

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

10/24/23

Date

Mendocino

Court

2023-24 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mendocino

Court

2023-24 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Mendocino

Court

2023-24 Q1

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	55.20	55.20			

¹ Total 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									
Fiscal Year 2023/24									2022/23
	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	\$ (811,111)	\$ 704,192	\$ (76,339)				\$ 34,388	\$ (148,869)	\$ 6,752
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution							\$ (656,852)	\$ (656,852)	\$ 0
Civil Filing Fees							\$ (8,774)	\$ (8,774)	\$ 0
Trust							\$ (37,251)	\$ (37,251)	\$ (20,909)
Credit Card									
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850
Cash with County							\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 3,112,130						\$ 1,193,579	\$ 4,305,709	\$ 3,821,749
Total Cash and Cash Equivalents	\$ 2,304,870	\$ 704,192	\$ (76,339)				\$ 525,089	\$ 3,457,812	\$ 3,811,442
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
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									
Due From State	\$ 725	\$ 0	\$ 21,721					\$ 22,446	\$ 28,025
Trust Due To/From							\$ 4,128	\$ 4,128	\$ 1,899
Distribution Due To/From							\$ 6,795	\$ 6,795	\$ 11,079
Civil Filing Fee Due To/From							\$ 22,964	\$ 22,964	\$ 58,207
General Due To/From	\$ 3,786	\$ 15						\$ 3,801	\$ 854
Total Receivables	\$ 4,511	\$ 15	\$ 21,721				\$ 33,886	\$ 60,133	\$ 100,063
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,309,381	\$ 704,206	\$ (54,617)				\$ 558,975	\$ 3,517,945	\$ 3,911,505
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 190	\$ 0	\$ 20				\$ 0	\$ 210	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 37,687	\$ 37,687	\$ 72,038
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 222,871							\$ 222,871	\$ 123,943
TC145 Liability							\$ 26,406	\$ 26,406	\$ 119,250
Due to Other Governments	\$ 174							\$ 174	\$ 0
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 2							\$ 2	\$ 0
Interest							\$ 4,868	\$ 4,868	\$ 1,159
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 223,237	\$ 0	\$ 20				\$ 68,960	\$ 292,217	\$ 316,390
Civil							\$ 140,425	\$ 140,425	\$ 42,865
Criminal							\$ 335,909	\$ 335,909	\$ 390,948
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 8,245	\$ 8,245	\$ 1,690
Miscellaneous Trust									
Total Trust Deposits							\$ 484,579	\$ 484,579	\$ 435,503
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (28,959)							\$ (28,959)	\$ (16,461)
Deferred Compensation Payable	\$ 7,238							\$ 7,238	\$ 5,889
Deductions Payable	\$ 0							\$ 0	\$ 65,851
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (21,720)	\$ 0	\$ 0					\$ (21,720)	\$ 55,279
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 3,906		\$ 7,956				\$ 5,405	\$ 17,267	\$ 15,671
Jury Fees - Non-Interest							\$ 31	\$ 31	\$ 31
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 3,906	\$ 0	\$ 7,956				\$ 5,436	\$ 17,298	\$ 15,702
Total Liabilities	\$ 205,423	\$ 0	\$ 7,976				\$ 558,975	\$ 772,374	\$ 822,874
Total Fund Balance	\$ 2,103,958	\$ 704,206	\$ (62,593)					\$ 2,745,571	\$ 3,088,631
Total Liabilities and Fund Balance	\$ 2,309,381	\$ 704,206	\$ (54,617)				\$ 558,975	\$ 3,517,945	\$ 3,911,505

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 2023/24							2022/23			
	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	\$ 3,492,479	\$ 2,581						\$ 3,495,060		\$ 3,335,894	\$ 7,584,871
Improvement and Modernization Fund										\$ 35,538	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 23,680							\$ 23,680		\$ 262,941	\$ 597,767
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 38,230							\$ 38,230		\$ 29,693	\$ 278,193
Other Miscellaneous								\$ 420,892		\$ 597,418	\$ 909,189
	\$ 3,554,390	\$ 423,473						\$ 3,977,862		\$ 4,225,947	\$ 9,405,559
Grants											
AB 1058 Commissioner/Facilitator										\$ 1,021	\$ 270,304
Other Judicial Council Grants			\$ 0					\$ 0			\$ 20,790
Non-Judicial Council Grants											\$ 100,000
			\$ 0					\$ 0		\$ 1,021	\$ 391,094
Other Financing Sources											
Interest Income	\$ 32,313	\$ 21,959						\$ 54,272		\$ 11,788	\$ 4,500
Investment Income											
Donations											
Local Fees		\$ 2,974						\$ 2,974		\$ 2,800	\$ 97,200
Non-Fee Revenues	\$ 2,614							\$ 2,614			\$ 2,500
Enhanced Collections											\$ 265,421
Escheatment											\$ 200
Prior Year Revenue	\$ 2,086							\$ 2,086			\$ 152,027
County Program - Restricted			\$ 54					\$ 54		\$ (59,214)	\$ 85,600
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 5							\$ 5		\$ 15	\$ 12,050
	\$ 37,018	\$ 24,987						\$ 62,005		\$ (44,611)	\$ 619,498
Total Revenues	\$ 3,591,407	\$ 448,460	\$ 0					\$ 4,039,867		\$ 4,182,357	\$ 10,416,151
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 797,047	\$ 25,793	\$ 19,139					\$ 841,979		\$ 875,565	\$ 4,504,924
Temp Help											
Overtime	\$ 507							\$ 507		\$ 1,226	
Staff Benefits	\$ 626,432	\$ 19,426	\$ 1,464					\$ 647,322		\$ 613,505	\$ 2,817,197
	\$ 1,423,986	\$ 45,219	\$ 20,604					\$ 1,489,808		\$ 1,490,297	\$ 7,322,121
Operating Expenses and Equipment											
General Expense	\$ 30,645	\$ 635	\$ 797					\$ 32,077		\$ 51,003	\$ 193,960
Printing	\$ 13,484	\$ 637	\$ 64					\$ 14,185		\$ 1,948	\$ 35,200
Telecommunications	\$ 8,722							\$ 8,722		\$ 7,592	\$ 59,820
Postage	\$ 657	\$ 1,050						\$ 1,707		\$ 27,709	\$ 52,300
Insurance	\$ 42							\$ 42		\$ 56	\$ 470
In-State Travel											
Out-of-State Travel			\$ 2,245					\$ 2,245			\$ 1,175
Training	\$ 118		\$ 825					\$ 943		\$ 59	\$ 1,050
Security Services											
Facility Operations	\$ 14,118							\$ 14,118		\$ 14,434	\$ 90,185
Utilities											
Contracted Services	\$ 264,226	\$ 0	\$ 38,035					\$ 302,260		\$ 167,413	\$ 1,189,457
Consulting and Professional Services	\$ 7,545							\$ 7,545		\$ 340	\$ 12,000
Information Technology	\$ 85,331	\$ 1,826						\$ 87,157		\$ 61,743	\$ 901,171
Major Equipment										\$ 5,777	\$ 13,777
Other Items of Expense	\$ 135		\$ 24					\$ 159		\$ 75	\$ 870
	\$ 425,023	\$ 4,148	\$ 41,990					\$ 471,160		\$ 338,148	\$ 2,551,436
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,777							\$ 1,777		\$ 193	\$ 15,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											\$ 45,602
Prior Year Expense Adjustment											
	\$ 1,777							\$ 1,777		\$ 193	\$ 60,602
Total Expenditures	\$ 1,850,785	\$ 49,367	\$ 62,593					\$ 1,962,745		\$ 1,828,638	\$ 9,934,159
Excess (Deficit) of Revenues Over Expenditures	\$ 1,740,622	\$ 399,093	\$ (62,593)					\$ 2,077,122		\$ 2,353,719	\$ 481,992
Operating Transfers In (Out)											\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 363,336	\$ 305,114	\$ 0					\$ 668,449	\$ 668,449	\$ 734,912	\$ 734,912
Ending Balance (Deficit)	\$ 2,103,958	\$ 704,206	\$ (62,593)					\$ 2,745,571	\$ 668,449	\$ 3,088,631	\$ 1,216,904

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

	For the month ended September									
	Fiscal Year 2023/24								2022/23	
	Personnel 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	\$ 272,040	\$ 92,990					\$ 365,030		\$ 292,923	\$ 2,016,373
Traffic & Other Infractions	\$ 66,240	\$ 3,405					\$ 69,645		\$ 56,250	\$ 361,864
Other Criminal Cases	\$ 207,304	\$ 42,075					\$ 249,378		\$ 184,659	\$ 708,810
Civil	\$ 160,738	\$ 1,121					\$ 161,859		\$ 175,554	\$ 782,782
Family & Children Services	\$ 178,960	\$ 17,965					\$ 196,924		\$ 201,934	\$ 1,118,720
Probate, Guardianship & Mental Health Services		\$ 299					\$ 299		\$ 14	
Juvenile Dependency Services	\$ 16,448						\$ 16,448		\$ 67,657	\$ 309,073
Juvenile Delinquency Services										
Other Court Operations	\$ 232,773	\$ 37,538					\$ 270,311		\$ 279,410	\$ 1,237,528
Court Interpreters	\$ 18,548	\$ 173,588					\$ 192,136		\$ 93,373	\$ 449,268
Jury Services	\$ 24,750	\$ 2,205	\$ 1,777				\$ 28,732		\$ 27,915	\$ 104,294
Security	\$ 13,654	\$ 1,024					\$ 14,678		\$ 12,978	\$ 75,859
Trial Court Operations Program	\$ 1,191,453	\$ 372,211	\$ 1,777				\$ 1,565,442		\$ 1,392,667	\$ 7,164,570
Enhanced Collections	\$ 45,219	\$ 4,148					\$ 49,367		\$ 11,783	\$ 265,421
Other Non-Court Operations									\$ 49	
Non-Court Operations Program	\$ 45,219	\$ 4,148					\$ 49,367		\$ 11,832	\$ 265,421
Executive Office	\$ 28,540	\$ 0					\$ 28,540		\$ 104,829	\$ 490,340
Fiscal Services	\$ 83,079	\$ 2,901					\$ 85,980		\$ 97,144	\$ 489,553
Human Resources		\$ 6,472					\$ 6,472		\$ 4,668	\$ 19,214
Business & Facilities Services		\$ 4,019					\$ 4,019		\$ 4,793	\$ 30,810
Information Technology	\$ 141,516	\$ 81,409					\$ 222,925		\$ 212,704	\$ 1,474,251
Court Administration Program	\$ 253,136	\$ 94,801					\$ 347,936		\$ 424,138	\$ 2,504,168
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,489,808	\$ 471,160	\$ 1,777				\$ 1,962,745		\$ 1,828,638	\$ 9,934,159