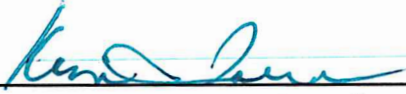


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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 Q2



Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mendocino

Court

2022-23 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Mendocino

Court

2022-23 Q2

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		

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 December							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	Fiscal Year 2022/23									2021/22
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
	Non-Grant	Grant								
ASSETS										
Operations	\$ (732,110)	\$ 666,692	\$ (50,901)				\$ 10,526	\$ (105,793)	\$ 102,212	
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Jury										
Revolving										
Other										
Distribution							\$ (19,127)	\$ (19,127)	\$ 0	
Civil Filing Fees							\$ (175)	\$ (175)	\$ 0	
Trust							\$ (28,342)	\$ (28,342)	\$ (3,678)	
Credit Card										
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850	
Cash with County							\$ 0	\$ 0	\$ 0	
Cash Outside of the JCC										
Cash Equivalents	\$ 3,323,092						\$ 634,483	\$ 3,957,575	\$ 2,277,403	
Total Cash and Cash Equivalents	\$ 2,594,832	\$ 666,692	\$ (50,901)				\$ 597,365	\$ 3,807,988	\$ 2,379,787	
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	\$ 24,545	\$ 0	\$ 29,843					\$ 54,388	\$ 22,544	
Trust Due To/From							\$ 3,096	\$ 3,096	\$ 985	
Distribution Due To/From							\$ 745	\$ 745	\$ 0	
Civil Filing Fee Due To/From							\$ 44,027	\$ 44,027	\$ 51,731	
General Due To/From	\$ 677	\$ 0						\$ 677	\$ 43,671	
Total Receivables	\$ 25,222	\$ 0	\$ 29,843				\$ 47,868	\$ 102,933	\$ 118,931	
Prepaid Expenses - General										
Salary and Travel Advances										
Counties										
Total Prepaid Expenses										
Other Assets										
Total Other Assets										
Total Assets	\$ 2,620,054	\$ 666,692	\$ (21,058)				\$ 645,233	\$ 3,910,921	\$ 2,498,719	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 2,276	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 48,545	\$ 48,545	\$ 96,387	
Due to Other Courts										
Due to State	\$ 0							\$ 0	\$ 0	
TC145 Liability							\$ 113,142	\$ 113,142	\$ 128,374	
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	\$ 0							\$ 0	\$ 175	
Interest							\$ 1,744	\$ 1,744	\$ 1	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0				\$ 163,431	\$ 163,431	\$ 227,214	
Civil							\$ 140,210	\$ 140,210	\$ 37,900	
Criminal							\$ 333,610	\$ 333,610	\$ 121,161	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0	
Trust Interest Payable							\$ 2,592	\$ 2,592	\$ 1,384	
Miscellaneous Trust										
Total Trust Deposits							\$ 476,412	\$ 476,412	\$ 160,425	
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ 1,158							\$ 1,158	\$ (3,623)	
Deferred Compensation Payable	\$ 6,226							\$ 6,226	\$ 5,967	
Deductions Payable	\$ 151,530							\$ 151,530	\$ 68,115	
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 0	
Total Payroll Liabilities	\$ 158,914		\$ 0					\$ 158,914	\$ 68,459	
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0	
Liabilities For Deposits	\$ 2,768		\$ 7,956				\$ 5,358	\$ 16,083	\$ 15,430	
Jury Fees - Non-Interest							\$ 31	\$ 31	\$ 462	
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0	
Total Other Liabilities	\$ 2,768		\$ 7,956				\$ 5,389	\$ 16,114	\$ 15,892	
Total Liabilities	\$ 161,683		\$ 7,956				\$ 645,233	\$ 814,872	\$ 471,990	
Total Fund Balance	\$ 2,458,371	\$ 666,692	\$ (29,014)					\$ 3,096,049	\$ 2,026,729	
Total Liabilities and Fund Balance	\$ 2,620,054	\$ 666,692	\$ (21,058)				\$ 645,233	\$ 3,910,921	\$ 2,498,719	

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 December											
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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 4,839,124	\$ 10,020					\$ 4,849,144	\$ 7,584,871	\$ 4,236,108	\$ 6,806,306	
Improvement and Modernization Fund								\$ 35,538		\$ 11,138	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 371,216						\$ 371,216	\$ 597,767	\$ 121,384	\$ 282,768	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 132,664						\$ 132,664	\$ 278,193	\$ 101,495	\$ 300,909	
Other Miscellaneous	\$ 311,771	\$ 597,418					\$ 909,189	\$ 909,189	\$ 718,139	\$ 311,771	
	\$ 5,654,775	\$ 607,438					\$ 6,262,214	\$ 9,405,559	\$ 5,177,127	\$ 7,692,892	
Grants											
AB 1058 Commissioner/Facilitator			\$ 83,947				\$ 83,947	\$ 270,304		\$ 269,331	
Other Judicial Council Grants	\$ 80,000		\$ 0				\$ 80,000	\$ 20,790	\$ (10,500)	\$ 20,000	
Non-Judicial Council Grants			\$ 34,943				\$ 34,943	\$ 100,000			
	\$ 80,000		\$ 118,890				\$ 198,890	\$ 391,094	\$ (10,500)	\$ 289,331	
Other Financing Sources											
Interest Income	\$ 35,921	\$ 10,385					\$ 46,306	\$ 4,500	\$ 606	\$ 2,000	
Investment Income											
Donations											
Local Fees	\$ 0	\$ 9,110					\$ 9,110	\$ 97,200	\$ 62,229	\$ 88,549	
Non-Fee Revenues								\$ 2,500		\$ 2,620	
Enhanced Collections								\$ 265,421			
Escheatment								\$ 200		\$ 1,500	
Prior Year Revenue	\$ 162,026						\$ 162,026	\$ 152,027	\$ 78,578	\$ 78,368	
County Program - Restricted	\$ 0	\$ 294					\$ 294	\$ 85,600	\$ 7,821	\$ 175,476	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 10,418						\$ 10,418	\$ 12,050	\$ 41	\$ 52,100	
	\$ 206,365	\$ 19,789					\$ 226,155	\$ 619,498	\$ 149,275	\$ 400,813	
Total Revenues	\$ 5,943,141	\$ 627,228	\$ 118,890				\$ 6,689,259	\$ 10,416,151	\$ 5,315,902	\$ 8,382,836	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,987,277	\$ 41,410	\$ 62,903				\$ 2,091,590	\$ 4,504,924	\$ 1,914,205	\$ 3,958,469	
Temp Help											
Overtime	\$ 3,862						\$ 3,862		\$ 1,746		
Staff Benefits	\$ 1,319,444	\$ 28,491	\$ 24,024				\$ 1,371,959	\$ 2,817,197	\$ 1,211,365	\$ 2,646,530	
	\$ 3,310,583	\$ 69,901	\$ 86,927				\$ 3,467,410	\$ 7,322,121	\$ 3,127,316	\$ 6,604,999	
Operating Expenses and Equipment											
General Expense	\$ 81,828	\$ 1,378	\$ 1,563				\$ 84,768	\$ 193,960	\$ 68,474	\$ 200,307	
Printing	\$ 17,019						\$ 17,019	\$ 35,200	\$ 18,899	\$ 17,000	
Telecommunications	\$ 20,809						\$ 20,809	\$ 59,820	\$ 23,145	\$ 56,860	
Postage	\$ 33,497						\$ 33,497	\$ 52,300	\$ 14,870	\$ 42,000	
Insurance	\$ 56						\$ 56	\$ 470	\$ 40	\$ 420	
In-State Travel	\$ 151						\$ 151	\$ 1,175	\$ 1,945	\$ 3,000	
Out-of-State Travel											
Training	\$ 118						\$ 118	\$ 1,050	\$ 0	\$ 1,700	
Security Services										\$ 1,600	
Facility Operations	\$ 29,989						\$ 29,989	\$ 90,185	\$ 37,347	\$ 94,841	
Utilities											
Contracted Services	\$ 366,935	\$ 133,436	\$ 51,195				\$ 551,566	\$ 1,189,457	\$ 276,199	\$ 889,582	
Consulting and Professional Services	\$ 610						\$ 610	\$ 12,000	\$ 300	\$ 12,000	
Information Technology	\$ 100,446	\$ 655					\$ 101,102	\$ 901,171	\$ 30,562	\$ 312,444	
Major Equipment	\$ 5,777						\$ 5,777	\$ 13,777	\$ 30,629	\$ 37,000	
Other Items of Expense	\$ 290						\$ 290	\$ 870	\$ 215	\$ 1,050	
	\$ 657,523	\$ 135,470	\$ 52,758				\$ 845,750	\$ 2,551,436	\$ 502,625	\$ 1,669,804	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 14,961						\$ 14,961	\$ 15,000	\$ 6,603	\$ 25,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (10,783)		\$ 10,783				\$ 0	\$ 45,602			
Prior Year Expense Adjustment	\$ 2,563		\$ (2,563)				\$ 0				
	\$ 6,741		\$ 8,220				\$ 14,961	\$ 60,602	\$ 6,603	\$ 25,000	
Total Expenditures	\$ 3,974,847	\$ 205,370	\$ 147,905				\$ 4,328,122	\$ 9,934,159	\$ 5,636,544	\$ 8,299,804	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,968,294	\$ 421,857	\$ (29,014)				\$ 2,361,137	\$ 481,992	\$ 1,679,359	\$ 83,033	
Operating Transfers In (Out)	\$ 0		\$ 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)	\$ 2,458,371	\$ 666,692	\$ (29,014)				\$ 3,096,049	\$ 1,216,904	\$ 2,026,729	\$ 430,403	

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

	For the month ended December									
	Fiscal Year 2022/23								2021/22	
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 602,871	\$ 225,389			\$ 0		\$ 828,259	\$ 2,016,373	\$ 670,178	\$ 1,576,794
Traffic & Other Infractions	\$ 134,216	\$ 480					\$ 134,696	\$ 361,864	\$ 145,180	\$ 367,302
Other Criminal Cases	\$ 425,954	\$ 24,719					\$ 450,673	\$ 708,810	\$ 336,565	\$ 626,005
Civil	\$ 396,438	\$ 3,527					\$ 399,965	\$ 782,782	\$ 246,202	\$ 633,660
Family & Children Services	\$ 350,935	\$ 148,389			\$ 0	\$ 0	\$ 499,324	\$ 1,118,720	\$ 428,620	\$ 1,049,175
Probate, Guardianship & Mental Health Services		\$ 107					\$ 107		\$ 105	\$ 100
Juvenile Dependency Services	\$ 128,374	\$ 120					\$ 128,494	\$ 309,073	\$ 149,176	\$ 288,204
Juvenile Delinquency Services										
Other Court Operations	\$ 448,573	\$ 92,481					\$ 541,054	\$ 1,237,528	\$ 562,363	\$ 1,114,933
Court Interpreters	\$ 65,135	\$ 164,418					\$ 229,553	\$ 449,268	\$ 167,589	\$ 461,090
Jury Services	\$ 25,420	\$ 32,419	\$ 14,961				\$ 72,800	\$ 104,294	\$ 26,321	\$ 129,444
Security	\$ 29,699	\$ 1					\$ 29,700	\$ 75,859	\$ 59,850	\$ 101,794
Trial Court Operations Program	\$ 2,607,614	\$ 692,049	\$ 14,961		\$ 0	\$ 0	\$ 3,314,624	\$ 7,164,570	\$ 2,792,150	\$ 6,348,502
Enhanced Collections	\$ 70,369	\$ 2,033					\$ 72,402	\$ 265,421		
Other Non-Court Operations		\$ 49					\$ 49			
Non-Court Operations Program	\$ 70,369	\$ 2,082					\$ 72,451	\$ 265,421		
Executive Office	\$ 240,332	\$ 1,999					\$ 242,331	\$ 490,340	\$ 295,606	\$ 524,539
Fiscal Services	\$ 239,701	\$ 10,362					\$ 250,063	\$ 489,553	\$ 212,570	\$ 446,593
Human Resources		\$ 9,376					\$ 9,376	\$ 19,214	\$ 40,586	\$ 106,763
Business & Facilities Services		\$ 13,434					\$ 13,434	\$ 30,810	\$ 17,024	\$ 30,269
Information Technology	\$ 309,395	\$ 116,447					\$ 425,842	\$ 1,474,251	\$ 278,608	\$ 843,138
Court Administration Program	\$ 789,428	\$ 151,619					\$ 941,047	\$ 2,504,168	\$ 844,394	\$ 1,951,302
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,467,410	\$ 845,750	\$ 14,961		\$ 0	\$ 0	\$ 4,328,122	\$ 9,934,159	\$ 3,636,544	\$ 8,299,804