to State	\$ 102,024							\$ 102,024	\$ 71
TC145 Liability							\$ 63,196	\$ 63,196	\$ 104,348
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 39,921	\$ 39,921	\$ 562,110
Due to Other Public Agencies									
Sales and Use Tax	\$ 314							\$ 314	\$ 2,585
Interest							\$ 6	\$ 6	\$ 147
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 145,485</b>	<b>\$ 1,607</b>	<b>\$ 96,913</b>				<b>\$ 103,122</b>	<b>\$ 347,127</b>	<b>\$ 731,405</b>
Civil							\$ 762	\$ 762	\$ 9,534
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 259,600	\$ 259,600	\$ 801,024
Trust Interest Payable							\$ 1,406	\$ 1,406	\$ 2,891
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 261,769</b>	<b>\$ 261,769</b>	<b>\$ 813,449</b>
Accrued Payroll	\$ 334,699		\$ 3,625					\$ 338,325	\$ 224,646
Benefits Payable	\$ (30,960)							\$ (30,960)	\$ (22,958)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 627							\$ 627	\$ (202)
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 304,366</b>		<b>\$ 3,625</b>					<b>\$ 307,991</b>	<b>\$ 201,486</b>
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 57,185
Liabilities For Deposits	\$ 1,020						\$ 0	\$ 1,020	\$ 1,020
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 1,020</b>		<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 1,020</b>	<b>\$ 58,205</b>
<b>Total Liabilities</b>	<b>\$ 450,871</b>	<b>\$ 1,607</b>	<b>\$ 100,539</b>				<b>\$ 364,891</b>	<b>\$ 917,907</b>	<b>\$ 1,804,545</b>
<b>Total Fund Balance</b>	<b>\$ 660,452</b>	<b>\$ 211,115</b>	<b>\$ 0</b>					<b>\$ 871,567</b>	<b>\$ 1,278,063</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,111,322</b>	<b>\$ 212,722</b>	<b>\$ 100,539</b>				<b>\$ 364,891</b>	<b>\$ 1,789,474</b>	<b>\$ 3,082,608</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 June											
Fiscal Year 2019/20										2018/19	
	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	\$ 6,479,141	\$ 30,064					\$ 6,509,205	\$ 6,447,972	\$ 6,147,065	\$ 6,084,718	
Improvement and Modernization Fund	\$ 22,704						\$ 22,704	\$ 11,276	\$ 11,819	\$ 11,276	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 445,808						\$ 445,808	\$ 450,000	\$ 512,133	\$ 320,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 293,421						\$ 293,421	\$ 254,848	\$ 225,895	\$ 258,363	
Other Miscellaneous	\$ 312,763						\$ 312,763	\$ 318,771	\$ 311,771	\$ 311,711	
	\$ 7,553,836	\$ 30,064					\$ 7,583,900	\$ 7,475,867	\$ 7,208,683	\$ 6,986,068	
Grants											
AB 1058 Commissioner/Facilitator			\$ 292,229				\$ 292,229	\$ 277,001	\$ 272,629	\$ 276,514	
Other Judicial Council Grants	\$ 18,827		\$ 218,472				\$ 237,299	\$ 218,472	\$ 179,272	\$ 162,566	
Non-Judicial Council Grants											
	\$ 18,827		\$ 510,701				\$ 529,528	\$ 495,473	\$ 451,902	\$ 439,080	
Other Financing Sources											
Interest Income	\$ 44,030	\$ 5,287					\$ 49,316	\$ 27,320	\$ 43,224	\$ 17,225	
Investment Income											
Donations											
Local Fees	\$ 62,603	\$ 62,429					\$ 125,032	\$ 139,700	\$ 145,211	\$ 133,200	
Non-Fee Revenues	\$ 3,021						\$ 3,021	\$ 3,700	\$ 3,648	\$ 4,300	
Enhanced Collections											
Escheatment	\$ 1,059						\$ 1,059	\$ 1,300	\$ 7,774		
Prior Year Revenue	\$ (20,085)						\$ (20,085)				
County Program - Restricted	\$ 248,556	\$ 954					\$ 249,510	\$ 351,200	\$ 417,856	\$ 351,310	
Reimbursement Other									\$ 3,098		
Sale of Fixed Assets											
Other Miscellaneous	\$ 4,312						\$ 4,312	\$ 2,500	\$ 2,841	\$ 1,000	
	\$ 343,497	\$ 68,669					\$ 412,166	\$ 525,720	\$ 623,652	\$ 507,035	
<b>Total Revenues</b>	\$ 7,916,160	\$ 98,733	\$ 510,701				\$ 8,525,594	\$ 8,497,060	\$ 8,284,237	\$ 7,932,183	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 3,801,033		\$ 247,014				\$ 4,048,047	\$ 4,041,555	\$ 3,727,962	\$ 3,959,795	
Temp Help											
Overtime	\$ 15,666						\$ 15,666		\$ 9,239		
Staff Benefits	\$ 2,358,662		\$ 128,083				\$ 2,486,745	\$ 2,515,732	\$ 2,277,029	\$ 2,183,192	
	\$ 6,175,361		\$ 375,097				\$ 6,550,458	\$ 6,557,287	\$ 6,014,230	\$ 6,142,987	
Operating Expenses and Equipment											
General Expense	\$ 213,015		\$ 7,902				\$ 220,917	\$ 536,791	\$ 337,606	\$ 849,697	
Printing	\$ 33,232						\$ 33,232	\$ 30,650	\$ 28,579	\$ 35,000	
Telecommunications	\$ 44,854						\$ 44,854	\$ 42,468	\$ 44,802	\$ 32,061	
Postage	\$ 15,318						\$ 15,318	\$ 14,080	\$ 3,996	\$ 21,900	
Insurance	\$ 2,610						\$ 2,610	\$ 2,740	\$ 2,217	\$ 1,855	
In-State Travel	\$ 17,032		\$ 3,556				\$ 20,589	\$ 41,388	\$ 19,442	\$ 27,279	
Out-of-State Travel											
Training	\$ 1,770		\$ 1,480				\$ 3,250	\$ 1,870	\$ 2,354	\$ 1,350	
Security Services	\$ 24						\$ 24		\$ 0	\$ 0	
Facility Operations	\$ 89,472						\$ 89,472	\$ 84,664	\$ 81,654	\$ 107,682	
Utilities											
Contracted Services	\$ 869,353	\$ 62,437	\$ 140,844				\$ 1,072,634	\$ 917,954	\$ 846,036	\$ 683,245	
Consulting and Professional Services	\$ 25,468						\$ 25,468	\$ 25,000	\$ 23,167	\$ 30,000	
Information Technology	\$ 733,905	\$ 47,257					\$ 781,162	\$ 953,694	\$ 135,097	\$ 119,904	
Major Equipment	\$ 43,178						\$ 43,178	\$ 31,339	\$ 60,666	\$ 8,846	
Other Items of Expense	\$ 1,428						\$ 1,428	\$ 2,160	\$ 1,335	\$ 1,660	
	\$ 2,090,659	\$ 109,694	\$ 153,783				\$ 2,354,135	\$ 2,684,798	\$ 1,586,951	\$ 1,920,479	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 26,756						\$ 26,756	\$ 32,500	\$ 33,827	\$ 36,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 900						\$ 900				
Capital Costs											
Internal Cost Recovery	\$ (57,843)		\$ 57,843				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (159)						\$ (159)				
	\$ (30,346)		\$ 57,843				\$ 27,497	\$ 32,500	\$ 33,827	\$ 36,000	
<b>Total Expenditures</b>	\$ 8,235,673	\$ 109,694	\$ 586,723				\$ 8,932,090	\$ 9,274,585	\$ 7,635,008	\$ 8,099,466	
Excess (Deficit) of Revenues Over Expenditures	\$ (319,513)	\$ (10,960)	\$ (76,022)				\$ (406,496)	\$ (777,525)	\$ 649,228	\$ (167,283)	
Operating Transfers In (Out)	\$ (76,022)		\$ 76,022				\$ 0	\$ 0	\$ 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)	\$ 660,452	\$ 211,115	\$ 0				\$ 871,567	\$ 500,538	\$ 1,278,063	\$ 461,552	

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

For the month ended June										
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 1,146,637	\$ 225,492			\$ 0	\$ (160)	\$ 1,371,969	\$ 1,628,381	\$ 1,295,429	\$ 1,463,271
Traffic & Other Infractions	\$ 342,867	\$ 2,084					\$ 344,951	\$ 402,844	\$ 386,491	\$ 324,670
Other Criminal Cases	\$ 610,986	\$ 142,791					\$ 753,777	\$ 692,546	\$ 663,394	\$ 584,056
Civil	\$ 521,520	\$ 51,540					\$ 573,060	\$ 620,803	\$ 501,264	\$ 402,622
Family & Children Services	\$ 910,751	\$ 402,952			\$ 0		\$ 1,313,703	\$ 1,231,570	\$ 1,107,266	\$ 962,840
Probate, Guardianship & Mental Health Services		\$ 60,540					\$ 60,540	\$ 65,300	\$ 1,478	\$ 900
Juvenile Dependency Services	\$ 265,835	\$ 240					\$ 266,075	\$ 256,202	\$ 228,682	\$ 252,708
Juvenile Delinquency Services										\$ 34,483
Other Court Operations	\$ 1,219,427	\$ 220,389					\$ 1,439,817	\$ 1,194,955	\$ 1,292,801	\$ 1,314,339
Court Interpreters	\$ 120,497	\$ 298,329					\$ 418,826	\$ 312,598	\$ 377,189	\$ 387,931
Jury Services	\$ 123,292	\$ 47,306	\$ 26,756				\$ 197,354	\$ 151,199	\$ 184,964	\$ 158,973
Security	\$ 78,701	\$ 9,304					\$ 88,004	\$ 83,941	\$ 57,303	\$ 1,024
Trial Court Operations Program	\$ 5,340,514	\$ 1,460,967	\$ 26,756		\$ 0	\$ (160)	\$ 6,828,077	\$ 6,640,339	\$ 6,096,259	\$ 5,887,817
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 219,076	\$ 949					\$ 220,025	\$ 264,141	\$ 210,591	\$ 252,792
Fiscal Services	\$ 387,882	\$ 46,284	\$ 900				\$ 435,067	\$ 457,816	\$ 427,744	\$ 512,529
Human Resources	\$ 75,181	\$ 28,445				\$ 1	\$ 103,625	\$ 101,680	\$ 104,361	\$ 95,288
Business & Facilities Services		\$ 17,514					\$ 17,514	\$ 26,903	\$ 190,134	\$ 361,614
Information Technology	\$ 527,805	\$ 799,977					\$ 1,327,781	\$ 1,783,706	\$ 605,919	\$ 989,426
Court Administration Program	\$ 1,209,944	\$ 893,169	\$ 900			\$ 1	\$ 2,104,013	\$ 2,634,246	\$ 1,538,749	\$ 2,211,649
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 6,550,458</b>	<b>\$ 2,354,135</b>	<b>\$ 27,656</b>		<b>\$ 0</b>	<b>\$ (159)</b>	<b>\$ 8,932,090</b>	<b>\$ 9,274,585</b>	<b>\$ 7,635,008</b>	<b>\$ 8,099,466</b>

### 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	-	-	-	-	-	-	-	-	-	
Restricted	82,256	-	82,256	211,115	-	-	-	-	293,371	
Committed	314,366	25,508	339,873	-	-	-	-	-	339,873	
Assigned	238,323	-	238,323	-	-	-	-	-	238,323	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 634,944</b>	<b>\$ 25,508</b>	<b>\$ 660,452</b>	<b>\$ 211,115</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 871,567</b>	