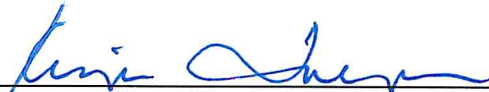


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

01/12/2021

\_\_\_\_\_  
Date

Mendocino

\_\_\_\_\_  
Court

2020/02

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Mendocino

Court

2020/02

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Mendocino

Court

2020/02

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	59.52	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 December									
Fiscal Year 2020/21									2019/20
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (246,272)	\$ 215,282	\$ (44,732)				\$ 20,591	\$ (55,131)	\$ 95,606
Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (82)	\$ (82)	\$ (5,874)
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	\$ 1,755,682						\$ 421,445	\$ 2,177,127	\$ 4,848,332
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,513,260</b>	<b>\$ 215,282</b>	<b>\$ (44,732)</b>				<b>\$ 701,554</b>	<b>\$ 2,385,364</b>	<b>\$ 5,742,938</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	\$ 112,933
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 112,933</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>\$ 1,513,260</b>	<b>\$ 215,282</b>	<b>\$ (44,732)</b>				<b>\$ 701,554</b>	<b>\$ 2,385,364</b>	<b>\$ 5,855,871</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 154	\$ 154	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 88,040	\$ 88,040	\$ 109,000
Due to Other Governments									
AB145 Due to Other Government Agency							\$ 344,724	\$ 344,724	\$ 1,126,565
Due to Other Public Agencies									
Sales and Use Tax	\$ 332							\$ 332	\$ 2,759
Interest							\$ 8	\$ 8	\$ 2,994
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 332</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 432,926</b>	<b>\$ 433,258</b>	<b>\$ 1,241,319</b>
Civil							\$ 2,547	\$ 2,547	\$ 984,242
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 259,600	\$ 259,600	\$ 801,024
Trust Interest Payable							\$ 1,456	\$ 1,456	\$ 5,749
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 263,603</b>	<b>\$ 263,603</b>	<b>\$ 1,791,016</b>
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (4,397)							\$ (4,397)	\$ (30,267)
Deferred Compensation Payable	\$ 2,779							\$ 2,779	\$ 5,990
Deductions Payable	\$ 60,094							\$ 60,094	\$ 62,728
Payroll Clearing	\$ (949)							\$ (949)	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 57,527</b>		<b>\$ 0</b>					<b>\$ 57,527</b>	<b>\$ 38,451</b>
Revenue Collected in Advance									
Liabilities For Deposits	\$ 2,578						\$ 5,025	\$ 7,603	\$ 1,020
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 2,578</b>						<b>\$ 5,025</b>	<b>\$ 7,603</b>	<b>\$ 1,020</b>
<b>Total Liabilities</b>	<b>\$ 60,437</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 701,554</b>	<b>\$ 761,991</b>	<b>\$ 3,071,806</b>
<b>Total Fund Balance</b>	<b>\$ 1,452,823</b>	<b>\$ 215,282</b>	<b>\$ (44,732)</b>					<b>\$ 1,623,372</b>	<b>\$ 2,784,066</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,513,260</b>	<b>\$ 215,282</b>	<b>\$ (44,732)</b>				<b>\$ 701,554</b>	<b>\$ 2,385,364</b>	<b>\$ 5,855,871</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 December											
Fiscal Year 2020/21											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 4,143,571	\$ 10,020						\$ 4,153,591	\$ 6,075,680	\$ 4,249,375	\$ 6,447,972
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 11,276	\$ 0	\$ 11,276
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 118,517							\$ 118,517	\$ 261,597	\$ 174,539	\$ 450,000
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 98,073							\$ 98,073	\$ 315,163	\$ 66,148	\$ 254,848
Other Miscellaneous	\$ 311,771							\$ 311,771	\$ 311,771	\$ 311,771	\$ 311,771
	\$ 4,671,932	\$ 10,020						\$ 4,681,952	\$ 6,975,487	\$ 4,801,833	\$ 7,475,867
Grants											
AB 1058 Commissioner/Facilitator			\$ (10,004)					\$ (10,004)	\$ 237,783	\$ 112,992	\$ 277,001
Other Judicial Council Grants	\$ 0		\$ 23,591					\$ 23,591	\$ 27,427	\$ 198,387	\$ 218,472
Non-Judicial Council Grants											
	\$ 0		\$ 13,586					\$ 13,586	\$ 265,210	\$ 311,378	\$ 495,473
Other Financing Sources											
Interest Income	\$ 1,722	\$ 390						\$ 2,112	\$ 34,300	\$ 12,543	\$ 27,320
Investment Income											
Donations											
Local Fees	\$ 17,665	\$ 1,158						\$ 18,823	\$ 67,800	\$ 33,388	\$ 139,700
Non-Fee Revenues	\$ 147							\$ 147	\$ 3,085	\$ 136	\$ 3,700
Enhanced Collections											
Escheatment									\$ 1,100		\$ 1,300
Prior Year Revenue	\$ 5,167							\$ 5,167			
County Program - Restricted	\$ 4,896	\$ 340						\$ 5,236	\$ 301,000	\$ 614	\$ 351,200
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,248							\$ 3,248	\$ 12,801	\$ 2,787	\$ 2,500
	\$ 32,846	\$ 1,888						\$ 34,733	\$ 420,086	\$ 49,468	\$ 525,720
<b>Total Revenues</b>	<b>\$ 4,704,778</b>	<b>\$ 11,908</b>	<b>\$ 13,586</b>					<b>\$ 4,730,272</b>	<b>\$ 7,660,783</b>	<b>\$ 5,162,679</b>	<b>\$ 8,497,060</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,973,024		\$ 37,588					\$ 2,010,612	\$ 3,855,902	\$ 1,785,868	\$ 4,041,555
Temp Help											
Overtime	\$ 4,317							\$ 4,317		\$ 6,476	
Staff Benefits	\$ 1,244,220		\$ 2,680					\$ 1,246,900	\$ 2,622,337	\$ 1,089,273	\$ 2,515,732
	\$ 3,221,561		\$ 40,267					\$ 3,261,828	\$ 6,478,239	\$ 2,881,617	\$ 6,557,287
Operating Expenses and Equipment											
General Expense	\$ 162,369		\$ 8,592					\$ 170,961	\$ 315,656	\$ 111,843	\$ 536,791
Printing	\$ 7,735							\$ 7,735	\$ 33,300	\$ 14,780	\$ 30,650
Telecommunications	\$ 22,727							\$ 22,727	\$ 44,810	\$ 19,775	\$ 42,468
Postage	\$ 6,650							\$ 6,650	\$ 22,000	\$ 2,364	\$ 14,080
Insurance	\$ 39							\$ 39	\$ 450	\$ 2,321	\$ 2,740
In-State Travel	\$ 5,047							\$ 5,047	\$ 12,000	\$ 13,169	\$ 41,388
Out-of-State Travel											
Training	\$ 489							\$ 489		\$ 1,627	\$ 1,870
Security Services	\$ 0							\$ 0		\$ 24	
Facility Operations	\$ 35,688							\$ 35,688	\$ 93,500	\$ 41,835	\$ 84,664
Utilities											
Contracted Services	\$ 352,599	\$ 1,412	\$ 0					\$ 354,011	\$ 716,433	\$ 428,820	\$ 917,954
Consulting and Professional Services	\$ 13,117							\$ 13,117	\$ 25,500	\$ 11,121	\$ 25,000
Information Technology	\$ 81,629	\$ 6,329	\$ 33					\$ 87,991	\$ 515,740	\$ 97,979	\$ 953,694
Major Equipment	\$ 4,320							\$ 4,320	\$ 4,320	\$ 10,390	\$ 31,339
Other Items of Expense	\$ 608							\$ 608	\$ 250	\$ 1,064	\$ 2,160
	\$ 693,018	\$ 7,741	\$ 8,624					\$ 709,383	\$ 1,783,959	\$ 757,112	\$ 2,684,798
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 7,255							\$ 7,255	\$ 30,000	\$ 17,948	\$ 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	\$ 17,948	\$ 32,500
<b>Total Expenditures</b>	<b>\$ 3,921,833</b>	<b>\$ 7,741</b>	<b>\$ 48,892</b>					<b>\$ 3,978,466</b>	<b>\$ 8,292,198</b>	<b>\$ 3,656,676</b>	<b>\$ 9,274,585</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 782,944	\$ 4,167	\$ (35,305)					\$ 751,805	\$ (631,415)	\$ 1,506,003	\$ (777,525)
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)	\$ 1,452,823	\$ 215,282	\$ (44,732)					\$ 1,623,372	\$ 240,152	\$ 2,784,066	\$ 500,538

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

	For the month ended December									
	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	\$ 600,044	\$ 97,016					\$ 697,060	\$ 1,444,060	\$ 688,060	\$ 1,628,381
Traffic & Other Infractions	\$ 129,152	\$ 660					\$ 129,812	\$ 300,708	\$ 170,371	\$ 402,844
Other Criminal Cases	\$ 314,702	\$ 39,153					\$ 353,855	\$ 600,667	\$ 341,570	\$ 692,546
Civil	\$ 248,908	\$ 5,164					\$ 254,071	\$ 609,456	\$ 249,517	\$ 620,803
Family & Children Services	\$ 456,960	\$ 108,642					\$ 565,602	\$ 1,224,401	\$ 515,300	\$ 1,231,570
Probate, Guardianship & Mental Health Services		\$ 15					\$ 15		\$ 35,926	\$ 65,300
Juvenile Dependency Services	\$ 138,874	\$ 120					\$ 138,994	\$ 287,821	\$ 116,164	\$ 256,202
Juvenile Delinquency Services										
Other Court Operations	\$ 595,143	\$ 76,760					\$ 671,903	\$ 1,136,849	\$ 593,026	\$ 1,194,955
Court Interpreters	\$ 60,649	\$ 144,502					\$ 205,151	\$ 371,927	\$ 168,431	\$ 312,598
Jury Services	\$ 61,528	\$ 11,312	\$ 7,255				\$ 80,095	\$ 175,317	\$ 79,373	\$ 151,199
Security	\$ 45,566	\$ 0					\$ 45,566	\$ 93,960	\$ 35,974	\$ 83,941
Trial Court Operations Program	\$ 2,651,524	\$ 483,345	\$ 7,255				\$ 3,142,124	\$ 6,245,166	\$ 2,993,711	\$ 6,640,339
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 118,951	\$ 979					\$ 119,930	\$ 291,122	\$ 90,169	\$ 264,141
Fiscal Services	\$ 188,908	\$ 15,568					\$ 204,476	\$ 444,111	\$ 195,714	\$ 457,816
Human Resources	\$ 29,370	\$ 14,306					\$ 43,676	\$ 103,256	\$ 47,580	\$ 101,680
Business & Facilities Services		\$ 12,516					\$ 12,516	\$ 17,300	\$ 9,768	\$ 26,903
Information Technology	\$ 273,074	\$ 182,670					\$ 455,744	\$ 1,191,243	\$ 319,734	\$ 1,783,706
Court Administration Program	\$ 610,304	\$ 226,038					\$ 836,342	\$ 2,047,032	\$ 662,965	\$ 2,634,246
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 3,261,828	\$ 709,383	\$ 7,255				\$ 3,978,466	\$ 8,292,198	\$ 3,656,676	\$ 9,274,585