

**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

4/29/21

\_\_\_\_\_  
Date

Mendocino

\_\_\_\_\_  
Court

20/3

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Mendocino

Court

20/3

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Mendocino

Court

20/3

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	

<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 March									
Fiscal Year 2020/21								2019/20	
	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	\$ (182,882)	\$ 205,970	\$ (16,187)				\$ 8,050	\$ 14,951	\$ 16,666
Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Jury Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,272)	\$ (2,272)	\$ (5,124)
Credit Card									
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850
Cash with County	\$ 0		\$ 0				\$ 259,600	\$ 259,600	\$ 801,024
Cash Outside of the JCC									
Cash Equivalents	\$ 813,910						\$ 426,194	\$ 1,240,104	\$ 2,495,980
<b>Total Cash and Cash Equivalents</b>	<b>\$ 634,877</b>	<b>\$ 205,970</b>	<b>\$ (16,187)</b>				<b>\$ 691,572</b>	<b>\$ 1,516,232</b>	<b>\$ 3,312,396</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
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							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 112,680
Trust Due To/From							\$ 26,925	\$ 26,925	
Distribution Due To/From							\$ 524	\$ 524	
Civil Filing Fee Due To/From							\$ 67,891	\$ 67,891	
General Due To/From	\$ 610							\$ 610	
<b>Total Receivables</b>	<b>\$ 610</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 95,340</b>	<b>\$ 95,950</b>	<b>\$ 112,680</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 635,487</b>	<b>\$ 205,970</b>	<b>\$ (16,187)</b>				<b>\$ 786,912</b>	<b>\$ 1,612,182</b>	<b>\$ 3,425,076</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 95,950	\$ 95,950	\$ 0
Due to Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 95,033	\$ 95,033	\$ 97,037
Due to Other Governments									
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 1,038,289
Due to Other Public Agencies									
Sales and Use Tax	\$ 381							\$ 381	\$ 7
Interest							\$ 5	\$ 5	\$ 1,104
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 381</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 190,988</b>	<b>\$ 191,369</b>	<b>\$ 1,136,436</b>
Civil							\$ 133,911	\$ 133,911	\$ 159
Criminal							\$ 196,019	\$ 196,019	
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 259,600	\$ 259,600	\$ 801,024
Trust Interest Payable							\$ 1,369	\$ 1,369	\$ 8,472
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 590,898</b>	<b>\$ 590,898</b>	<b>\$ 809,655</b>
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (19,877)							\$ (19,877)	\$ (11,820)
Deferred Compensation Payable	\$ 5,576							\$ 5,576	\$ 6,516
Deductions Payable	\$ 118,736							\$ 118,736	\$ 61,351
Payroll Clearing	\$ (7,729)							\$ (7,729)	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 96,705</b>		<b>\$ 0</b>					<b>\$ 96,705</b>	<b>\$ 56,046</b>
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 2,922						\$ 5,025	\$ 7,947	\$ 2,835
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 2,922</b>						<b>\$ 5,025</b>	<b>\$ 7,947</b>	<b>\$ 2,835</b>
<b>Total Liabilities</b>	<b>\$ 100,008</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 786,912</b>	<b>\$ 886,920</b>	<b>\$ 2,004,973</b>
<b>Total Fund Balance</b>	<b>\$ 535,479</b>	<b>\$ 205,970</b>	<b>\$ (16,187)</b>					<b>\$ 725,262</b>	<b>\$ 1,420,103</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 635,487</b>	<b>\$ 205,970</b>	<b>\$ (16,187)</b>				<b>\$ 786,912</b>	<b>\$ 1,612,182</b>	<b>\$ 3,425,076</b>



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 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	\$ 5,079,110	\$ 17,538					\$ 5,096,648	\$ 6,075,680	\$ 5,113,680	\$ 6,447,972	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 11,276	\$ 0	\$ 11,276	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 178,515						\$ 178,515	\$ 261,597	\$ 302,869	\$ 450,000	
Civil Coordination Reimbursement (0150091)	\$ 232,065						\$ 232,065	\$ 315,163	\$ 195,775	\$ 254,848	
MOU Reimbursements (0150010 and General)	\$ 311,771						\$ 311,771	\$ 311,771	\$ 311,771	\$ 311,771	
Other Miscellaneous											
	\$ 5,801,460	\$ 17,538					\$ 5,818,998	\$ 6,976,487	\$ 5,924,095	\$ 7,475,867	
Grants											
AB 1058 Commissioner/Facilitator			\$ 34,246				\$ 34,246	\$ 237,783	\$ 177,849	\$ 277,001	
Other Judicial Council Grants	\$ 0		\$ 27,391				\$ 27,391	\$ 27,427	\$ 198,387	\$ 218,472	
Non-Judicial Council Grants											
	\$ 0		\$ 61,637				\$ 61,637	\$ 265,210	\$ 376,236	\$ 495,473	
Other Financing Sources											
Interest Income	\$ 3,955	\$ 740					\$ 4,695	\$ 34,300	\$ 26,524	\$ 27,320	
Investment Income											
Donations											
Local Fees	\$ 18,237	\$ 1,158					\$ 19,395	\$ 67,800	\$ 33,388	\$ 139,700	
Non-Fee Revenues	\$ 2,856						\$ 2,856	\$ 3,085	\$ 136	\$ 3,700	
Enhanced Collections											
Escheatment								\$ 1,100		\$ 1,300	
Prior Year Revenue	\$ 5,167						\$ 5,167				
County Program - Restricted	\$ 11,976	\$ 466					\$ 12,442	\$ 301,000	\$ 802	\$ 351,200	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 12,623						\$ 12,623	\$ 12,801	\$ 3,064	\$ 2,500	
	\$ 54,814	\$ 2,364					\$ 57,178	\$ 420,086	\$ 63,914	\$ 525,720	
<b>Total Revenues</b>	<b>\$ 5,856,275</b>	<b>\$ 19,902</b>	<b>\$ 61,637</b>				<b>\$ 5,937,813</b>	<b>\$ 7,660,783</b>	<b>\$ 6,364,245</b>	<b>\$ 8,497,060</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,839,692		\$ 55,128				\$ 2,894,820	\$ 3,855,902	\$ 2,892,450	\$ 4,041,555	
Temp Help											
Overtime	\$ 4,565						\$ 4,565		\$ 12,468		
Staff Benefits	\$ 1,806,610		\$ 4,022				\$ 1,810,631	\$ 2,622,337	\$ 1,781,784	\$ 2,515,732	
	\$ 4,650,867		\$ 59,149				\$ 4,710,016	\$ 6,478,239	\$ 4,686,681	\$ 6,557,287	
Operating Expenses and Equipment											
General Expense	\$ 195,096	\$ 2,422	\$ 9,215				\$ 206,733	\$ 315,656	\$ 150,287	\$ 536,791	
Printing	\$ 9,687						\$ 9,687	\$ 33,300	\$ 27,476	\$ 30,650	
Telecommunications	\$ 36,476						\$ 36,476	\$ 44,810	\$ 30,170	\$ 42,468	
Postage	\$ 12,502						\$ 12,502	\$ 22,000	\$ 9,150	\$ 14,080	
Insurance	\$ 204						\$ 204	\$ 450	\$ 2,461	\$ 2,740	
In-State Travel	\$ 6,742						\$ 6,742	\$ 12,000	\$ 19,475	\$ 41,388	
Out-of-State Travel											
Training	\$ 489						\$ 489		\$ 1,966	\$ 1,870	
Security Services	\$ 0						\$ 0		\$ 1,100		
Facility Operations	\$ 57,581						\$ 57,581	\$ 93,500	\$ 62,324	\$ 84,664	
Utilities											
Contracted Services	\$ 490,572	\$ 1,936	\$ 0				\$ 492,508	\$ 716,433	\$ 717,275	\$ 917,954	
Consulting and Professional Services	\$ 16,777						\$ 16,777	\$ 25,500	\$ 19,426	\$ 25,000	
Information Technology	\$ 501,426	\$ 20,689	\$ 33				\$ 522,148	\$ 515,740	\$ 429,233	\$ 953,694	
Major Equipment	\$ 4,320						\$ 4,320	\$ 4,320	\$ 37,150	\$ 31,339	
Other Items of Expense	\$ 680						\$ 680	\$ 250	\$ 1,273	\$ 2,160	
	\$ 1,332,553	\$ 25,047	\$ 9,247				\$ 1,366,847	\$ 1,783,959	\$ 1,508,768	\$ 2,684,798	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 7,255						\$ 7,255	\$ 30,000	\$ 26,756	\$ 32,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 7,255						\$ 7,255	\$ 30,000	\$ 26,756	\$ 32,500	
<b>Total Expenditures</b>	<b>\$ 5,990,674</b>	<b>\$ 25,047</b>	<b>\$ 68,397</b>				<b>\$ 6,084,118</b>	<b>\$ 8,292,198</b>	<b>\$ 6,222,204</b>	<b>\$ 9,274,585</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ (134,399)</b>	<b>\$ (5,145)</b>	<b>\$ (6,760)</b>				<b>\$ (146,305)</b>	<b>\$ (631,415)</b>	<b>\$ 142,040</b>	<b>\$ (777,525)</b>	
Operating Transfers In (Out)	\$ 9,427		\$ (9,427)				\$ 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)	\$ 535,479	\$ 205,970	\$ (16,187)				\$ 725,262	\$ 240,152	\$ 1,420,103	\$ 500,538	

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

For the month ended March										
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	\$ 872,469	\$ 150,771					\$ 1,023,240	\$ 1,444,060	\$ 1,019,667	\$ 1,628,381
Traffic & Other Infractions	\$ 193,484	\$ 990					\$ 194,474	\$ 300,708	\$ 253,056	\$ 402,844
Other Criminal Cases	\$ 463,458	\$ 44,881					\$ 508,339	\$ 600,667	\$ 537,230	\$ 692,546
Civil	\$ 345,846	\$ 6,686					\$ 352,532	\$ 609,456	\$ 404,914	\$ 620,803
Family & Children Services	\$ 660,676	\$ 155,663					\$ 816,339	\$ 1,224,401	\$ 889,917	\$ 1,231,570
Probate, Guardianship & Mental Health Services		\$ 15					\$ 15		\$ 43,214	\$ 65,300
Juvenile Dependency Services	\$ 206,986	\$ 180					\$ 207,166	\$ 287,821	\$ 189,868	\$ 256,202
Juvenile Delinquency Services										
Other Court Operations	\$ 781,098	\$ 114,782					\$ 895,880	\$ 1,136,849	\$ 1,012,110	\$ 1,194,955
Court Interpreters	\$ 88,772	\$ 189,842					\$ 278,615	\$ 371,927	\$ 308,021	\$ 312,598
Jury Services	\$ 85,373	\$ 40,881	\$ 7,255				\$ 133,508	\$ 175,317	\$ 154,049	\$ 151,199
Security	\$ 58,495	\$ 2,589					\$ 61,084	\$ 93,960	\$ 58,607	\$ 83,941
Trial Court Operations Program	\$ 3,756,658	\$ 707,280	\$ 7,255				\$ 4,471,193	\$ 6,245,166	\$ 4,870,652	\$ 6,640,339
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 218,703	\$ 979					\$ 219,682	\$ 291,122	\$ 147,790	\$ 264,141
Fiscal Services	\$ 280,906	\$ 23,961					\$ 304,867	\$ 444,111	\$ 313,891	\$ 457,816
Human Resources	\$ 42,864	\$ 20,445					\$ 63,308	\$ 103,256	\$ 74,410	\$ 101,680
Business & Facilities Services		\$ 18,742					\$ 18,742	\$ 17,300	\$ 13,018	\$ 26,903
Information Technology	\$ 410,886	\$ 595,440					\$ 1,006,326	\$ 1,191,243	\$ 802,442	\$ 1,783,706
Court Administration Program	\$ 953,358	\$ 659,567					\$ 1,612,925	\$ 2,047,032	\$ 1,351,552	\$ 2,634,246
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 4,710,016	\$ 1,366,847	\$ 7,255				\$ 6,084,118	\$ 8,292,198	\$ 6,222,204	\$ 9,274,585