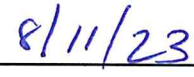


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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



\_\_\_\_\_  
Date

Mendocino

\_\_\_\_\_  
Court

2022-23 Q4

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

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

### FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Mendocino

Court

2022-23 Q4

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	56.20	57.20	59.75	60.50	60.50

<sup>1</sup> 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 June									
Fiscal Year 2022/23									2021/22
	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	\$ (874,143)	\$ 537,932	\$ 22,801				\$ 32,008	\$ (281,401)	\$ (41,120)
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury Revolving									
Other Distribution							\$ 0	\$ 0	\$ 1
Civil Filing Fees							\$ 0	\$ 0	\$ 47,233
Trust							\$ (8,807)	\$ (8,807)	\$ (6,091)
Credit Card									
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850
Cash with County							\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 1,449,139						\$ 711,908	\$ 2,161,047	\$ 2,036,661
Total Cash and Cash Equivalents	\$ 578,846	\$ 537,932	\$ 22,801				\$ 735,110	\$ 1,874,689	\$ 2,040,534
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 96	\$ 534						\$ 630	\$ 2,523
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 4,469							\$ 4,469	\$ 78,163
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 200,251							\$ 200,251	\$ 119,626
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 73,710
Due From Other Courts									
Due From State	\$ 112,854	\$ 5,131	\$ 141,298					\$ 259,283	\$ 186,078
Trust Due To/From							\$ 1,197	\$ 1,197	\$ 1,103
Distribution Due To/From							\$ 20	\$ 20	\$ 5,743
Civil Filing Fee Due To/From							\$ 43,043	\$ 43,043	\$ 41,754
General Due To/From	\$ 3,425	\$ 51,785						\$ 55,210	\$ 28,564
Total Receivables	\$ 321,095	\$ 57,451	\$ 141,298				\$ 44,260	\$ 564,104	\$ 537,264
Prepaid Expenses - General	\$ 10,035							\$ 10,035	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 10,035							\$ 10,035	
Other Assets									
Total Other Assets									
Total Assets	\$ 909,976	\$ 595,383	\$ 164,099				\$ 779,370	\$ 2,448,828	\$ 2,577,798
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 34,491	\$ 953	\$ 753					\$ 36,197	\$ 82,522
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 12,831
Due to Other Funds	\$ 0	\$ 46,743	\$ 153,508				\$ 99,471	\$ 299,722	\$ 196,790
Due to Other Courts	\$ 889							\$ 889	
Due to State	\$ 232,871							\$ 232,871	\$ 126,101
TC145 Liability							\$ 115,034	\$ 115,034	\$ 152,847
Due to Other Governments	\$ 4,040							\$ 4,040	\$ 7,857
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 2							\$ 2	\$ 0
Interest							\$ 96	\$ 96	\$ 51
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 272,293	\$ 47,697	\$ 154,261				\$ 214,600	\$ 688,851	\$ 578,999
Civil							\$ 144,204	\$ 144,204	\$ 44,597
Criminal							\$ 408,386	\$ 408,386	\$ 371,235
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 6,744	\$ 6,744	\$ 1,513
Miscellaneous Trust									
Total Trust Deposits							\$ 559,334	\$ 559,334	\$ 417,344
Accrued Payroll	\$ 155,932	\$ 4,082	\$ 1,881					\$ 161,895	\$ 355,697
Benefits Payable	\$ 440							\$ 440	\$ 792
Deferred Compensation Payable	\$ 3,750							\$ 3,750	\$ 0
Deductions Payable	\$ 73,748							\$ 73,748	\$ 0
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ (96,323)
Total Payroll Liabilities	\$ 233,869	\$ 4,082	\$ 1,881					\$ 239,833	\$ 260,166
Revenue Collected in Advance	\$ 36,745	\$ 238,492						\$ 275,237	\$ 570,765
Liabilities For Deposits	\$ 3,733		\$ 7,956				\$ 5,405	\$ 17,094	\$ 15,581
Jury Fees - Non-Interest							\$ 31	\$ 31	\$ 31
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 40,478	\$ 238,492	\$ 7,956				\$ 5,436	\$ 292,361	\$ 586,376
Total Liabilities	\$ 546,640	\$ 290,270	\$ 164,099				\$ 779,370	\$ 1,780,379	\$ 1,842,886
Total Fund Balance	\$ 363,336	\$ 305,114	\$ 0					\$ 668,449	\$ 734,912
Total Liabilities and Fund Balance	\$ 909,976	\$ 595,383	\$ 164,099				\$ 779,370	\$ 2,448,828	\$ 2,577,798

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 2022/23										2021/22	
	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	\$ 7,344,884	\$ 30,622					\$ 7,375,506	\$ 7,584,871	\$ 7,010,423	\$ 6,806,306	
Improvement and Modernization Fund	\$ 59,528						\$ 59,528	\$ 35,538	\$ 11,138	\$ 11,138	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 526,570						\$ 526,570	\$ 597,767	\$ 252,768	\$ 262,768	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 272,378						\$ 272,378	\$ 278,193	\$ 296,991	\$ 300,909	
Other Miscellaneous	\$ 311,771	\$ 376,527					\$ 688,298	\$ 909,189	\$ 320,721	\$ 311,771	
	<b>\$ 8,515,133</b>	<b>\$ 407,149</b>					<b>\$ 8,922,282</b>	<b>\$ 9,405,559</b>	<b>\$ 7,892,042</b>	<b>\$ 7,692,892</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 271,324				\$ 271,324	\$ 270,304	\$ 240,800	\$ 269,331	
Other Judicial Council Grants	\$ 0		\$ 29,696				\$ 29,696	\$ 20,790	\$ 33,609	\$ 20,000	
Non-Judicial Council Grants			\$ 128,449				\$ 128,449	\$ 100,000	\$ 58,899		
	<b>\$ 0</b>		<b>\$ 429,469</b>				<b>\$ 429,469</b>	<b>\$ 391,094</b>	<b>\$ 333,308</b>	<b>\$ 289,331</b>	
Other Financing Sources											
Interest Income	\$ 89,391	\$ 10,397					\$ 99,787	\$ 4,500	\$ 5,586	\$ 2,000	
Investment Income											
Donations	\$ 0						\$ 0				
Local Fees	\$ 0	\$ 7,999					\$ 7,999	\$ 97,200	\$ 129,711	\$ 88,549	
Non-Fee Revenues								\$ 2,500	\$ 2,585	\$ 2,620	
Enhanced Collections		\$ 199,467					\$ 199,467	\$ 265,421			
Escheatment								\$ 200	\$ 162	\$ 1,500	
Prior Year Revenue	\$ 267,560	\$ 24,743					\$ 292,303	\$ 152,027	\$ 78,578	\$ 78,368	
County Program - Restricted	\$ 25,899	\$ 0					\$ 25,899	\$ 85,600	\$ 82,683	\$ 175,476	
Reimbursement Other									\$ 2,178		
Sale of Fixed Assets											
Other Miscellaneous	\$ 10,403						\$ 10,403	\$ 12,050	\$ 713	\$ 52,100	
	<b>\$ 393,252</b>	<b>\$ 242,606</b>					<b>\$ 635,859</b>	<b>\$ 619,498</b>	<b>\$ 302,195</b>	<b>\$ 400,613</b>	
<b>Total Revenues</b>	<b>\$ 8,908,385</b>	<b>\$ 649,755</b>	<b>\$ 429,469</b>				<b>\$ 9,987,609</b>	<b>\$ 10,416,151</b>	<b>\$ 8,527,545</b>	<b>\$ 8,382,836</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 4,299,285	\$ 115,368	\$ 200,140				\$ 4,614,793	\$ 4,504,924	\$ 3,935,658	\$ 3,958,469	
Temp Help											
Overtime	\$ 7,493						\$ 7,493		\$ 12,324		
Staff Benefits	\$ 2,703,261	\$ 78,377	\$ 111,990				\$ 2,893,628	\$ 2,817,197	\$ 2,550,782	\$ 2,646,530	
	<b>\$ 7,010,039</b>	<b>\$ 193,745</b>	<b>\$ 312,130</b>				<b>\$ 7,515,914</b>	<b>\$ 7,322,121</b>	<b>\$ 6,498,764</b>	<b>\$ 6,604,999</b>	
Operating Expenses and Equipment											
General Expense	\$ 246,658	\$ 3,432	\$ 13,208				\$ 263,298	\$ 193,960	\$ 171,347	\$ 200,307	
Printing	\$ 29,055						\$ 29,055	\$ 35,200	\$ 29,637	\$ 17,000	
Telecommunications	\$ 53,272						\$ 53,272	\$ 59,820	\$ 55,884	\$ 56,860	
Postage	\$ 128,223	\$ 2,730					\$ 130,952	\$ 52,300	\$ 41,425	\$ 42,000	
Insurance	\$ 210						\$ 210	\$ 470	\$ 410	\$ 420	
In-State Travel	\$ 3,600						\$ 3,600	\$ 1,175	\$ 2,855	\$ 3,000	
Out-of-State Travel											
Training	\$ 4,197	\$ 100					\$ 4,297	\$ 1,050	\$ 15,240	\$ 1,700	
Security Services	\$ 0						\$ 0		\$ 464	\$ 1,600	
Facility Operations	\$ 88,113						\$ 88,113	\$ 90,185	\$ 85,169	\$ 94,841	
Utilities											
Contracted Services	\$ 806,318	\$ 381,312	\$ 130,066				\$ 1,317,696	\$ 1,189,457	\$ 841,294	\$ 889,582	
Consulting and Professional Services	\$ 1,495						\$ 1,495	\$ 12,000	\$ 12,850	\$ 12,000	
Information Technology	\$ 574,053	\$ 2,678	\$ 2,148				\$ 578,879	\$ 901,171	\$ 335,824	\$ 312,444	
Major Equipment	\$ 28,147	\$ 4,931					\$ 33,078	\$ 13,777	\$ 30,629	\$ 37,000	
Other Items of Expense	\$ 1,155						\$ 1,155	\$ 870	\$ 788	\$ 1,050	
	<b>\$ 1,964,495</b>	<b>\$ 395,183</b>	<b>\$ 145,422</b>				<b>\$ 2,505,100</b>	<b>\$ 2,551,436</b>	<b>\$ 1,623,815</b>	<b>\$ 1,669,804</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 32,301						\$ 32,301	\$ 15,000	\$ 14,204	\$ 25,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (45,325)		\$ 45,325				\$ 0	\$ 45,602	\$ 0		
Prior Year Expense Adjustment	\$ 1,958	\$ 548	\$ (1,749)				\$ 757		\$ 3,221		
	<b>\$ (11,067)</b>	<b>\$ 548</b>	<b>\$ 43,577</b>				<b>\$ 33,058</b>	<b>\$ 60,602</b>	<b>\$ 17,424</b>	<b>\$ 25,000</b>	
<b>Total Expenditures</b>	<b>\$ 8,963,468</b>	<b>\$ 589,476</b>	<b>\$ 501,128</b>				<b>\$ 10,054,072</b>	<b>\$ 9,934,159</b>	<b>\$ 8,140,003</b>	<b>\$ 8,299,804</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (55,083)	\$ 60,279	\$ (71,659)				\$ (66,463)	\$ 481,992	\$ 387,542	\$ 83,033	
Operating Transfers In (Out)	\$ (71,659)		\$ 71,659				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 490,078	\$ 244,834	\$ 0				\$ 734,912	\$ 734,912	\$ 347,370	\$ 347,370	
Ending Balance (Deficit)	\$ 363,336	\$ 305,114	\$ 0				\$ 668,449	\$ 1,216,904	\$ 734,912	\$ 430,403	

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

For the month ended June

Fiscal Year 2022/23

2021/22

	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 1,326,223	\$ 665,563			\$ 0	\$ 209	\$ 1,991,995	\$ 2,016,373	\$ 1,370,648	\$ 1,576,794
Traffic & Other Infractions	\$ 350,763	\$ 942					\$ 351,705	\$ 361,864	\$ 302,726	\$ 367,302
Other Criminal Cases	\$ 919,705	\$ 53,986				\$ 548	\$ 974,239	\$ 708,810	\$ 775,795	\$ 626,005
Civil	\$ 784,057	\$ 9,650					\$ 793,708	\$ 782,782	\$ 576,371	\$ 633,660
Family & Children Services	\$ 742,374	\$ 219,983			\$ 0	\$ 0	\$ 962,358	\$ 1,118,720	\$ 1,015,168	\$ 1,049,175
Probate, Guardianship & Mental Health Services		\$ 1,425					\$ 1,425		\$ 354	\$ 100
Juvenile Dependency Services	\$ 250,335	\$ 47,428					\$ 297,763	\$ 309,073	\$ 308,512	\$ 288,204
Juvenile Delinquency Services										
Other Court Operations	\$ 909,443	\$ 267,641				\$ 0	\$ 1,177,085	\$ 1,237,528	\$ 1,187,549	\$ 1,114,933
Court Interpreters	\$ 146,085	\$ 380,946					\$ 527,031	\$ 449,268	\$ 422,521	\$ 461,090
Jury Services	\$ 87,491	\$ 116,651	\$ 32,301				\$ 236,443	\$ 104,294	\$ 76,246	\$ 129,444
Security	\$ 65,678	\$ 5,236					\$ 70,914	\$ 75,859	\$ 92,226	\$ 101,794
Trial Court Operations Program	\$ 5,582,156	\$ 1,769,452	\$ 32,301		\$ 0	\$ 757	\$ 7,384,665	\$ 7,164,570	\$ 6,128,116	\$ 6,348,502
Enhanced Collections	\$ 185,597	\$ 14,921					\$ 200,517	\$ 265,421		
Other Non-Court Operations		\$ 49					\$ 49			
Non-Court Operations Program	\$ 185,597	\$ 14,970					\$ 200,566	\$ 265,421		
Executive Office	\$ 585,320	\$ 2,942					\$ 588,261	\$ 490,340	\$ 571,614	\$ 524,539
Fiscal Services	\$ 498,283	\$ 32,413					\$ 530,697	\$ 489,553	\$ 491,776	\$ 446,593
Human Resources		\$ 19,031					\$ 19,031	\$ 19,214	\$ 54,973	\$ 106,763
Business & Facilities Services		\$ 34,967					\$ 34,967	\$ 30,810	\$ 27,495	\$ 30,269
Information Technology	\$ 664,559	\$ 631,325				\$ 0	\$ 1,295,884	\$ 1,474,251	\$ 866,030	\$ 843,138
Court Administration Program	\$ 1,748,162	\$ 720,678				\$ 0	\$ 2,468,841	\$ 2,504,168	\$ 2,011,887	\$ 1,951,302
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 7,515,914	\$ 2,505,100	\$ 32,301		\$ 0	\$ 757	\$ 10,054,072	\$ 9,934,159	\$ 8,140,003	\$ 8,299,804