

**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



\_\_\_\_\_  
Date

Mendocino

\_\_\_\_\_  
Court

2020/4

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Mendocino

Court

2020/4

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Mendocino

Court

2020/4

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)	60.02	9.52	60.02	60.02	58.52

<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 2020/21									2019/20
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue							
		General	Non-Grant						
<b>ASSETS</b>									
Operations	\$ (75,262)	\$ 199,308	\$ 0				\$ 7,252	\$ 131,298	\$ 21,633
Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Jury Revolving									
Other Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (5,680)	\$ (5,680)	\$ (5,058)
Credit Card									
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850
Cash with County	\$ 0		\$ 0				\$ 0	\$ 0	\$ 259,600
Cash Outside of the JCC									
Cash Equivalents	\$ 310,179						\$ 415,596	\$ 725,775	\$ 866,149
Total Cash and Cash Equivalents	\$ 238,767	\$ 199,308	\$ 0				\$ 417,168	\$ 855,243	\$ 1,146,174
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 167	\$ 113						\$ 280	\$ 4,002
Accounts Receivable - General	\$ 0							\$ 0	\$ 693
Dishonored Checks									
Due From Employee	\$ 37,279							\$ 37,279	\$ 38
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 67,225							\$ 67,225	\$ 95,193
Due From Other Governments	\$ 10,109	\$ 0						\$ 10,109	\$ 254,195
Due From Other Courts									
Due From State	\$ 97,556	\$ 5,012	\$ 90,160					\$ 192,729	\$ 289,179
Trust Due To/From							\$ 548	\$ 548	
Distribution Due To/From							\$ 0	\$ 0	
Civil Filing Fee Due To/From							\$ 48,871	\$ 48,871	\$ 0
General Due To/From	\$ 18,457	\$ 655						\$ 19,113	
Total Receivables	\$ 230,793	\$ 5,780	\$ 90,160				\$ 49,418	\$ 376,152	\$ 643,301
Prepaid Expenses - General	\$ 0							\$ 0	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 469,560	\$ 205,088	\$ 90,160				\$ 466,587	\$ 1,231,395	\$ 1,789,474
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 41,421	\$ 352	\$ 10,797					\$ 52,570	\$ 46,474
Accounts Payable - General	\$ 2,510	\$ 0	\$ 0				\$ 0	\$ 2,510	\$ 0
Due to Other Funds	\$ 0	\$ 236	\$ 66,989				\$ 68,531	\$ 135,756	\$ 95,193
Due to Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 102,024
TC145 Liability							\$ 115,952	\$ 115,952	\$ 63,196
Due to Other Governments	\$ 1,201							\$ 1,201	\$ 0
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 39,921
Due to Other Public Agencies									
Sales and Use Tax	\$ 170							\$ 170	\$ 314
Interest							\$ 0	\$ 0	\$ 6
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 45,301	\$ 588	\$ 77,786				\$ 184,483	\$ 308,158	\$ 347,127
Civil							\$ 135,772	\$ 135,772	\$ 762
Criminal							\$ 139,966	\$ 139,966	
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 259,600
Trust Interest Payable							\$ 1,367	\$ 1,367	\$ 1,406
Miscellaneous Trust									
Total Trust Deposits							\$ 277,104	\$ 277,104	\$ 261,769
Accrued Payroll	\$ 279,673		\$ 4,418					\$ 284,091	\$ 338,325
Benefits Payable	\$ 102							\$ 102	\$ (30,960)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 627
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 279,775		\$ 4,418					\$ 284,194	\$ 307,991
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 1,614		\$ 7,956				\$ 5,000	\$ 14,570	\$ 1,020
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 1,614		\$ 7,956				\$ 5,000	\$ 14,570	\$ 1,020
Total Liabilities	\$ 326,690	\$ 588	\$ 90,160				\$ 466,587	\$ 884,025	\$ 917,907
Total Fund Balance	\$ 142,870	\$ 204,500	\$ 0					\$ 347,370	\$ 871,567
Total Liabilities and Fund Balance	\$ 469,560	\$ 205,088	\$ 90,160				\$ 466,587	\$ 1,231,395	\$ 1,789,474

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 2020/21											
2019/20											
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 5,955,200	\$ 30,068					\$ 5,985,268	\$ 6,075,680	\$ 6,509,205	\$ 6,447,972	
Improvement and Modernization Fund	\$ 47,276						\$ 47,276	\$ 11,276	\$ 22,704	\$ 11,276	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 232,523						\$ 232,523	\$ 261,597	\$ 445,808	\$ 450,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 426,843						\$ 426,843	\$ 315,163	\$ 293,421	\$ 254,848	
Other Miscellaneous	\$ 326,063						\$ 326,063	\$ 311,771	\$ 312,763	\$ 311,771	
	\$ 6,987,905	\$ 30,068					\$ 7,017,973	\$ 6,975,487	\$ 7,583,900	\$ 7,475,867	
Grants											
AB 1058 Commissioner/Facilitator			\$ 254,566				\$ 254,566	\$ 237,783	\$ 292,229	\$ 277,001	
Other Judicial Council Grants	\$ 0		\$ 62,965				\$ 62,965	\$ 27,427	\$ 237,299	\$ 218,472	
Non-Judicial Council Grants											
	\$ 0		\$ 317,531				\$ 317,531	\$ 265,210	\$ 529,528	\$ 495,473	
Other Financing Sources											
Interest Income	\$ 7,187	\$ 1,060					\$ 8,248	\$ 34,300	\$ 49,316	\$ 27,320	
Investment Income											
Donations											
Local Fees	\$ 73,454	\$ 15,872					\$ 89,325	\$ 67,800	\$ 125,032	\$ 139,700	
Non-Fee Revenues	\$ 2,856						\$ 2,856	\$ 3,085	\$ 3,021	\$ 3,700	
Enhanced Collections											
Escheatment	\$ 2,523						\$ 2,523	\$ 1,100	\$ 1,059	\$ 1,300	
Prior Year Revenue	\$ (28,652)	\$ 25,793					\$ (2,859)		\$ (20,085)		
County Program - Restricted	\$ 141,604	\$ 638					\$ 142,242	\$ 301,000	\$ 249,510	\$ 351,200	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 12,870						\$ 12,870	\$ 12,801	\$ 4,312	\$ 2,500	
	\$ 211,842	\$ 43,363					\$ 255,205	\$ 420,086	\$ 412,166	\$ 525,720	
<b>Total Revenues</b>	<b>\$ 7,199,747</b>	<b>\$ 73,431</b>	<b>\$ 317,531</b>				<b>\$ 7,590,709</b>	<b>\$ 7,660,783</b>	<b>\$ 8,525,594</b>	<b>\$ 8,497,060</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 3,664,305	\$ 32,264	\$ 186,773				\$ 3,883,342	\$ 3,855,902	\$ 4,048,047	\$ 4,041,555	
Temp Help											
Overtime	\$ 6,101						\$ 6,101		\$ 15,666		
Staff Benefits	\$ 2,346,237	\$ 19,801	\$ 80,940				\$ 2,446,979	\$ 2,622,337	\$ 2,486,745	\$ 2,515,732	
	\$ 6,016,643	\$ 52,065	\$ 267,714				\$ 6,336,423	\$ 6,478,239	\$ 6,550,458	\$ 6,557,287	
Operating Expenses and Equipment											
General Expense	\$ 225,652	\$ 2,422	\$ 12,297				\$ 240,371	\$ 315,656	\$ 220,917	\$ 536,791	
Printing	\$ 15,296						\$ 15,296	\$ 33,300	\$ 33,232	\$ 30,650	
Telecommunications	\$ 52,086						\$ 52,086	\$ 44,810	\$ 44,854	\$ 42,468	
Postage	\$ 18,788						\$ 18,788	\$ 22,000	\$ 15,318	\$ 14,080	
Insurance	\$ 353						\$ 353	\$ 450	\$ 2,610	\$ 2,740	
In-State Travel	\$ 9,392						\$ 9,392	\$ 12,000	\$ 20,589	\$ 41,388	
Out-of-State Travel											
Training	\$ 1,367						\$ 1,367		\$ 3,250	\$ 1,870	
Security Services	\$ 0						\$ 0		\$ 24		
Facility Operations	\$ 87,836						\$ 87,836	\$ 93,500	\$ 89,472	\$ 84,664	
Utilities											
Contracted Services	\$ 744,010	\$ 3,007	\$ 400				\$ 747,417	\$ 716,433	\$ 1,072,634	\$ 917,954	
Consulting and Professional Services	\$ 24,488						\$ 24,488	\$ 25,500	\$ 25,468	\$ 25,000	
Information Technology	\$ 522,316	\$ 22,591	\$ 14,546				\$ 559,454	\$ 515,740	\$ 781,162	\$ 953,694	
Major Equipment	\$ 4,320						\$ 4,320	\$ 4,320	\$ 43,178	\$ 31,339	
Other Items of Expense	\$ 855						\$ 855	\$ 250	\$ 1,428	\$ 2,160	
	\$ 1,706,759	\$ 28,020	\$ 27,243				\$ 1,762,023	\$ 1,783,959	\$ 2,354,135	\$ 2,684,798	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 20,915						\$ 20,915	\$ 30,000	\$ 26,756	\$ 32,500	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 900		
Capital Costs											
Internal Cost Recovery	\$ (39,422)		\$ 39,422				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (4,454)						\$ (4,454)		\$ (159)		
	\$ (22,962)		\$ 39,422				\$ 16,461	\$ 30,000	\$ 27,497	\$ 32,500	
<b>Total Expenditures</b>	<b>\$ 7,700,441</b>	<b>\$ 80,086</b>	<b>\$ 334,380</b>				<b>\$ 8,114,906</b>	<b>\$ 8,292,198</b>	<b>\$ 8,932,090</b>	<b>\$ 9,274,585</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (500,694)	\$ (6,655)	\$ (16,849)				\$ (524,197)	\$ (631,415)	\$ (406,496)	\$ (777,525)	
Operating Transfers In (Out)	\$ (16,888)	\$ 40	\$ 16,849				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 660,452	\$ 211,115	\$ 0				\$ 871,567	\$ 871,567	\$ 1,278,063	\$ 1,278,063	
Ending Balance (Deficit)	\$ 142,870	\$ 204,500	\$ 0				\$ 347,370	\$ 240,152	\$ 871,567	\$ 500,538	

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

For the month ended June

Fiscal Year 2020/21 2019/20

	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	\$ 1,053,102	\$ 210,173	\$ 210		\$ 0	\$ (4,454)	\$ 1,259,030	\$ 1,444,060	\$ 1,371,969	\$ 1,628,381
Traffic & Other Infractions	\$ 271,151	\$ 1,320					\$ 272,471	\$ 300,708	\$ 344,951	\$ 402,844
Other Criminal Cases	\$ 622,705	\$ 73,730					\$ 696,434	\$ 600,667	\$ 753,777	\$ 692,546
Civil	\$ 469,631	\$ 9,477					\$ 479,108	\$ 609,456	\$ 573,060	\$ 620,803
Family & Children Services	\$ 914,843	\$ 224,528			\$ (5,140)		\$ 1,134,231	\$ 1,224,401	\$ 1,313,703	\$ 1,231,570
Probate, Guardianship & Mental Health Services		\$ 82					\$ 82		\$ 60,540	\$ 65,300
Juvenile Dependency Services	\$ 286,115	\$ 240					\$ 286,355	\$ 287,821	\$ 266,075	\$ 256,202
Juvenile Delinquency Services										
Other Court Operations	\$ 1,128,195	\$ 163,672			\$ 5,140		\$ 1,297,006	\$ 1,136,849	\$ 1,439,817	\$ 1,194,955
Court Interpreters	\$ 124,401	\$ 301,475					\$ 425,875	\$ 371,927	\$ 418,826	\$ 312,598
Jury Services	\$ 114,045	\$ 47,255	\$ 20,705				\$ 182,005	\$ 175,317	\$ 197,354	\$ 151,199
Security	\$ 74,117	\$ 2,719					\$ 76,836	\$ 93,960	\$ 88,004	\$ 83,941
Trial Court Operations Program	\$ 5,058,303	\$ 1,034,670	\$ 20,915		\$ 0	\$ (4,454)	\$ 6,109,433	\$ 6,245,166	\$ 6,828,077	\$ 6,640,339
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 274,733	\$ 2,464					\$ 277,197	\$ 291,122	\$ 220,025	\$ 264,141
Fiscal Services	\$ 392,319	\$ 34,004					\$ 426,323	\$ 444,111	\$ 435,067	\$ 457,816
Human Resources	\$ 51,089	\$ 28,316					\$ 79,404	\$ 103,256	\$ 103,625	\$ 101,680
Business & Facilities Services		\$ 26,439					\$ 26,439	\$ 17,300	\$ 17,514	\$ 26,903
Information Technology	\$ 559,979	\$ 636,131			\$ 0		\$ 1,196,110	\$ 1,191,243	\$ 1,327,781	\$ 1,783,706
Court Administration Program	\$ 1,278,120	\$ 727,353			\$ 0		\$ 2,005,473	\$ 2,047,032	\$ 2,104,013	\$ 2,634,246
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 6,336,423	\$ 1,762,023	\$ 20,915		\$ 0	\$ (4,454)	\$ 8,114,906	\$ 8,292,198	\$ 8,932,090	\$ 9,274,585

### Constraints on Fiscal Year-End Fund Balance - Summary

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	-	-	-	201,565	-	-	-	-	<b>201,565</b>	
Committed	-	-	-	-	-	-	-	-	-	
Assigned	142,870	-	142,870	2,935	-	-	-	-	<b>145,805</b>	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 142,870</b>	<b>\$ -</b>	<b>\$ 142,870</b>	<b>\$ 204,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 347,370</b>	