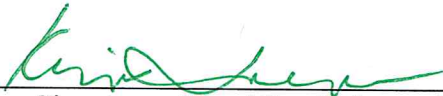


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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



Date

Mendocino

Court

22/23 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mendocino

Court

22/23 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filed Court Employee Positions (FTEs)

Mendocino

Court

22/23 Q1

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)	56.20	57.20			

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							2021/22	
	Fiscal Year 2022/23								
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
General	Special Revenue								
		Non-Grant	Grant						
ASSETS									
Operations	\$ (806,551)	\$ 839,916	\$ (48,207)				\$ 21,594	\$ 6,752	\$ 35,042
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (20,909)	\$ (20,909)	\$ (5,272)
Credit Card									
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850
Cash with County							\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 3,260,279						\$ 561,470	\$ 3,821,749	\$ 1,959,410
Total Cash and Cash Equivalents	\$ 2,457,578	\$ 839,916	\$ (48,207)				\$ 562,155	\$ 3,811,442	\$ 1,993,030
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks								\$ 0	\$ 0
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	\$ 14,545	\$ 0	\$ 13,480					\$ 28,025	\$ 22,544
Trust Due To/From							\$ 1,899	\$ 1,899	\$ 2,345
Distribution Due To/From							\$ 11,079	\$ 11,079	\$ 0
Civil Filing Fee Due To/From							\$ 58,207	\$ 58,207	\$ 37,643
General Due To/From	\$ 854	\$ 0						\$ 854	\$ 29,012
Total Receivables	\$ 15,399	\$ 0	\$ 13,480				\$ 71,184	\$ 100,063	\$ 91,543
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 2,472,977	\$ 839,916	\$ (34,727)				\$ 633,339	\$ 3,911,505	\$ 2,084,574
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 62,042
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 72,038	\$ 72,038	\$ 68,999
Due to Other Courts									
Due to State	\$ 123,943							\$ 123,943	\$ 0
TC145 Liability							\$ 119,250	\$ 119,250	\$ 115,599
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	\$ 173
Interest							\$ 1,159	\$ 1,159	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 123,943	\$ 0	\$ 0				\$ 192,447	\$ 316,390	\$ 246,814
Civil							\$ 42,865	\$ 42,865	\$ 32,963
Criminal							\$ 390,948	\$ 390,948	\$ 134,774
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 1,690	\$ 1,690	\$ 1,363
Miscellaneous Trust									
Total Trust Deposits							\$ 435,503	\$ 435,503	\$ 169,101
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (16,461)							\$ (16,461)	\$ (20,409)
Deferred Compensation Payable	\$ 5,889							\$ 5,889	\$ 1,989
Deductions Payable	\$ 65,851							\$ 65,851	\$ 0
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 55,279		\$ 0					\$ 55,279	\$ (18,420)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 2,357		\$ 7,956				\$ 5,358	\$ 15,671	\$ 14,721
Jury Fees - Non-Interest							\$ 31	\$ 31	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 2,357	\$ 0	\$ 7,956				\$ 5,389	\$ 15,702	\$ 14,721
Total Liabilities	\$ 181,579	\$ 0	\$ 7,956				\$ 633,339	\$ 822,074	\$ 412,216
Total Fund Balance	\$ 2,291,399	\$ 839,916	\$ (42,683)					\$ 3,088,631	\$ 1,672,357
Total Liabilities and Fund Balance	\$ 2,472,977	\$ 839,916	\$ (34,727)				\$ 633,339	\$ 3,911,505	\$ 2,084,574

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 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	\$ 3,333,392	\$ 2,502						\$ 3,335,894		\$ 3,000,545	\$ 6,806,306
Improvement and Modernization Fund										\$ 11,138	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 262,941							\$ 262,941		\$ 55,692	\$ 262,768
Civil Coordination Reimbursement (0150091)	\$ 29,693							\$ 29,693		\$ 14,679	\$ 300,909
MOU Reimbursements (0150010 and General)		\$ 597,418						\$ 597,418			\$ 311,771
Other Miscellaneous											
	\$ 3,626,026	\$ 599,920						\$ 4,225,947		\$ 3,070,916	\$ 7,692,892
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,021					\$ 1,021			\$ 269,331
Other Judicial Council Grants										\$ (10,500)	\$ 20,000
Non-Judicial Council Grants											
			\$ 1,021					\$ 1,021		\$ (10,500)	\$ 289,331
Other Financing Sources											
Interest Income	\$ 9,006	\$ 2,782						\$ 11,788		\$ 16	\$ 2,000
Investment Income											
Donations											
Local Fees	\$ (1,760)	\$ 4,560						\$ 2,800		\$ 14,493	\$ 88,549
Non-Fee Revenues											\$ 2,620
Enhanced Collections											
Escheatment											\$ 1,500
Prior Year Revenue											\$ 78,368
County Program - Restricted	\$ (59,364)	\$ 150						\$ (59,214)		\$ 146	\$ 175,476
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 15							\$ 15		\$ 9	\$ 52,100
	\$ (52,103)	\$ 7,492						\$ (44,611)		\$ (69,121)	\$ 400,613
Total Revenues	\$ 3,573,923	\$ 607,413	\$ 1,021					\$ 4,182,357		\$ 2,991,295	\$ 8,382,836
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 848,976	\$ 8,848	\$ 17,742					\$ 875,565		\$ 880,956	\$ 3,958,469
Temp Help											
Overtime	\$ 1,226							\$ 1,226		\$ 1,032	
Staff Benefits	\$ 609,285	\$ 2,835	\$ 1,385					\$ 613,505		\$ 558,920	\$ 2,646,530
	\$ 1,459,487	\$ 11,683	\$ 19,127					\$ 1,490,297		\$ 1,438,908	\$ 6,604,999
Operating Expenses and Equipment											
General Expense	\$ 50,582	\$ 100	\$ 320					\$ 51,003		\$ 30,881	\$ 200,307
Printing	\$ 1,948							\$ 1,948		\$ 8,839	\$ 17,000
Telecommunications	\$ 7,592							\$ 7,592		\$ 9,701	\$ 56,860
Postage	\$ 27,709							\$ 27,709		\$ 12,476	\$ 42,000
Insurance	\$ 56							\$ 56		\$ 40	\$ 420
In-State Travel										\$ 1,245	\$ 3,000
Out-of-State Travel											
Training	\$ 59							\$ 59		\$ 0	\$ 1,700
Security Services											\$ 1,600
Facility Operations	\$ 14,434							\$ 14,434		\$ 16,485	\$ 94,841
Utilities											
Contracted Services	\$ 142,608	\$ 548	\$ 24,257					\$ 167,413		\$ 135,404	\$ 889,582
Consulting and Professional Services	\$ 340							\$ 340		\$ 75	\$ 12,000
Information Technology	\$ 61,743							\$ 61,743		\$ 7,861	\$ 312,444
Major Equipment	\$ 5,777							\$ 5,777			\$ 37,000
Other Items of Expense	\$ 75							\$ 75		\$ 67	\$ 1,050
	\$ 312,923	\$ 648	\$ 24,577					\$ 338,148		\$ 223,074	\$ 1,869,804
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 193							\$ 193		\$ 4,327	\$ 25,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment											
	\$ 193							\$ 193		\$ 4,327	\$ 25,000
Total Expenditures	\$ 1,772,603	\$ 12,331	\$ 43,704					\$ 1,828,638		\$ 1,666,308	\$ 8,299,804
Excess (Deficit) of Revenues Over Expenditures	\$ 1,801,321	\$ 595,082	\$ (42,683)					\$ 2,353,719		\$ 1,324,987	\$ 83,033
Operating Transfers In (Out)											\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 490,078	\$ 244,834	\$ 0					\$ 734,912	\$ 734,912	\$ 347,370	\$ 347,370
Ending Balance (Deficit)	\$ 2,291,399	\$ 839,916	\$ (42,683)					\$ 3,088,631	\$ 734,912	\$ 1,672,357	\$ 430,403

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

For the month ended September										
	Fiscal Year 2022/23							2021/22		
	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	\$ 249,162	\$ 43,761					\$ 292,923		\$ 299,269	\$ 1,576,794
Traffic & Other Infractions	\$ 55,980	\$ 270					\$ 56,250		\$ 64,398	\$ 367,302
Other Criminal Cases	\$ 176,852	\$ 7,807					\$ 184,659		\$ 146,853	\$ 626,005
Civil	\$ 173,659	\$ 1,895					\$ 175,554		\$ 102,743	\$ 633,660
Family & Children Services	\$ 142,559	\$ 59,376					\$ 201,934		\$ 190,833	\$ 1,049,175
Probate, Guardianship & Mental Health Services		\$ 14					\$ 14		\$ 22	\$ 100
Juvenile Dependency Services	\$ 67,597	\$ 60					\$ 67,657		\$ 63,811	\$ 288,204
Juvenile Delinquency Services										
Other Court Operations	\$ 244,459	\$ 34,951					\$ 279,410		\$ 283,612	\$ 1,114,933
Court Interpreters	\$ 24,734	\$ 68,639					\$ 93,373		\$ 81,821	\$ 461,090
Jury Services		\$ 27,722	\$ 193				\$ 27,915		\$ 21,939	\$ 129,444
Security	\$ 12,977	\$ 1					\$ 12,978		\$ 12,544	\$ 101,794
Trial Court Operations Program	\$ 1,147,979	\$ 244,495	\$ 193				\$ 1,392,667		\$ 1,267,846	\$ 6,348,502
Enhanced Collections	\$ 11,683	\$ 100					\$ 11,783			
Other Non-Court Operations		\$ 49					\$ 49			
Non-Court Operations Program	\$ 11,683	\$ 149					\$ 11,832			
Executive Office	\$ 102,830	\$ 1,999					\$ 104,829		\$ 169,782	\$ 524,539
Fiscal Services	\$ 94,017	\$ 3,127					\$ 97,144		\$ 90,382	\$ 446,593
Human Resources		\$ 4,668					\$ 4,668		\$ 17,654	\$ 106,763
Business & Facilities Services		\$ 4,793					\$ 4,793		\$ 4,977	\$ 30,269
Information Technology	\$ 133,787	\$ 78,917					\$ 212,704		\$ 115,667	\$ 843,138
Court Administration Program	\$ 330,634	\$ 93,504					\$ 424,138		\$ 398,463	\$ 1,951,302
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,490,297	\$ 338,148	\$ 193				\$ 1,828,638		\$ 1,666,308	\$ 8,299,804