

**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

10/11/2024

\_\_\_\_\_  
Date

Mendocino

\_\_\_\_\_  
Court

2024-25 Q1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Mendocino

Court

2024-25 Q1

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Mendocino

Court

2024-25 Q1

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup> Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	53.70	53.70			

<sup>1</sup> 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 September											
Fiscal Year 2024/25											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	2023/24	
	General	Special Revenue		Capital Project	Debt Service					Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Non-Grant	Grant								
<b>ASSETS</b>											
Operations	\$ (514,734)	\$ 552,324	\$ (72,959)				\$ 19,818	\$ (15,551)	\$ (148,869)		
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Jury											
Revolving											
Other											
Distribution							\$ (330,793)	\$ (330,793)	\$ (656,852)		
Civil Filing Fees							\$ (5,576)	\$ (5,576)	\$ (8,774)		
Trust							\$ (12,346)	\$ (12,346)	\$ (37,251)		
Credit Card											
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850		
Cash with County							\$ 0	\$ 0	\$ 0		
Cash Outside of the JCC											
Cash Held with the JCC											
Cash Equivalents	\$ 3,004,192						\$ 1,964,007	\$ 4,968,198	\$ 4,305,709		
<b>Total Cash and Cash Equivalents</b>	<b>\$ 2,493,307</b>	<b>\$ 552,324</b>	<b>\$ (72,959)</b>				<b>\$ 1,635,110</b>	<b>\$ 4,607,782</b>	<b>\$ 3,457,812</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											
Due From State	\$ 725	\$ 0	\$ 25,218					\$ 25,943	\$ 22,446		
Trust Due To/From							\$ 11,571	\$ 11,571	\$ 4,128		
Distribution Due To/From							\$ 0	\$ 0	\$ 6,795		
Civil Filing Fee Due To/From							\$ 58,412	\$ 58,412	\$ 22,964		
General Due To/From	\$ 4,796	\$ 120						\$ 4,916	\$ 3,801		
<b>Total Receivables</b>	<b>\$ 5,521</b>	<b>\$ 120</b>	<b>\$ 25,218</b>				<b>\$ 69,983</b>	<b>\$ 100,842</b>	<b>\$ 60,133</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>\$ 2,498,828</b>	<b>\$ 552,444</b>	<b>\$ (47,741)</b>				<b>\$ 1,705,093</b>	<b>\$ 4,708,624</b>	<b>\$ 3,517,945</b>		
<b>LIABILITIES AND FUND BALANCES</b>											
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Accounts Payable - General	\$ 1,307	\$ 0	\$ 0				\$ 0	\$ 1,307	\$ 210		
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 74,899	\$ 74,899	\$ 37,687		
Due to Other Courts	\$ 0							\$ 0	\$ 0		
Due to State	\$ 133,316							\$ 133,316	\$ 222,871		
TC145 Liability							\$ 67,401	\$ 67,401	\$ 28,406		
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 174		
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0		
Due to Other Public Agencies											
Sales and Use Tax	\$ 0							\$ 0	\$ 2		
Interest							\$ 7,549	\$ 7,549	\$ 4,868		
Miscellaneous Accts. Pay. and Accrued Liab.											
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 134,623</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 149,849</b>	<b>\$ 284,472</b>	<b>\$ 292,217</b>		
Civil							\$ 519,419	\$ 519,419	\$ 140,425		
Criminal							\$ 1,005,676	\$ 1,005,676	\$ 335,909		
Unreconciled - Civil and Criminal											
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0		
Trust Interest Payable							\$ 24,719	\$ 24,719	\$ 8,245		
Miscellaneous Trust											
<b>Total Trust Deposits</b>							<b>\$ 1,549,814</b>	<b>\$ 1,549,814</b>	<b>\$ 484,579</b>		
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Benefits Payable	\$ (93,701)							\$ (93,701)	\$ (28,959)		
Deferred Compensation Payable	\$ 10,756							\$ 10,756	\$ 7,238		
Deductions Payable	\$ 147,592							\$ 147,592	\$ 0		
Payroll Clearing	\$ (2,127)							\$ (2,127)	\$ 0		
<b>Total Payroll Liabilities</b>	<b>\$ 62,520</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 62,520</b>	<b>\$ (21,720)</b>		
Revenue Collected in Advance									\$ 0		
Liabilities For Deposits	\$ 7,802		\$ 7,956				\$ 5,405	\$ 21,163	\$ 17,267		
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 31		
Fees - Partial Payment & Overpayment							\$ 24	\$ 24			
Uncleared Collections											
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0		
<b>Total Other Liabilities</b>	<b>\$ 7,802</b>		<b>\$ 7,956</b>				<b>\$ 5,429</b>	<b>\$ 21,188</b>	<b>\$ 17,298</b>		
<b>Total Liabilities</b>	<b>\$ 204,945</b>	<b>\$ 0</b>	<b>\$ 7,956</b>				<b>\$ 1,705,093</b>	<b>\$ 1,917,994</b>	<b>\$ 772,374</b>		
<b>Total Fund Balance</b>	<b>\$ 2,293,883</b>	<b>\$ 552,444</b>	<b>\$ (55,697)</b>					<b>\$ 2,790,630</b>	<b>\$ 2,745,571</b>		
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,498,828</b>	<b>\$ 552,444</b>	<b>\$ (47,741)</b>				<b>\$ 1,705,093</b>	<b>\$ 4,708,624</b>	<b>\$ 3,517,945</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 September											
	Fiscal Year 2024/25							2023/24			
	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	\$ 3,613,479	\$ 2,585						\$ 3,616,064		\$ 3,495,060	\$ 7,575,555
Improvement and Modernization Fund										\$ 11,138	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ (113,657)							\$ (113,657)		\$ 23,680	\$ 449,213
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 3,096							\$ 3,096		\$ 38,230	\$ 314,968
Other Miscellaneous		\$ 200,000						\$ 200,000		\$ 420,892	\$ 732,662
	<b>\$ 3,502,918</b>	<b>\$ 202,585</b>						<b>\$ 3,705,504</b>		<b>\$ 3,977,862</b>	<b>\$ 9,083,536</b>
Grants											
AB 1058 Commissioner/Facilitator											\$ 261,183
Other Judicial Council Grants										\$ 0	\$ 20,111
Non-Judicial Council Grants										\$ 0	\$ 120,000
										<b>\$ 0</b>	<b>\$ 401,294</b>
Other Financing Sources											
Interest Income	\$ 34,698	\$ 127						\$ 34,825		\$ 54,272	\$ 133,800
Investment Income											
Donations											
Local Fees	\$ 1,805	\$ 5,094						\$ 6,899		\$ 2,974	\$ 110,800
Non-Fee Revenues										\$ 2,614	\$ 2,614
Enhanced Collections		\$ 15,536						\$ 15,536		\$ 269,255	\$ 269,255
Escheatment											\$ 1,000
Prior Year Revenue	\$ 750							\$ 750		\$ 2,086	\$ 3,335
County Program - Restricted		\$ 114						\$ 114		\$ 54	\$ 262,230
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 64							\$ 64		\$ 5	\$ 15
	<b>\$ 37,317</b>	<b>\$ 20,871</b>						<b>\$ 58,187</b>		<b>\$ 62,005</b>	<b>\$ 783,049</b>
<b>Total Revenues</b>	<b>\$ 3,540,235</b>	<b>\$ 223,456</b>						<b>\$ 3,763,691</b>		<b>\$ 4,039,867</b>	<b>\$ 10,267,879</b>
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 761,330	\$ 29,581	\$ 25,143					\$ 816,054		\$ 841,979	\$ 4,653,088
Temp Help											
Overtime	\$ 481							\$ 481		\$ 507	
Staff Benefits	\$ 611,806	\$ 18,970	\$ 1,923					\$ 632,702		\$ 647,322	\$ 2,982,406
	<b>\$ 1,373,619</b>	<b>\$ 48,551</b>	<b>\$ 27,067</b>					<b>\$ 1,449,236</b>		<b>\$ 1,489,808</b>	<b>\$ 7,635,494</b>
Operating Expenses and Equipment											
General Expense	\$ 34,686	\$ 443	\$ 786					\$ 35,915		\$ 32,077	\$ 205,374
Printing	\$ 18,357							\$ 18,357		\$ 14,185	\$ 60,064
Telecommunications	\$ 9,739							\$ 9,739		\$ 8,722	\$ 56,900
Postage	\$ 2,404	\$ 402						\$ 2,806		\$ 1,707	\$ 39,100
Insurance	\$ 44							\$ 44		\$ 42	\$ 250
In-State Travel	\$ 606		\$ 2,089					\$ 2,695		\$ 2,245	\$ 2,348
Out-of-State Travel	\$ 335							\$ 335			
Training	\$ 24,953		\$ 1,220					\$ 26,173		\$ 943	\$ 1,175
Security Services											
Facility Operations	\$ 16,396							\$ 16,396		\$ 14,118	\$ 94,345
Utilities											
Contracted Services	\$ 188,736							\$ 217,579		\$ 302,260	\$ 1,512,753
Consulting and Professional Services	\$ 6,020	\$ 4,308	\$ 24,535					\$ 6,020		\$ 7,545	\$ 25,000
Information Technology	\$ 14,321	\$ 864						\$ 15,185		\$ 87,157	\$ 480,145
Major Equipment	\$ 148,201							\$ 148,201			\$ 21,000
Other Items of Expense	\$ 145							\$ 145		\$ 159	\$ 1,392
	<b>\$ 464,942</b>	<b>\$ 6,018</b>	<b>\$ 28,630</b>					<b>\$ 499,589</b>		<b>\$ 471,160</b>	<b>\$ 2,499,846</b>
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,403							\$ 4,403		\$ 1,777	\$ 23,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											\$ 47,930
Prior Year Expense Adjustment											
	<b>\$ 4,403</b>							<b>\$ 4,403</b>		<b>\$ 1,777</b>	<b>\$ 70,930</b>
<b>Total Expenditures</b>	<b>\$ 1,842,964</b>	<b>\$ 54,568</b>	<b>\$ 55,697</b>					<b>\$ 1,953,229</b>		<b>\$ 1,962,745</b>	<b>\$ 10,206,270</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 1,697,271	\$ 168,887	\$ (55,697)					\$ 1,810,462		\$ 2,077,122	\$ 61,609
Operating Transfers In (Out)											\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 596,612	\$ 383,556	\$ 0					\$ 980,168	\$ 980,168	\$ 668,449	\$ 668,449
Ending Balance (Deficit)	<b>\$ 2,293,883</b>	<b>\$ 552,444</b>	<b>\$ (55,697)</b>					<b>\$ 2,790,630</b>	<b>\$ 980,168</b>	<b>\$ 2,745,571</b>	<b>\$ 730,058</b>

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

		For the month ended September						2023/24		
		Fiscal Year 2024/25								
PROGRAM EXPENDITURES:	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)
Judges & Courtroom Support	\$ 228,843	\$ 224,767					\$ 453,610		\$ 365,030	\$ 1,877,715
Traffic & Other Infractions	\$ 68,324	\$ 216					\$ 68,541		\$ 69,645	\$ 325,836
Other Criminal Cases	\$ 195,556	\$ 1,750					\$ 197,306		\$ 249,378	\$ 1,312,326
Civil	\$ 148,003	\$ 1,264					\$ 149,267		\$ 161,859	\$ 708,862
Family & Children Services	\$ 169,249	\$ 43,092					\$ 212,341		\$ 196,924	\$ 1,049,871
Probate, Guardianship & Mental Health Services									\$ 299	\$ 300
Juvenile Delinquency Services									\$ 16,448	\$ 166,560
Other Court Operations	\$ 225,713	\$ 58,674					\$ 284,387		\$ 270,311	\$ 1,249,621
Court Interpreters	\$ 23,840	\$ 113,432					\$ 113,432		\$ 192,136	\$ 633,000
Jury Services	\$ 9,260	\$ 2,151	\$ 4,403				\$ 30,394		\$ 28,732	\$ 193,163
Security	\$ 1,068,788	\$ 445,347					\$ 9,260		\$ 14,678	\$ 79,387
Enhanced Collections	\$ 47,553	\$ 5,397					\$ 52,950		\$ 49,367	\$ 475,623
Other Non-Court Operations	\$ 47,553	\$ 5,397					\$ 52,950		\$ 49,367	\$ 475,623
Non-Court Operations Program	\$ 47,553	\$ 5,397					\$ 52,950		\$ 49,367	\$ 475,623
Executive Office	\$ 106,287	\$ 485					\$ 106,772		\$ 28,540	\$ 493,708
Fiscal Services	\$ 83,774	\$ 2,708					\$ 86,481		\$ 85,980	\$ 477,389
Human Resources	\$ 5,379	\$ 5,599					\$ 5,379		\$ 6,472	\$ 28,017
Business & Facilities Services	\$ 142,834	\$ 34,676					\$ 5,599		\$ 4,019	\$ 29,116
Information Technology	\$ 332,895	\$ 48,846					\$ 177,510		\$ 222,925	\$ 1,107,776
Court Administration Program	\$ 332,895	\$ 48,846					\$ 381,741		\$ 347,936	\$ 2,134,006
Expenditures Not Distributed or Posted to a Program Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,449,236	\$ 499,589	\$ 4,403				\$ 1,953,229		\$ 1,962,745	\$ 10,206,270