


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

2023-24 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mendocino

Court

2023-24 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

--

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Mendocino

Court

2023-24 Q3

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	55.20	55.20	55.20	55.36	

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 March									
Fiscal Year 2023/24									2022/23
	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	\$ (429,449)	\$ 545,804	\$ (233,123)				\$ 20,826	\$ (95,942)	\$ (105,133)
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury Revolving									
Other									
Distribution							\$ (547,448)	\$ (547,448)	\$ (318,527)
Civil Filing Fees							\$ (13,974)	\$ (13,974)	\$ (7,631)
Trust							\$ (130,290)	\$ (130,290)	\$ (20,802)
Credit Card									
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850
Cash with County							\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 1,629,001						\$ 1,669,299	\$ 3,298,300	\$ 2,992,515
Total Cash and Cash Equivalents	\$ 1,203,402	\$ 545,804	\$ (233,123)				\$ 998,413	\$ 2,514,496	\$ 2,544,273
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	\$ 725	\$ 0	\$ 207,910					\$ 208,635	\$ 61,909
Trust Due To/From							\$ 2,107	\$ 2,107	\$ 10,656
Distribution Due To/From							\$ 0	\$ 0	\$ 55
Civil Filing Fee Due To/From							\$ 13,662	\$ 13,662	\$ 50,188
General Due To/From	\$ 10,376	\$ 40,497						\$ 50,873	\$ 47,953
Total Receivables	\$ 11,101	\$ 40,497	\$ 207,910				\$ 15,768	\$ 275,276	\$ 170,761
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,214,503	\$ 586,301	\$ (25,213)				\$ 1,014,181	\$ 2,789,772	\$ 2,715,034
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 5,312
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 66,641	\$ 66,641	\$ 108,852
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 15,109	\$ 15,109	\$ 58,255
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	\$ 2
Interest							\$ 6,510	\$ 6,510	\$ 3,247
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0				\$ 88,260	\$ 88,261	\$ 175,668
Civil							\$ 178,357	\$ 178,357	\$ 144,207
Criminal							\$ 728,813	\$ 728,813	\$ 384,835
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 13,315	\$ 13,315	\$ 4,094
Miscellaneous Trust									
Total Trust Deposits							\$ 920,484	\$ 920,484	\$ 533,136
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (24,770)							\$ (24,770)	\$ (33,263)
Deferred Compensation Payable	\$ 3,434							\$ 3,434	\$ 3,588
Deductions Payable	\$ 80,056							\$ 80,056	\$ 74,785
Payroll Clearing	\$ 0							\$ 0	\$ (461)
Total Payroll Liabilities	\$ 58,721	\$ 0	\$ 0					\$ 58,721	\$ 44,649
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 5,412		\$ 7,956				\$ 5,405	\$ 18,773	\$ 16,462
Jury Fees - Non-Interest							\$ 31	\$ 31	\$ 31
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 5,412	\$ 0	\$ 7,956				\$ 5,436	\$ 18,804	\$ 16,493
Total Liabilities	\$ 64,134	\$ 0	\$ 7,956				\$ 1,014,181	\$ 1,086,270	\$ 769,946
Total Fund Balance	\$ 1,150,370	\$ 586,301	\$ (33,169)					\$ 1,703,502	\$ 1,945,088
Total Liabilities and Fund Balance	\$ 1,214,503	\$ 586,301	\$ (25,213)				\$ 1,014,181	\$ 2,789,772	\$ 2,715,034

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 2023/24										2022/23	
	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	\$ 5,945,388	\$ 18,117					\$ 5,963,505	\$ 7,575,555	\$ 5,896,398	\$ 7,584,871	
Improvement and Modernization Fund								\$ 11,138		\$ 35,538	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 336,752						\$ 336,752	\$ 449,213	\$ 479,492	\$ 597,767	
Civil Coordination Reimbursement (0150091)	\$ 242,707						\$ 242,707	\$ 314,968	\$ 310,281	\$ 278,193	
MOU Reimbursements (0150010 and General)	\$ 311,771	\$ 420,892					\$ 732,663	\$ 732,662	\$ 909,189	\$ 909,189	
Other Miscellaneous	\$ 6,836,618	\$ 439,009					\$ 7,275,626	\$ 9,083,536	\$ 7,595,360	\$ 9,405,559	
Grants											
AB 1058 Commissioner/Facilitator			\$ 214,507				\$ 214,507	\$ 261,183	\$ 168,396	\$ 270,304	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 20,111	\$ 763	\$ 20,790	
Non-Judicial Council Grants			\$ 52,652				\$ 52,652	\$ 120,000	\$ 61,101	\$ 100,000	
			\$ 267,160				\$ 267,160	\$ 401,294	\$ 230,260	\$ 391,094	
Other Financing Sources											
Interest Income	\$ 112,930	\$ 41,094					\$ 154,025	\$ 133,800	\$ 81,171	\$ 4,500	
Investment Income											
Donations											
Local Fees	\$ 32,375	\$ 24,466					\$ 56,841	\$ 110,800	\$ 69,789	\$ 97,200	
Non-Fee Revenues	\$ 2,614	\$ 8,387					\$ 11,001	\$ 2,614	\$ 763	\$ 2,500	
Enhanced Collections		\$ 132,515					\$ 132,515	\$ 269,255	\$ 40,665	\$ 265,421	
Escheatment								\$ 1,000		\$ 200	
Prior Year Revenue	\$ 8,676		\$ (629)				\$ 8,046	\$ 3,335	\$ 162,027	\$ 152,027	
County Program - Restricted	\$ 65,865	\$ 434					\$ 66,299	\$ 262,230	\$ 428	\$ 85,600	
Reimbursement Other											
Sale of Fixed Assets	\$ 53						\$ 53	\$ 15	\$ 10,677	\$ 12,050	
Other Miscellaneous											
	\$ 222,513	\$ 206,896	\$ (629)				\$ 428,780	\$ 783,049	\$ 364,757	\$ 619,498	
Total Revenues	\$ 7,059,131	\$ 645,905	\$ 266,530				\$ 7,971,566	\$ 10,267,879	\$ 8,190,377	\$ 10,416,151	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,874,804	\$ 102,342	\$ 132,189				\$ 3,109,335	\$ 4,653,088	\$ 3,142,198	\$ 4,504,924	
Temp Help	\$ 2,030						\$ 2,030		\$ 7,117		
Overtime	\$ 1,925,059	\$ 71,940	\$ 74,571				\$ 2,071,569	\$ 2,982,406	\$ 2,048,298	\$ 2,817,197	
Staff Benefits	\$ 4,801,892	\$ 174,282	\$ 206,760				\$ 5,182,934	\$ 7,635,494	\$ 5,197,613	\$ 7,322,121	
Operating Expenses and Equipment											
General Expense	\$ 131,996	\$ 2,119	\$ 3,376				\$ 137,491	\$ 205,374	\$ 150,298	\$ 193,960	
Printing	\$ 22,969	\$ 1,586	\$ 64				\$ 24,619	\$ 60,064	\$ 21,296	\$ 35,200	
Telecommunications	\$ 37,242						\$ 37,242	\$ 56,900	\$ 35,395	\$ 59,820	
Postage	\$ 3,737	\$ 7,362					\$ 11,099	\$ 39,100	\$ 62,118	\$ 52,300	
Insurance	\$ 137						\$ 137	\$ 250	\$ 210	\$ 470	
In-State Travel	\$ 545		\$ 2,677				\$ 3,222	\$ 2,348	\$ 1,229	\$ 1,175	
Out-of-State Travel											
Training	\$ 2,065		\$ 825				\$ 2,890	\$ 1,175	\$ 961	\$ 1,050	
Security Services	\$ 2,031						\$ 2,031		\$ 0		
Facility Operations	\$ 62,191						\$ 62,191	\$ 94,345	\$ 59,435	\$ 90,185	
Utilities											
Contracted Services	\$ 777,137	\$ 175,125	\$ 59,125				\$ 1,011,388	\$ 1,512,753	\$ 877,493	\$ 1,189,457	
Consulting and Professional Services	\$ 30,385						\$ 30,385	\$ 25,000	\$ 1,070	\$ 12,000	
Information Technology	\$ 405,566	\$ 4,243					\$ 409,809	\$ 480,145	\$ 534,664	\$ 901,171	
Major Equipment							\$ 21,000	\$ 16,223	\$ 13,777	\$ 13,777	
Other Items of Expense	\$ 492		\$ 67				\$ 559	\$ 1,392	\$ 539	\$ 870	
	\$ 1,476,492	\$ 190,435	\$ 66,135				\$ 1,733,062	\$ 2,499,846	\$ 1,760,931	\$ 2,551,436	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 20,518						\$ 20,518	\$ 23,000	\$ 21,657	\$ 15,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (27,435)		\$ 27,435				\$ 0	\$ 47,930	\$ 0	\$ 45,602	
Prior Year Expense Adjustment	\$ 0						\$ 0		\$ 0		
	\$ (6,917)		\$ 27,435				\$ 20,518	\$ 70,930	\$ 21,657	\$ 60,602	
Total Expenditures	\$ 6,271,467	\$ 364,717	\$ 300,329				\$ 6,936,514	\$ 10,206,270	\$ 6,980,200	\$ 9,934,159	
Excess (Deficit) of Revenues Over Expenditures	\$ 787,664	\$ 281,188	\$ (33,799)				\$ 1,035,052	\$ 61,609	\$ 1,210,176	\$ 481,992	
Operating Transfers In (Out)	\$ (630)		\$ 630				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 363,336	\$ 305,114	\$ 0				\$ 668,449	\$ 668,449	\$ 734,912	\$ 734,912	
Ending Balance (Deficit)	\$ 1,150,370	\$ 586,301	\$ (33,169)				\$ 1,703,502	\$ 730,058	\$ 1,945,088	\$ 1,216,904	

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

	For the month ended March						2022/23			
	Fiscal Year 2023/24									
	Personnel 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	\$ 992,065	\$ 413,105			\$ 0		\$ 1,405,170	\$ 1,877,715	\$ 1,301,897	\$ 2,016,373
Traffic & Other Infractions	\$ 254,513	\$ 3,838					\$ 258,351	\$ 325,836	\$ 213,906	\$ 361,864
Other Criminal Cases	\$ 725,105	\$ 61,115					\$ 786,221	\$ 1,312,326	\$ 670,162	\$ 708,810
Civil	\$ 560,793	\$ 3,370					\$ 564,162	\$ 708,862	\$ 595,433	\$ 782,782
Family & Children Services	\$ 505,978	\$ 117,004			\$ 0		\$ 622,981	\$ 1,049,871	\$ 700,566	\$ 1,118,720
Probate, Guardianship & Mental Health Services	\$ 16,531	\$ 948					\$ 16,531	\$ 300	\$ 1,145	\$ 309,073
Juvenile Dependency Services	\$ 730,719	\$ 151,151					\$ 881,871	\$ 1,249,621	\$ 806,022	\$ 1,237,528
Juvenile Delinquency Services	\$ 18,665	\$ 496,975					\$ 515,640	\$ 633,000	\$ 357,522	\$ 449,268
Other Court Operations	\$ 67,714	\$ 44,477	\$ 20,518				\$ 132,709	\$ 193,163	\$ 151,587	\$ 104,294
Court Interpreters	\$ 41,354	\$ 4,919					\$ 46,273	\$ 79,387	\$ 49,336	\$ 75,859
Jury Services	\$ 3,913,436	\$ 1,296,903	\$ 20,518		\$ 0		\$ 5,230,856	\$ 7,596,641	\$ 5,076,153	\$ 7,164,570
Security										
Enhanced Collections	\$ 174,282	\$ 15,310					\$ 189,592	\$ 475,623	\$ 130,661	\$ 265,421
Other Non-Court Operations									\$ 49	
Non-Court Operations Program	\$ 174,282	\$ 15,310					\$ 189,592	\$ 475,623	\$ 130,710	\$ 265,421
Executive Office	\$ 292,350	\$ 684					\$ 293,033	\$ 493,708	\$ 363,222	\$ 490,340
Fiscal Services	\$ 310,423	\$ 15,709			\$ 0		\$ 326,132	\$ 477,389	\$ 381,615	\$ 489,553
Human Resources		\$ 19,986					\$ 19,986	\$ 26,017	\$ 13,907	\$ 19,214
Business & Facilities Services	\$ 492,443	\$ 19,460					\$ 511,903	\$ 29,116	\$ 21,498	\$ 30,810
Information Technology		\$ 365,010					\$ 365,010	\$ 1,107,776	\$ 993,095	\$ 1,474,251
Court Administration Program	\$ 1,095,216	\$ 420,849				\$ 0	\$ 1,516,065	\$ 2,134,006	\$ 1,773,337	\$ 2,504,188
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,182,934	\$ 1,733,062	\$ 20,518		\$ 0	\$ 0	\$ 6,936,514	\$ 10,206,270	\$ 6,990,200	\$ 9,934,159