

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.

Kim Turner

Signature of Presiding Judge or Court Executive

08/12/2022

Date

Mendocino

Court

21-22/03

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mendocino

Court

21-22/03

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Mendocino

Court

21-22/03

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	56.57	56.57	56.57	

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 March									
Fiscal Year 2021/22								2020/21	
	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						
ASSETS									
Operations	\$ (452,965)	\$ 633,307	\$ (88,307)				\$ 22,300	\$ 114,335	\$ 14,951
Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,549)	\$ (4,549)	\$ (2,272)
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	\$ 1,367,250						\$ 1,384,239	\$ 2,751,489	\$ 1,240,104
Total Cash and Cash Equivalents	\$ 918,135	\$ 633,307	\$ (88,307)				\$ 1,401,990	\$ 2,865,125	\$ 1,516,232
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	\$ 0	\$ 0	\$ 5,509					\$ 5,509	\$ 0
Trust Due To/From							\$ 2,295	\$ 2,295	\$ 26,925
Distribution Due To/From							\$ 3,613	\$ 3,613	\$ 524
Civil Filing Fee Due To/From							\$ 45,232	\$ 45,232	\$ 67,891
General Due To/From	\$ 834	\$ 0					\$ 834	\$ 834	\$ 610
Total Receivables	\$ 834	\$ 0	\$ 5,509				\$ 51,139	\$ 57,482	\$ 95,950
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 918,969	\$ 633,307	\$ (82,799)				\$ 1,453,129	\$ 2,922,606	\$ 1,612,182
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 51,973	\$ 51,973	\$ 95,950
Due to Other Courts									\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 110,813	\$ 110,813	\$ 95,033
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	\$ 175							\$ 175	\$ 381
Interest							\$ 98	\$ 98	\$ 5
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 175	\$ 0	\$ 0				\$ 162,884	\$ 163,059	\$ 191,369
Civil							\$ 787,028	\$ 787,028	\$ 133,911
Criminal							\$ 494,643	\$ 494,643	\$ 196,019
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 259,600
Trust Interest Payable							\$ 1,365	\$ 1,365	\$ 1,369
Miscellaneous Trust									
Total Trust Deposits							\$ 1,283,036	\$ 1,283,036	\$ 590,898
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (18,135)							\$ (18,135)	\$ (19,877)
Deferred Compensation Payable	\$ 4,072							\$ 4,072	\$ 5,576
Deductions Payable	\$ 71,130							\$ 71,130	\$ 118,736
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ (7,729)
Total Payroll Liabilities	\$ 57,066		\$ 0					\$ 57,066	\$ 96,705
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	
Liabilities For Deposits	\$ 2,036		\$ 7,956				\$ 5,000	\$ 14,992	\$ 7,947
Jury Fees - Non-Interest							\$ 2,209	\$ 2,209	
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 2,036	\$ 0	\$ 7,956				\$ 7,209	\$ 17,201	\$ 7,947
Total Liabilities	\$ 59,278	\$ 0	\$ 7,956				\$ 1,453,129	\$ 1,520,362	\$ 886,920
Total Fund Balance	\$ 859,692	\$ 633,307	\$ (90,755)					\$ 1,402,244	\$ 725,262
Total Liabilities and Fund Balance	\$ 918,969	\$ 633,307	\$ (82,799)				\$ 1,453,129	\$ 2,922,606	\$ 1,612,182

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 2021/22						2020/21			
		Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Special Revenue			Capital Projects	Debt Service	Proprietary Funds				
	General	Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 5,373,976	\$ 17,538						\$ 5,391,514	\$ 6,806,306	\$ 5,096,648	\$ 6,075,680
Improvement and Modernization Fund									\$ 11,138	\$ 0	\$ 11,276
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 187,076							\$ 187,076	\$ 262,768	\$ 178,515	\$ 261,597
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 194,248							\$ 194,248	\$ 300,909	\$ 232,065	\$ 315,163
Other Miscellaneous	\$ 311,771	\$ 406,368						\$ 718,139	\$ 311,771	\$ 311,771	\$ 311,771
	\$ 6,067,071	\$ 423,906						\$ 6,490,977	\$ 7,692,692	\$ 5,818,998	\$ 6,975,487
Grants											
AB 1058 Commissioner/Facilitator			\$ 101,510					\$ 101,510	\$ 269,331	\$ 34,246	\$ 237,783
Other Judicial Council Grants			\$ 0					\$ 0	\$ 20,000	\$ 27,391	\$ 27,427
Non-Judicial Council Grants											
			\$ 101,510					\$ 101,510	\$ 289,331	\$ 61,637	\$ 265,210
Other Financing Sources											
Interest Income	\$ 1,389	\$ 367						\$ 1,757	\$ 2,000	\$ 4,695	\$ 34,300
Investment Income											
Donations											
Local Fees	\$ 53,026	\$ 13,771						\$ 66,797	\$ 88,549	\$ 19,395	\$ 67,800
Non-Fee Revenues	\$ 2,585							\$ 2,585	\$ 2,620	\$ 2,856	\$ 3,085
Enhanced Collections											
Escheatment	\$ 45							\$ 45	\$ 1,500		\$ 1,100
Prior Year Revenue	\$ 78,578							\$ 78,578	\$ 78,368	\$ 5,167	
County Program - Restricted	\$ 12,656	\$ 452						\$ 13,108	\$ 175,476	\$ 12,442	\$ 301,000
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 91							\$ 91	\$ 52,100	\$ 12,623	\$ 12,801
	\$ 148,370	\$ 14,591						\$ 182,960	\$ 400,613	\$ 57,178	\$ 420,086
Total Revenues	\$ 6,215,440	\$ 438,497	\$ 101,510					\$ 6,755,447	\$ 8,382,836	\$ 5,937,813	\$ 7,660,783
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,679,185		\$ 117,793					\$ 2,796,977	\$ 3,958,469	\$ 2,894,820	\$ 3,855,902
Temp Help											
Overtime	\$ 6,575							\$ 6,575		\$ 4,565	
Staff Benefits	\$ 1,775,644		\$ 36,898					\$ 1,812,542	\$ 2,646,530	\$ 1,810,631	\$ 2,622,337
	\$ 4,461,403		\$ 154,690					\$ 4,616,094	\$ 6,604,999	\$ 4,710,016	\$ 6,478,239
Operating Expenses and Equipment											
General Expense	\$ 108,315		\$ 3,754					\$ 112,070	\$ 200,307	\$ 206,733	\$ 315,656
Printing	\$ 21,408							\$ 21,408	\$ 17,000	\$ 9,687	\$ 33,300
Telecommunications	\$ 37,249							\$ 37,249	\$ 56,860	\$ 36,476	\$ 44,810
Postage	\$ 28,540							\$ 28,540	\$ 42,000	\$ 12,502	\$ 22,000
Insurance	\$ 251							\$ 251	\$ 420	\$ 204	\$ 450
In-State Travel	\$ 1,945							\$ 1,945	\$ 3,000	\$ 6,742	\$ 12,000
Out-of-State Travel											
Training	\$ 240		\$ 15,000					\$ 15,240	\$ 1,700	\$ 489	
Security Services									\$ 1,600	\$ 0	
Facility Operations	\$ 57,992							\$ 57,992	\$ 94,841	\$ 57,581	\$ 83,500
Utilities											
Contracted Services	\$ 479,797	\$ 9,690	\$ 6,188					\$ 495,675	\$ 889,582	\$ 492,508	\$ 716,433
Consulting and Professional Services	\$ 500							\$ 500	\$ 12,000	\$ 16,777	\$ 25,500
Information Technology	\$ 275,098		\$ 0					\$ 275,098	\$ 312,444	\$ 522,148	\$ 515,740
Major Equipment	\$ 30,629							\$ 30,629	\$ 37,000	\$ 4,320	\$ 4,320
Other Items of Expense	\$ 352							\$ 352	\$ 1,050	\$ 680	\$ 250
	\$ 1,040,317	\$ 9,690	\$ 24,942					\$ 1,074,949	\$ 1,669,804	\$ 1,366,847	\$ 1,783,959
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 9,531							\$ 9,531	\$ 25,000	\$ 7,255	\$ 30,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (12,632)		\$ 12,632					\$ 0			\$ 0
Prior Year Expense Adjustment											
	\$ (3,102)		\$ 12,632					\$ 9,531	\$ 25,000	\$ 7,255	\$ 30,000
Total Expenditures	\$ 5,498,619	\$ 9,690	\$ 192,264					\$ 5,700,573	\$ 8,299,804	\$ 6,084,118	\$ 8,292,198
Excess (Deficit) of Revenues Over Expenditures	\$ 716,822	\$ 428,807	\$ (90,755)					\$ 1,054,874	\$ 83,033	\$ (146,305)	\$ (631,415)
Operating Transfers In (Out)									\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 142,870	\$ 204,500	\$ 0					\$ 347,370	\$ 347,370	\$ 871,567	\$ 871,567
Ending Balance (Deficit)	\$ 859,692	\$ 633,307	\$ (90,755)					\$ 1,402,244	\$ 430,403	\$ 725,262	\$ 240,152

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

	For the month ended March									
	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	\$ 787,927	\$ 146,623	\$ (210)				\$ 934,340	\$ 1,576,794	\$ 1,023,240	\$ 1,444,060
Traffic & Other Infractions	\$ 216,065	\$ 810					\$ 216,875	\$ 367,302	\$ 194,474	\$ 300,708
Other Criminal Cases	\$ 487,032	\$ 39,413					\$ 526,446	\$ 626,005	\$ 508,339	\$ 600,667
Civil	\$ 377,743	\$ 5,325					\$ 383,068	\$ 633,660	\$ 352,532	\$ 609,456
Family & Children Services	\$ 533,342	\$ 153,751					\$ 687,093	\$ 1,049,175	\$ 816,339	\$ 1,224,401
Probate, Guardianship & Mental Health Services		\$ 105					\$ 105	\$ 100	\$ 15	
Juvenile Dependency Services	\$ 218,671	\$ 180					\$ 218,851	\$ 288,204	\$ 207,166	\$ 287,821
Juvenile Delinquency Services										
Other Court Operations	\$ 709,626	\$ 143,258					\$ 852,885	\$ 1,114,933	\$ 895,880	\$ 1,136,849
Court Interpreters	\$ 104,207	\$ 184,506					\$ 288,713	\$ 461,090	\$ 278,615	\$ 371,927
Jury Services	\$ 5,781	\$ 45,864	\$ 9,741				\$ 61,386	\$ 129,444	\$ 133,508	\$ 175,317
Security	\$ 42,120	\$ 32,345					\$ 74,465	\$ 101,794	\$ 61,084	\$ 93,960
Trial Court Operations Program	\$ 3,482,515	\$ 752,179	\$ 9,531				\$ 4,244,225	\$ 6,348,502	\$ 4,471,193	\$ 6,245,166
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 415,218	\$ 242					\$ 415,460	\$ 524,539	\$ 219,682	\$ 291,122
Fiscal Services	\$ 308,875	\$ 33,242					\$ 342,118	\$ 446,593	\$ 304,867	\$ 444,111
Human Resources	\$ 33,662	\$ 16,336					\$ 49,998	\$ 106,763	\$ 63,308	\$ 103,256
Business & Facilities Services		\$ 18,502					\$ 18,502	\$ 30,269	\$ 18,742	\$ 17,300
Information Technology	\$ 375,822	\$ 254,447					\$ 630,270	\$ 843,138	\$ 1,006,326	\$ 1,191,243
Court Administration Program	\$ 1,133,578	\$ 322,769					\$ 1,456,347	\$ 1,951,302	\$ 1,612,925	\$ 2,047,032
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,616,094	\$ 1,074,949	\$ 9,531				\$ 5,700,573	\$ 8,299,804	\$ 6,084,118	\$ 8,292,198