


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

05/01/2023

Date

Mendocino

Court

2022-23 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mendocino

Court

2022-23 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Mendocino

Court

2022-23 Q3

Fiscal Year and Ending Quarter

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

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 March								2021/22
	Fiscal Year 2022/23								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (577,420)	\$ 540,195	\$ (85,900)				\$ 17,993	\$ (105,133)	\$ 114,335
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution							\$ (318,527)	\$ (318,527)	\$ 0
Civil Filing Fees							\$ (7,631)	\$ (7,631)	\$ 0
Trust							\$ (20,802)	\$ (20,802)	\$ (4,549)
Credit Card									
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850
Cash with County							\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 2,010,257						\$ 982,258	\$ 2,992,515	\$ 2,751,489
Total Cash and Cash Equivalents	\$ 1,436,688	\$ 540,195	\$ (85,900)				\$ 653,291	\$ 2,544,273	\$ 2,865,125
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	\$ 10,000	\$ 0	\$ 51,909					\$ 61,909	\$ 5,509
Trust Due To/From							\$ 10,656	\$ 10,656	\$ 2,295
Distribution Due To/From							\$ 55	\$ 55	\$ 3,613
Civil Filing Fee Due To/From							\$ 50,188	\$ 50,188	\$ 45,232
General Due To/From	\$ 6,334	\$ 41,619						\$ 47,953	\$ 834
Total Receivables	\$ 16,334	\$ 41,619	\$ 51,909				\$ 60,899	\$ 170,761	\$ 57,482
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 1,453,022	\$ 581,813	\$ (33,991)				\$ 714,190	\$ 2,715,034	\$ 2,922,606
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 5,312	\$ 5,312	\$ 0
Due to Other Funds	\$ 1	\$ 0	\$ 0				\$ 108,851	\$ 108,852	\$ 51,973
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 58,255	\$ 58,255	\$ 110,813
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 2							\$ 2	\$ 175
Interest							\$ 3,247	\$ 3,247	\$ 98
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 3	\$ 0	\$ 0				\$ 175,665	\$ 175,668	\$ 163,059
Civil							\$ 144,207	\$ 144,207	\$ 787,028
Criminal							\$ 384,835	\$ 384,835	\$ 494,643
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 4,094	\$ 4,094	\$ 1,365
Miscellaneous Trust									
Total Trust Deposits							\$ 533,136	\$ 533,136	\$ 1,283,036
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (33,263)							\$ (33,263)	\$ (18,135)
Deferred Compensation Payable	\$ 3,588							\$ 3,588	\$ 4,072
Deductions Payable	\$ 74,785							\$ 74,785	\$ 71,130
Payroll Clearing	\$ (461)							\$ (461)	\$ 0
Total Payroll Liabilities	\$ 44,649		\$ 0					\$ 44,649	\$ 57,066
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 3,148		\$ 7,956				\$ 5,358	\$ 16,462	\$ 14,992
Jury Fees - Non-Interest							\$ 31	\$ 31	\$ 2,209
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 3,148	\$ 0	\$ 7,956				\$ 5,389	\$ 16,493	\$ 17,201
Total Liabilities	\$ 47,800	\$ 0	\$ 7,956				\$ 714,190	\$ 769,946	\$ 1,520,362
Total Fund Balance	\$ 1,405,222	\$ 581,813	\$ (41,947)					\$ 1,945,088	\$ 1,402,244
Total Liabilities and Fund Balance	\$ 1,453,022	\$ 581,813	\$ (33,991)				\$ 714,190	\$ 2,715,034	\$ 2,922,606

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 March											
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						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 5,878,481	\$ 17,917					\$ 5,896,398	\$ 7,584,871	\$ 5,391,514	\$ 6,806,306	
Improvement and Modernization Fund							\$ 35,538	\$ 35,538		\$ 11,138	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 479,492						\$ 479,492	\$ 597,767	\$ 187,076	\$ 262,768	
Civil Coordination Reimbursement (0150091)	\$ 310,281						\$ 310,281	\$ 278,193	\$ 194,248	\$ 300,909	
MOU Reimbursements (0150010 and General)	\$ 311,771	\$ 597,418					\$ 909,189	\$ 909,189	\$ 718,139	\$ 311,771	
Other Miscellaneous											
	\$ 6,980,024	\$ 615,336					\$ 7,595,360	\$ 9,405,559	\$ 6,490,977	\$ 7,692,892	
Grants											
AB 1058 Commissioner/Facilitator			\$ 168,396				\$ 168,396	\$ 270,304	\$ 101,510	\$ 269,331	
Other Judicial Council Grants	\$ 0		\$ 763				\$ 763	\$ 20,790	\$ 0	\$ 20,000	
Non-Judicial Council Grants			\$ 61,101				\$ 61,101	\$ 100,000			
	\$ 0		\$ 230,260				\$ 230,260	\$ 391,094	\$ 101,510	\$ 289,331	
Other Financing Sources											
Interest Income	\$ 63,632	\$ 17,539					\$ 81,171	\$ 4,500	\$ 1,757	\$ 2,000	
Investment Income											
Donations											
Local Fees	\$ 47,926	\$ 21,863					\$ 69,789	\$ 97,200	\$ 66,797	\$ 88,549	
Non-Fee Revenues								\$ 2,500	\$ 2,585	\$ 2,620	
Enhanced Collections		\$ 40,665					\$ 40,665	\$ 265,421			
Escheatment								\$ 200	\$ 45	\$ 1,500	
Prior Year Revenue	\$ 162,026	\$ 0					\$ 162,027	\$ 152,027	\$ 78,578	\$ 78,368	
County Program - Restricted	\$ 0	\$ 428					\$ 428	\$ 85,600	\$ 13,108	\$ 175,476	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 10,677						\$ 10,677	\$ 12,050	\$ 91	\$ 52,100	
	\$ 284,260	\$ 80,496					\$ 364,757	\$ 619,498	\$ 162,960	\$ 400,613	
Total Revenues	\$ 7,264,285	\$ 695,832	\$ 230,260				\$ 8,190,377	\$ 10,416,151	\$ 6,755,447	\$ 8,382,836	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,964,007	\$ 69,547	\$ 108,644				\$ 3,142,198	\$ 4,504,924	\$ 2,796,977	\$ 3,958,469	
Temp Help											
Overtime	\$ 7,117						\$ 7,117		\$ 6,575		
Staff Benefits	\$ 1,951,266	\$ 50,496	\$ 46,536				\$ 2,048,298	\$ 2,817,197	\$ 1,812,542	\$ 2,646,530	
	\$ 4,922,390	\$ 120,043	\$ 155,180				\$ 5,197,613	\$ 7,322,121	\$ 4,616,094	\$ 6,604,999	
Operating Expenses and Equipment											
General Expense	\$ 144,780	\$ 2,658	\$ 2,861				\$ 150,298	\$ 193,960	\$ 112,070	\$ 200,307	
Printing	\$ 21,296						\$ 21,296	\$ 35,200	\$ 21,408	\$ 17,000	
Telecommunications	\$ 35,395						\$ 35,395	\$ 59,820	\$ 37,249	\$ 56,860	
Postage	\$ 61,138	\$ 980					\$ 62,118	\$ 52,300	\$ 26,540	\$ 42,000	
Insurance	\$ 210						\$ 210	\$ 470	\$ 251	\$ 420	
In-State Travel	\$ 1,229						\$ 1,229	\$ 1,175	\$ 1,945	\$ 3,000	
Out-of-State Travel											
Training	\$ 861	\$ 100					\$ 961	\$ 1,050	\$ 15,240	\$ 1,700	
Security Services	\$ 0						\$ 0			\$ 1,600	
Facility Operations	\$ 59,435						\$ 59,435	\$ 90,185	\$ 57,992	\$ 94,841	
Utilities											
Contracted Services	\$ 558,176	\$ 228,436	\$ 90,880				\$ 877,493	\$ 1,189,457	\$ 495,675	\$ 889,582	
Consulting and Professional Services	\$ 1,070						\$ 1,070	\$ 12,000	\$ 500	\$ 12,000	
Information Technology	\$ 530,811	\$ 1,705	\$ 2,148				\$ 534,664	\$ 901,171	\$ 275,098	\$ 312,444	
Major Equipment	\$ 11,292	\$ 4,931					\$ 16,223	\$ 13,777	\$ 30,629	\$ 37,000	
Other Items of Expense	\$ 539						\$ 539	\$ 870	\$ 352	\$ 1,050	
	\$ 1,426,231	\$ 238,810	\$ 95,889				\$ 1,760,931	\$ 2,551,436	\$ 1,074,949	\$ 1,669,804	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 21,657						\$ 21,657	\$ 15,000	\$ 9,531	\$ 25,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (21,346)		\$ 21,346				\$ 0	\$ 45,602	\$ 0		
Prior Year Expense Adjustment	\$ 1,748		\$ (1,749)				\$ 0				
	\$ 2,060		\$ 19,597				\$ 21,657	\$ 60,602	\$ 9,531	\$ 25,000	
Total Expenditures	\$ 6,350,681	\$ 358,853	\$ 270,666				\$ 6,980,200	\$ 9,934,159	\$ 5,700,573	\$ 8,299,804	
Excess (Deficit) of Revenues Over Expenditures	\$ 913,604	\$ 336,979	\$ (40,406)				\$ 1,210,176	\$ 481,992	\$ 1,054,874	\$ 83,033	
Operating Transfers In (Out)	\$ 1,541		\$ (1,541)				\$ 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)	\$ 1,405,222	\$ 581,813	\$ (41,947)				\$ 1,945,088	\$ 1,216,904	\$ 1,402,244	\$ 430,403	

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

For the month ended March										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 889,176	\$ 412,661			\$ 0	\$ 0	\$ 1,301,837	\$ 2,016,373	\$ 934,340	\$ 1,576,794
Traffic & Other Infractions	\$ 213,175	\$ 731					\$ 213,906	\$ 361,864	\$ 216,875	\$ 367,302
Other Criminal Cases	\$ 638,380	\$ 31,782					\$ 670,162	\$ 708,810	\$ 526,446	\$ 626,005
Civil	\$ 588,171	\$ 7,262					\$ 595,433	\$ 782,782	\$ 383,068	\$ 633,660
Family & Children Services	\$ 535,673	\$ 164,913			\$ 0	\$ 0	\$ 700,586	\$ 1,118,720	\$ 687,093	\$ 1,049,175
Probate, Guardianship & Mental Health Services		\$ 1,145					\$ 1,145		\$ 105	\$ 100
Juvenile Dependency Services	\$ 182,301	\$ 46,318					\$ 228,619	\$ 309,073	\$ 218,851	\$ 288,204
Juvenile Delinquency Services										
Other Court Operations	\$ 644,110	\$ 161,912				\$ 0	\$ 806,022	\$ 1,237,528	\$ 852,885	\$ 1,114,933
Court Interpreters	\$ 101,395	\$ 256,127					\$ 357,522	\$ 449,268	\$ 288,713	\$ 461,090
Jury Services	\$ 51,480	\$ 78,450	\$ 21,657				\$ 151,587	\$ 104,294	\$ 61,386	\$ 129,444
Security	\$ 44,612	\$ 4,724					\$ 49,336	\$ 75,859	\$ 74,465	\$ 101,794
Trial Court Operations Program	\$ 3,888,472	\$ 1,166,024	\$ 21,657		\$ 0	\$ 0	\$ 5,076,153	\$ 7,164,570	\$ 4,244,225	\$ 6,348,502
Enhanced Collections	\$ 120,043	\$ 10,618					\$ 130,661	\$ 265,421		
Other Non-Court Operations		\$ 49					\$ 49			
Non-Court Operations Program	\$ 120,043	\$ 10,667					\$ 130,710	\$ 265,421		
Executive Office	\$ 361,170	\$ 2,053					\$ 363,222	\$ 490,340	\$ 415,460	\$ 524,539
Fiscal Services	\$ 365,123	\$ 16,492					\$ 381,615	\$ 489,553	\$ 342,118	\$ 446,593
Human Resources		\$ 13,907					\$ 13,907	\$ 19,214	\$ 49,998	\$ 106,763
Business & Facilities Services		\$ 21,498					\$ 21,498	\$ 30,810	\$ 18,502	\$ 30,269
Information Technology	\$ 462,805	\$ 530,290					\$ 993,095	\$ 1,474,251	\$ 630,270	\$ 843,138
Court Administration Program	\$ 1,189,098	\$ 584,240					\$ 1,773,337	\$ 2,504,168	\$ 1,456,347	\$ 1,951,302
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,197,613	\$ 1,760,931	\$ 21,657		\$ 0	\$ 0	\$ 6,980,200	\$ 9,934,159	\$ 5,700,573	\$ 8,299,804