

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

11/05/2021

Date

Mendocino

Court

21-22/01

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mendocino

Court

21-22/01

Fiscal Year and Ending Quarter

FOOTNOTES

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

Mendocino

Court

21-22/01

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	56.22	56.22			

¹ 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 September									
Fiscal Year 2021/22									
	Governmental Funds						Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			
		Non-Grant	Grant						
ASSETS									
Operations	\$ (160,615)	\$ 201,928	\$ (14,232)				\$ 7,961	\$ 35,042	\$ 101,711
Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (5,272)	\$ (5,272)	\$ (5,212)
Credit Card									
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850
Cash with County							\$ 0	\$ 0	\$ 259,600
Cash Outside of the JCC									
Cash Equivalents	\$ 1,643,387						\$ 316,024	\$ 1,959,410	\$ 2,163,108
Total Cash and Cash Equivalents	\$ 1,486,622	\$ 201,928	\$ (14,232)				\$ 318,713	\$ 1,993,030	\$ 2,523,055
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	\$ 29,358	\$ 0	\$ (6,813)					\$ 22,544	\$ 47,176
Trust Due To/From							\$ 2,345	\$ 2,345	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 37,643	\$ 37,643	\$ 0
General Due To/From	\$ 28,183	\$ 829						\$ 29,012	\$ 0
Total Receivables	\$ 57,541	\$ 829	\$ (6,813)				\$ 39,987	\$ 91,543	\$ 47,176
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,544,163	\$ 202,757	\$ (21,046)				\$ 358,700	\$ 2,084,574	\$ 2,570,230
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 62,042	\$ 0	\$ 0				\$ 0	\$ 62,042	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 68,999	\$ 68,999	\$ 0
Due to Other Courts									\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 115,599	\$ 115,599	\$ 96,117
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 520,028
Due to Other Public Agencies									
Sales and Use Tax	\$ 173							\$ 173	\$ 314
Interest							\$ 1	\$ 1	\$ 18
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 62,215	\$ 0	\$ 0				\$ 184,599	\$ 246,814	\$ 616,478
Civil							\$ 32,963	\$ 32,963	\$ 2,547
Criminal							\$ 134,774	\$ 134,774	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 259,600
Trust Interest Payable							\$ 1,363	\$ 1,363	\$ 1,429
Miscellaneous Trust									
Total Trust Deposits							\$ 169,101	\$ 169,101	\$ 263,578
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (20,409)							\$ (20,409)	\$ (4,849)
Deferred Compensation Payable	\$ 1,989							\$ 1,989	\$ 20,558
Deductions Payable	\$ 0							\$ 0	\$ 173,656
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (18,420)		\$ 0					\$ (18,420)	\$ 189,364
Revenue Collected in Advance									
Liabilities For Deposits	\$ 1,765		\$ 7,956				\$ 5,000	\$ 14,721	\$ 1,020
Jury Fees - Non-Interest							\$ 0	\$ 0	
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 1,765		\$ 7,956				\$ 5,000	\$ 14,721	\$ 1,020
Total Liabilities	\$ 45,580	\$ 0	\$ 7,956				\$ 358,700	\$ 412,216	\$ 1,070,436
Total Fund Balance	\$ 1,498,602	\$ 202,757	\$ (29,002)					\$ 1,672,357	\$ 1,499,794
Total Liabilities and Fund Balance	\$ 1,544,163	\$ 202,757	\$ (21,046)				\$ 358,700	\$ 2,084,574	\$ 2,570,230

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 2021/22										2020/21	
	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	\$ 2,998,043	\$ 2,502					\$ 3,000,545	\$ 8,806,306	\$ 2,695,352	\$ 6,075,680	
Improvement and Modernization Fund								\$ 11,138	\$ (22,704)	\$ 11,276	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 55,692						\$ 55,692	\$ 262,768	\$ 68,448	\$ 261,597	
Civil Coordination Reimbursement (0150091)	\$ 14,679						\$ 14,679	\$ 300,909	\$ 32,440	\$ 315,163	
MOU Reimbursements (0150010 and General)								\$ 311,771		\$ 311,771	
Other Miscellaneous											
	<u>\$ 3,068,414</u>	<u>\$ 2,502</u>					<u>\$ 3,070,916</u>	<u>\$ 7,692,892</u>	<u>\$ 2,773,636</u>	<u>\$ 6,976,487</u>	
Grants											
AB 1058 Commissioner/Facilitator									\$ 269,331	\$ 237,783	
Other Judicial Council Grants			\$ (10,500)				\$ (10,500)	\$ 20,000		\$ 27,427	
Non-Judicial Council Grants											
			<u>\$ (10,500)</u>				<u>\$ (10,500)</u>	<u>\$ 289,331</u>		<u>\$ 265,210</u>	
Other Financing Sources											
Interest Income	\$ 12	\$ 5					\$ 16	\$ 2,000	\$ 26	\$ 34,300	
Investment Income											
Donations											
Local Fees	\$ 9,840	\$ 4,653					\$ 14,493	\$ 88,549	\$ (6,895)	\$ 67,800	
Non-Fee Revenues								\$ 2,620	\$ (2,738)	\$ 3,085	
Enhanced Collections											
Escheatment								\$ 1,500		\$ 1,100	
Prior Year Revenue	\$ (83,785)						\$ (83,785)	\$ 78,368	\$ 23,994		
County Program - Restricted	\$ 0	\$ 146					\$ 146	\$ 175,476	\$ (247,068)	\$ 301,000	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 9						\$ 9	\$ 52,100	\$ 230	\$ 12,801	
	<u>\$ (73,924)</u>	<u>\$ 4,804</u>					<u>\$ (69,121)</u>	<u>\$ 400,813</u>	<u>\$ (232,449)</u>	<u>\$ 420,086</u>	
Total Revenues	<u>\$ 2,994,490</u>	<u>\$ 7,306</u>	<u>\$ (10,500)</u>				<u>\$ 2,991,295</u>	<u>\$ 8,382,836</u>	<u>\$ 2,541,086</u>	<u>\$ 7,680,783</u>	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 864,561		\$ 16,394				\$ 880,956	\$ 3,958,469	\$ 914,635	\$ 3,855,902	
Temp Help											
Overtime	\$ 1,032						\$ 1,032		\$ 2,571		
Staff Benefits	\$ 555,866		\$ 1,254				\$ 558,920	\$ 2,646,530	\$ 617,873	\$ 2,622,337	
	<u>\$ 1,421,259</u>		<u>\$ 17,649</u>				<u>\$ 1,438,908</u>	<u>\$ 6,604,999</u>	<u>\$ 1,535,079</u>	<u>\$ 6,478,239</u>	
Operating Expenses and Equipment											
General Expense	\$ 30,027		\$ 853				\$ 30,881	\$ 200,307	\$ 110,117	\$ 315,656	
Printing	\$ 8,839						\$ 8,839	\$ 17,000	\$ 2,249	\$ 33,300	
Telecommunications	\$ 9,701						\$ 9,701	\$ 56,860	\$ 7,248	\$ 44,810	
Postage	\$ 12,476						\$ 12,476	\$ 42,000	\$ 645	\$ 22,000	
Insurance	\$ 40						\$ 40	\$ 420	\$ 38	\$ 450	
In-State Travel	\$ 1,245						\$ 1,245	\$ 3,000	\$ 2,308	\$ 12,000	
Out-of-State Travel											
Training	\$ 0						\$ 0	\$ 1,700	\$ 112		
Security Services								\$ 1,600	\$ 0		
Facility Operations	\$ 16,485						\$ 16,485	\$ 94,841	\$ 14,092	\$ 93,500	
Utilities											
Contracted Services	\$ 126,355	\$ 9,049					\$ 135,404	\$ 889,582	\$ 165,549	\$ 716,433	
Consulting and Professional Services	\$ 75						\$ 75	\$ 12,000	\$ 6,614	\$ 25,500	
Information Technology	\$ 7,861		\$ 0				\$ 7,861	\$ 312,444	\$ 60,274	\$ 515,740	
Major Equipment								\$ 37,000	\$ 4,320	\$ 4,320	
Other Items of Expense	\$ 67						\$ 67	\$ 1,050	\$ 344	\$ 250	
	<u>\$ 213,172</u>	<u>\$ 9,049</u>	<u>\$ 853</u>				<u>\$ 223,074</u>	<u>\$ 1,869,804</u>	<u>\$ 373,907</u>	<u>\$ 1,783,959</u>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,327						\$ 4,327	\$ 25,000	\$ 3,873	\$ 30,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery										\$ 0	
Prior Year Expense Adjustment											
	<u>\$ 4,327</u>						<u>\$ 4,327</u>	<u>\$ 25,000</u>	<u>\$ 3,873</u>	<u>\$ 30,000</u>	
Total Expenditures	<u>\$ 1,638,757</u>	<u>\$ 9,049</u>	<u>\$ 18,502</u>				<u>\$ 1,666,308</u>	<u>\$ 8,299,804</u>	<u>\$ 1,912,859</u>	<u>\$ 8,292,198</u>	
Excess (Deficit) of Revenues Over Expenditures	<u>\$ 1,355,732</u>	<u>\$ (1,743)</u>	<u>\$ (29,002)</u>				<u>\$ 1,324,987</u>	<u>\$ 83,033</u>	<u>\$ 628,227</u>	<u>\$ (631,415)</u>	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 142,870	\$ 204,500	\$ 0				\$ 347,370	\$ 347,370	\$ 871,567	\$ 871,567	
Ending Balance (Deficit)	<u>\$ 1,498,602</u>	<u>\$ 202,757</u>	<u>\$ (29,002)</u>				<u>\$ 1,672,357</u>	<u>\$ 430,403</u>	<u>\$ 1,499,794</u>	<u>\$ 240,152</u>	

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

	For the month ended September									
	Fiscal Year 2021/22							2020/21		
	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	\$ 256,962	\$ 42,517	\$ (210)				\$ 299,269	\$ 1,576,794	\$ 320,308	\$ 1,444,060
Traffic & Other Infractions	\$ 64,128	\$ 270					\$ 64,398	\$ 367,302	\$ 57,374	\$ 300,708
Other Criminal Cases	\$ 130,075	\$ 16,778					\$ 146,853	\$ 626,005	\$ 155,858	\$ 600,667
Civil	\$ 101,334	\$ 1,408					\$ 102,743	\$ 633,660	\$ 114,765	\$ 609,456
Family & Children Services	\$ 159,046	\$ 31,786					\$ 190,833	\$ 1,049,175	\$ 255,574	\$ 1,224,401
Probate, Guardianship & Mental Health Services		\$ 22					\$ 22	\$ 100	\$ 15	
Juvenile Dependency Services	\$ 63,751	\$ 60					\$ 63,811	\$ 288,204	\$ 62,072	\$ 287,821
Juvenile Delinquency Services										
Other Court Operations	\$ 239,563	\$ 44,049					\$ 283,612	\$ 1,114,933	\$ 375,540	\$ 1,136,849
Court Interpreters	\$ 27,772	\$ 54,049					\$ 81,821	\$ 461,090	\$ 95,250	\$ 371,927
Jury Services	\$ 5,781	\$ 11,622	\$ 4,536				\$ 24,939	\$ 129,444	\$ 33,965	\$ 175,317
Security	\$ 11,972	\$ 572					\$ 12,544	\$ 101,794	\$ 17,916	\$ 93,960
Trial Court Operations Program	\$ 1,060,384	\$ 203,135	\$ 4,327				\$ 1,267,846	\$ 6,348,502	\$ 1,488,638	\$ 6,245,166
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 169,782	\$ 0					\$ 169,782	\$ 524,539	\$ 49,431	\$ 291,122
Fiscal Services	\$ 87,670	\$ 2,712					\$ 90,382	\$ 446,593	\$ 89,342	\$ 444,111
Human Resources	\$ 13,392	\$ 4,262					\$ 17,654	\$ 106,763	\$ 18,869	\$ 103,256
Business & Facilities Services		\$ 4,977					\$ 4,977	\$ 30,269	\$ 4,540	\$ 17,300
Information Technology	\$ 107,680	\$ 7,988					\$ 115,667	\$ 843,138	\$ 262,040	\$ 1,191,243
Court Administration Program	\$ 378,524	\$ 19,939					\$ 398,463	\$ 1,951,302	\$ 424,222	\$ 2,047,032
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,438,908	\$ 223,074	\$ 4,327				\$ 1,666,308	\$ 8,299,804	\$ 1,912,859	\$ 8,292,198