

**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

08/12/2022

\_\_\_\_\_  
Date

Mendocino

\_\_\_\_\_  
Court

21-22/04

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Mendocino

Court

21-22/04

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Mendocino

Court

21-22/04

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)	56.22	56.57	56.57	56.57	56.20

<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 June								2020/21
	Fiscal Year 2021/22								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (691,773)	\$ 636,126	\$ 0				\$ 14,527	\$ (41,120)	\$ 131,298
Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution							\$ 1	\$ 1	\$ 0
Civil Filing Fees							\$ 47,233	\$ 47,233	\$ 0
Trust							\$ (6,091)	\$ (6,091)	\$ (5,680)
Credit Card									
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850
Cash with County							\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 1,487,942						\$ 548,719	\$ 2,036,661	\$ 725,775
<b>Total Cash and Cash Equivalents</b>	<b>\$ 800,019</b>	<b>\$ 636,126</b>	<b>\$ 0</b>				<b>\$ 604,389</b>	<b>\$ 2,040,534</b>	<b>\$ 855,243</b>
Short-Term Investment Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 1,457	\$ 1,067						\$ 2,523	\$ 280
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 78,163							\$ 78,163	\$ 37,279
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 119,626							\$ 119,626	\$ 67,225
Due From Other Governments	\$ 71,204	\$ 2,506						\$ 73,710	\$ 10,109
Due From Other Courts									
Due From State	\$ 47,248	\$ 2,506	\$ 136,324					\$ 186,078	\$ 192,729
Trust Due To/From							\$ 1,103	\$ 1,103	\$ 548
Distribution Due To/From							\$ 5,743	\$ 5,743	\$ 0
Civil Filing Fee Due To/From							\$ 41,754	\$ 41,754	\$ 48,871
General Due To/From	\$ 24,095	\$ 4,469						\$ 28,564	\$ 19,113
<b>Total Receivables</b>	<b>\$ 341,793</b>	<b>\$ 10,548</b>	<b>\$ 136,324</b>				<b>\$ 48,599</b>	<b>\$ 537,264</b>	<b>\$ 376,152</b>
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>									<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,141,812</b>	<b>\$ 646,674</b>	<b>\$ 136,324</b>				<b>\$ 652,988</b>	<b>\$ 2,577,798</b>	<b>\$ 1,231,395</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 75,538	\$ 0	\$ 6,984					\$ 82,522	\$ 52,570
Accounts Payable - General	\$ 9,158	\$ 0	\$ 3,480				\$ 193	\$ 12,831	\$ 2,510
Due to Other Funds	\$ 0	\$ 3,057	\$ 116,569				\$ 77,164	\$ 196,790	\$ 135,756
Due to Other Courts									\$ 0
Due to State	\$ 126,101							\$ 126,101	\$ 0
TC145 Liability							\$ 152,847	\$ 152,847	\$ 115,952
Due to Other Governments	\$ 7,857							\$ 7,857	\$ 1,201
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 170
Interest							\$ 51	\$ 51	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 218,654</b>	<b>\$ 3,057</b>	<b>\$ 127,033</b>				<b>\$ 230,255</b>	<b>\$ 578,999</b>	<b>\$ 308,158</b>
Civil									
Criminal							\$ 44,597	\$ 44,597	\$ 135,772
Unreconciled - Civil and Criminal							\$ 371,235	\$ 371,235	\$ 139,966
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 0	\$ 0	\$ 0
Miscellaneous Trust							\$ 1,513	\$ 1,513	\$ 1,367
<b>Total Trust Deposits</b>							<b>\$ 417,344</b>	<b>\$ 417,344</b>	<b>\$ 277,104</b>
Accrued Payroll	\$ 350,204		\$ 5,493					\$ 355,697	\$ 284,091
Benefits Payable	\$ 792							\$ 792	\$ 102
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ (92,165)		\$ (4,159)					\$ (96,323)	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 258,831</b>		<b>\$ 1,335</b>					<b>\$ 260,166</b>	<b>\$ 284,194</b>
Revenue Collected in Advance	\$ 171,983	\$ 398,782						\$ 570,765	
Liabilities For Deposits	\$ 2,266		\$ 7,956				\$ 5,358	\$ 15,581	\$ 14,570
Jury Fees - Non-Interest							\$ 31	\$ 31	
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 174,249</b>	<b>\$ 398,782</b>	<b>\$ 7,956</b>				<b>\$ 5,389</b>	<b>\$ 586,376</b>	<b>\$ 14,570</b>
<b>Total Liabilities</b>	<b>\$ 651,735</b>	<b>\$ 401,839</b>	<b>\$ 136,324</b>				<b>\$ 652,988</b>	<b>\$ 1,842,886</b>	<b>\$ 884,025</b>
<b>Total Fund Balance</b>	<b>\$ 490,078</b>	<b>\$ 244,834</b>	<b>\$ 0</b>					<b>\$ 734,912</b>	<b>\$ 347,370</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,141,812</b>	<b>\$ 646,674</b>	<b>\$ 136,324</b>				<b>\$ 652,988</b>	<b>\$ 2,577,798</b>	<b>\$ 1,231,395</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 June											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 6,980,355	\$ 30,068					\$ 7,010,423	\$ 6,806,306	\$ 5,985,268	\$ 6,075,680	
Improvement and Modernization Fund	\$ 11,138						\$ 11,138	\$ 11,138	\$ 47,276	\$ 11,276	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 252,768						\$ 252,768	\$ 262,768	\$ 232,523	\$ 261,597	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 296,991						\$ 296,991	\$ 300,909	\$ 426,843	\$ 315,163	
Other Miscellaneous	\$ 311,771	\$ 8,950					\$ 320,721	\$ 311,771	\$ 326,063	\$ 311,771	
	\$ 7,853,024	\$ 39,018					\$ 7,892,042	\$ 7,692,892	\$ 7,017,973	\$ 6,975,487	
Grants											
AB 1058 Commissioner/Facilitator			\$ 240,800				\$ 240,800	\$ 269,331	\$ 254,566	\$ 237,783	
Other Judicial Council Grants			\$ 33,609				\$ 33,609	\$ 20,000	\$ 62,965	\$ 27,427	
Non-Judicial Council Grants			\$ 58,899				\$ 58,899				
			\$ 333,308				\$ 333,308	\$ 289,331	\$ 317,531	\$ 265,210	
Other Financing Sources											
Interest Income	\$ 4,634	\$ 952					\$ 5,586	\$ 2,000	\$ 8,248	\$ 34,300	
Investment Income											
Donations											
Local Fees	\$ 106,156	\$ 23,555					\$ 129,711	\$ 88,549	\$ 89,325	\$ 67,800	
Non-Fee Revenues	\$ 2,585						\$ 2,585	\$ 2,620	\$ 2,856	\$ 3,085	
Enhanced Collections											
Escheatment	\$ 162						\$ 162	\$ 1,500	\$ 2,523	\$ 1,100	
Prior Year Revenue	\$ 78,578	\$ 0					\$ 78,578	\$ 78,368	\$ (2,859)		
County Program - Restricted	\$ 82,100	\$ 583					\$ 82,683	\$ 175,476	\$ 142,242	\$ 301,000	
Reimbursement Other	\$ 2,178						\$ 2,178				
Sale of Fixed Assets											
Other Miscellaneous	\$ 713						\$ 713	\$ 52,100	\$ 12,870	\$ 12,801	
	\$ 277,106	\$ 25,090					\$ 302,195	\$ 400,613	\$ 255,205	\$ 420,086	
<b>Total Revenues</b>	<b>\$ 8,130,129</b>	<b>\$ 64,108</b>	<b>\$ 333,308</b>				<b>\$ 8,527,545</b>	<b>\$ 8,382,836</b>	<b>\$ 7,590,709</b>	<b>\$ 7,660,783</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 3,761,592	\$ 3,865	\$ 170,201				\$ 3,935,658	\$ 3,958,469	\$ 3,883,342	\$ 3,855,902	
Temp Help											
Overtime	\$ 12,324						\$ 12,324		\$ 6,101		
Staff Benefits	\$ 2,469,708	\$ 357	\$ 80,716				\$ 2,550,782	\$ 2,646,530	\$ 2,446,979	\$ 2,622,337	
	\$ 6,243,625	\$ 4,222	\$ 250,916				\$ 6,498,784	\$ 6,604,999	\$ 6,336,423	\$ 6,478,239	
Operating Expenses and Equipment											
General Expense	\$ 155,862		\$ 15,485				\$ 171,347	\$ 200,307	\$ 240,371	\$ 315,656	
Printing	\$ 29,637						\$ 29,637	\$ 17,000	\$ 15,296	\$ 33,300	
Telecommunications	\$ 55,884						\$ 55,884	\$ 56,860	\$ 52,086	\$ 44,810	
Postage	\$ 41,425						\$ 41,425	\$ 42,000	\$ 18,788	\$ 22,000	
Insurance	\$ 410						\$ 410	\$ 420	\$ 353	\$ 450	
In-State Travel	\$ 2,855						\$ 2,855	\$ 3,000	\$ 9,392	\$ 12,000	
Out-of-State Travel											
Training	\$ 240		\$ 15,000				\$ 15,240	\$ 1,700	\$ 1,367		
Security Services	\$ 464						\$ 464	\$ 1,600	\$ 0		
Facility Operations	\$ 85,169						\$ 85,169	\$ 94,841	\$ 87,836	\$ 93,500	
Utilities											
Contracted Services	\$ 755,802	\$ 19,581	\$ 65,911				\$ 841,294	\$ 889,582	\$ 747,417	\$ 716,433	
Consulting and Professional Services	\$ 12,850						\$ 12,850	\$ 12,000	\$ 24,488	\$ 25,500	
Information Technology	\$ 332,635		\$ 3,189				\$ 335,824	\$ 312,444	\$ 559,454	\$ 515,740	
Major Equipment	\$ 30,629						\$ 30,629	\$ 37,000	\$ 4,320	\$ 4,320	
Other Items of Expense	\$ 788						\$ 788	\$ 1,050	\$ 855	\$ 250	
	\$ 1,504,650	\$ 19,581	\$ 99,584				\$ 1,623,815	\$ 1,669,804	\$ 1,762,023	\$ 1,783,959	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 14,204						\$ 14,204	\$ 25,000	\$ 20,915	\$ 30,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (37,784)		\$ 37,784				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 3,221						\$ 3,221		\$ (4,454)		
	\$ (20,359)		\$ 37,784				\$ 17,424	\$ 25,000	\$ 16,461	\$ 30,000	
<b>Total Expenditures</b>	<b>\$ 7,727,916</b>	<b>\$ 23,803</b>	<b>\$ 388,284</b>				<b>\$ 8,140,003</b>	<b>\$ 8,299,804</b>	<b>\$ 8,114,906</b>	<b>\$ 8,292,198</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 402,214	\$ 40,304	\$ (54,976)				\$ 387,542	\$ 83,033	\$ (524,197)	\$ (631,415)	
Operating Transfers In (Out)	\$ (55,006)	\$ 30	\$ 54,976				\$ 0	\$ 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)	\$ 490,078	\$ 244,834	\$ 0				\$ 734,912	\$ 430,403	\$ 347,370	\$ 240,152	

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

	For the month ended June									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 1,136,527	\$ 231,110	\$ (210)		\$ 0	\$ 3,221	\$ 1,370,648	\$ 1,576,794	\$ 1,259,030	\$ 1,444,060
Traffic & Other Infractions	\$ 301,646	\$ 1,080					\$ 302,726	\$ 367,302	\$ 272,471	\$ 300,708
Other Criminal Cases	\$ 719,518	\$ 56,278					\$ 775,795	\$ 626,005	\$ 696,434	\$ 600,667
Civil	\$ 567,783	\$ 8,588					\$ 576,371	\$ 633,660	\$ 479,108	\$ 609,456
Family & Children Services	\$ 694,861	\$ 320,307					\$ 1,015,168	\$ 1,049,175	\$ 1,134,231	\$ 1,224,401
Probate, Guardianship & Mental Health Services		\$ 354			\$ 0		\$ 354	\$ 100	\$ 82	
Juvenile Dependency Services	\$ 308,272	\$ 240					\$ 308,512	\$ 288,204	\$ 286,355	\$ 287,821
Juvenile Delinquency Services										
Other Court Operations	\$ 964,585	\$ 222,965					\$ 1,187,549	\$ 1,114,933	\$ 1,297,006	\$ 1,136,849
Court Interpreters	\$ 147,054	\$ 275,467					\$ 422,521	\$ 461,090	\$ 425,875	\$ 371,927
Jury Services	\$ 5,781	\$ 56,051	\$ 14,413				\$ 76,246	\$ 129,444	\$ 182,005	\$ 175,317
Security	\$ 59,358	\$ 32,868					\$ 92,226	\$ 101,794	\$ 76,836	\$ 93,960
Trial Court Operations Program	\$ 4,905,385	\$ 1,205,308	\$ 14,204		\$ 0	\$ 3,221	\$ 6,128,116	\$ 6,348,502	\$ 6,109,433	\$ 6,245,166
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 571,229	\$ 384					\$ 571,614	\$ 524,539	\$ 277,197	\$ 291,122
Fiscal Services	\$ 451,124	\$ 40,652					\$ 491,776	\$ 446,593	\$ 426,323	\$ 444,111
Human Resources	\$ 33,662	\$ 21,311					\$ 54,973	\$ 106,763	\$ 79,404	\$ 103,256
Business & Facilities Services		\$ 27,495					\$ 27,495	\$ 30,269	\$ 26,439	\$ 17,300
Information Technology	\$ 537,363	\$ 328,666					\$ 866,030	\$ 843,138	\$ 1,196,110	\$ 1,191,243
Court Administration Program	\$ 1,593,379	\$ 418,508					\$ 2,011,887	\$ 1,951,302	\$ 2,005,473	\$ 2,047,032
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 6,498,764</b>	<b>\$ 1,623,815</b>	<b>\$ 14,204</b>		<b>\$ 0</b>	<b>\$ 3,221</b>	<b>\$ 8,140,003</b>	<b>\$ 8,299,804</b>	<b>\$ 8,114,906</b>	<b>\$ 8,292,198</b>

**2021-22 Constraints on Fiscal Year-End Fund Balance - Summary**

Mendocino

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	223,685	-	-	-	-	-	<b>223,685</b>
Committed	388,837	-	388,837	-	-	-	-	-	-	<b>388,837</b>
Assigned	122,390	-	122,390	-	-	-	-	-	-	<b>122,390</b>
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 511,227</b>	<b>\$ -</b>	<b>\$ 511,227</b>	<b>\$ 223,685</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 734,912</b>