

## 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

10/23/2025

\_\_\_\_\_  
Date

Mendocino

\_\_\_\_\_  
Court

2025-26 Q1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Mendocino  
\_\_\_\_\_  
Court  
  
2025-26 Q1  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

**FOOTNOTES**

QUARTERLY FINANCIAL STATEMENT  
Authorized/Filled Positions

Mendocino  
\_\_\_\_\_  
Court  
  
2025-26 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 | 55.40                                                   | 54.65                   |             |             |             |

<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 2025/26           |                 |             |                 |              |                   |                 | 2024/25                              |                                      |
|                                             | Governmental Funds            |                 |             |                 |              | Proprietary Funds | Fiduciary Funds | Total Funds<br>(Info. Purposes Only) | Total Funds<br>(Info. Purposes Only) |
|                                             | General                       | Special Revenue |             | Capital Project | Debt Service |                   |                 |                                      |                                      |
|                                             |                               | Non-Grant       | Grant       |                 |              |                   |                 |                                      |                                      |
| ASSETS                                      |                               |                 |             |                 |              |                   |                 |                                      |                                      |
| Operations                                  | \$ (575,353)                  | \$ 606,215      | \$ (39,239) |                 |              |                   | \$ 8,050        | \$ (328)                             | \$ (15,551)                          |
| Payroll                                     | \$ 0                          | \$ 0            | \$ 0        |                 |              |                   |                 | \$ 0                                 | \$ 0                                 |
| Jury                                        |                               |                 |             |                 |              |                   |                 |                                      |                                      |
| Revolving                                   |                               |                 |             |                 |              |                   |                 |                                      |                                      |
| Other                                       |                               |                 |             |                 |              |                   |                 |                                      |                                      |
| Distribution                                |                               |                 |             |                 |              |                   | \$ (283,016)    | \$ (283,016)                         | \$ (330,793)                         |
| Civil Filing Fees                           |                               |                 |             |                 |              |                   | \$ (1,155)      | \$ (1,155)                           | \$ (5,576)                           |
| Trust                                       |                               |                 |             |                 |              |                   | \$ (17,480)     | \$ (17,480)                          | \$ (12,346)                          |
| 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                            | \$ 2,460,887                  |                 |             |                 |              |                   | \$ 903,879      | \$ 3,364,765                         | \$ 4,968,198                         |
| Total Cash and Cash Equivalents             | \$ 1,889,383                  | \$ 606,215      | \$ (39,239) |                 |              |                   | \$ 610,279      | \$ 3,066,637                         | \$ 4,607,782                         |
| 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                              | \$ 25,695                     | \$ 0            | \$ 55,927   |                 |              |                   |                 | \$ 81,622                            | \$ 25,943                            |
| Trust Due To/From                           |                               |                 |             |                 |              |                   | \$ 0            | \$ 0                                 | \$ 11,571                            |
| Distribution Due To/From                    |                               |                 |             |                 |              |                   | \$ 4            | \$ 4                                 | \$ 0                                 |
| Civil Filing Fee Due To/From                |                               |                 |             |                 |              |                   | \$ 0            | \$ 0                                 | \$ 58,412                            |
| General Due To/From                         | \$ 4,604                      | \$ 14,363       |             |                 |              |                   |                 | \$ 18,967                            | \$ 4,916                             |
| Total Receivables                           | \$ 30,299                     | \$ 14,363       | \$ 55,927   |                 |              |                   | \$ 4            | \$ 100,594                           | \$ 100,842                           |
| Prepaid Expenses - General                  |                               |                 |             |                 |              |                   |                 |                                      | \$ 0                                 |
| Salary and Travel Advances                  |                               |                 |             |                 |              |                   |                 |                                      |                                      |
| Counties                                    |                               |                 |             |                 |              |                   |                 |                                      |                                      |
| Total Prepaid Expenses                      |                               |                 |             |                 |              |                   |                 |                                      | \$ 0                                 |
| Other Assets                                |                               |                 |             |                 |              |                   |                 |                                      |                                      |
| Total Other Assets                          |                               |                 |             |                 |              |                   |                 |                                      |                                      |
| Total Assets                                | \$ 1,919,682                  | \$ 620,578      | \$ 16,688   |                 |              |                   | \$ 610,283      | \$ 3,167,231                         | \$ 4,708,624                         |
| LIABILITIES AND FUND BALANCES               |                               |                 |             |                 |              |                   |                 |                                      |                                      |
| Accrued Liabilities                         | \$ 0                          | \$ 0            | \$ 0        |                 |              |                   |                 | \$ 0                                 | \$ 0                                 |
| Accounts Payable - General                  | \$ 1,892                      | \$ 0            | \$ 0        |                 |              |                   | \$ 0            | \$ 1,892                             | \$ 1,307                             |
| Due to Other Funds                          | \$ 4                          | \$ 0            | \$ 0        |                 |              |                   | \$ 18,967       | \$ 18,971                            | \$ 74,899                            |
| Due to Other Courts                         | \$ 0                          |                 | \$ 0        |                 |              |                   |                 | \$ 0                                 | \$ 0                                 |
| Due to State                                | \$ 30,407                     | \$ 1            |             |                 |              |                   |                 | \$ 30,408                            | \$ 133,316                           |
| TC145 Liability                             |                               |                 |             |                 |              |                   | \$ 70,749       | \$ 70,749                            | \$ 67,401                            |
| 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                                 | \$ 0                                 |
| Interest                                    |                               |                 |             |                 |              |                   | \$ 3,735        | \$ 3,735                             | \$ 7,549                             |
| Miscellaneous Accts. Pay. and Accrued Liab. |                               |                 |             |                 |              |                   |                 |                                      |                                      |
| Total Accounts Payable and Accrued Liab.    | \$ 32,303                     | \$ 1            | \$ 0        |                 |              |                   | \$ 93,451       | \$ 125,756                           | \$ 284,472                           |
| Civil                                       |                               |                 |             |                 |              |                   | \$ 349,299      | \$ 349,299                           | \$ 519,419                           |
| Criminal                                    |                               |                 |             |                 |              |                   | \$ 114,167      | \$ 114,167                           | \$ 1,005,676                         |
| Unreconciled - Civil and Criminal           |                               |                 |             |                 |              |                   |                 |                                      |                                      |
| Trust Held Outside of the JCC               |                               |                 |             |                 |              |                   | \$ 0            | \$ 0                                 | \$ 0                                 |
| Trust Interest Payable                      |                               |                 |             |                 |              |                   | \$ 50,928       | \$ 50,928                            | \$ 24,719                            |
| Miscellaneous Trust                         |                               |                 |             |                 |              |                   |                 |                                      |                                      |
| Total Trust Deposits                        |                               |                 |             |                 |              |                   | \$ 514,394      | \$ 514,394                           | \$ 1,549,814                         |
| Accrued Payroll                             | \$ 0                          | \$ 0            | \$ 0        |                 |              |                   |                 | \$ 0                                 | \$ 0                                 |
| Benefits Payable                            | \$ (20,365)                   |                 |             |                 |              |                   |                 | \$ (20,365)                          | \$ (93,701)                          |
| Deferred Compensation Payable               | \$ 3,067                      |                 |             |                 |              |                   |                 | \$ 3,067                             | \$ 10,756                            |
| Deductions Payable                          | \$ 79,667                     |                 |             |                 |              |                   |                 | \$ 79,667                            | \$ 147,592                           |
| Payroll Clearing                            | \$ 0                          |                 |             |                 |              |                   |                 | \$ 0                                 | \$ (2,127)                           |
| Total Payroll Liabilities                   | \$ 62,368                     | \$ 0            | \$ 0        |                 |              |                   |                 | \$ 62,368                            | \$ 62,520                            |
| Revenue Collected in Advance                | \$ 0                          |                 |             |                 |              |                   |                 | \$ 0                                 |                                      |
| Liabilities For Deposits                    | \$ 6,479                      |                 | \$ 7,956    |                 |              |                   | \$ 2,409        | \$ 16,844                            | \$ 21,163                            |
| Jury Fees - Non-Interest                    |                               |                 |             |                 |              |                   | \$ 0            | \$ 0                                 | \$ 0                                 |
| Fees - Partial Payment & Overpayment        |                               |                 |             |                 |              |                   | \$ 29           | \$ 29                                | \$ 24                                |
| Uncleared Collections                       |                               |                 |             |                 |              |                   |                 |                                      |                                      |
| Other Miscellaneous Liabilities             | \$ 0                          |                 |             |                 |              |                   |                 | \$ 0                                 | \$ 0                                 |
| Total Other Liabilities                     | \$ 6,479                      |                 | \$ 7,956    |                 |              |                   | \$ 2,438        | \$ 16,873                            | \$ 21,188                            |
| Total Liabilities                           | \$ 101,151                    | \$ 1            | \$ 7,956    |                 |              |                   | \$ 610,283      | \$ 719,391                           | \$ 1,917,994                         |
| Total Fund Balance                          | \$ 1,818,532                  | \$ 620,577      | \$ 8,732    |                 |              |                   |                 | \$ 2,447,840                         | \$ 2,790,630                         |
| Total Liabilities and Fund Balance          | \$ 1,919,682                  | \$ 620,578      | \$ 16,688   |                 |              |                   | \$ 610,283      | \$ 3,167,231                         | \$ 4,708,624                         |

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 2025/26                                   |                     |                              |                  |                  |              |                   |                 |                                      |                            | 2024/25                              |                          |
|                                                       | Governmental Funds  |                              |                  |                  |              | Proprietary Funds | Fiduciary Funds | Total Funds<br>(Info. Purposes Only) | Current Budget<br>(Annual) | Total Funds<br>(Info. Purposes Only) | Final Budget<br>(Annual) |
|                                                       | General             | Special Revenue<br>Non-Grant | Grant            | Capital Projects | Debt Service |                   |                 |                                      |                            |                                      |                          |
| <b>REVENUES</b>                                       |                     |                              |                  |                  |              |                   |                 |                                      |                            |                                      |                          |
| State Financing Sources                               |                     |                              |                  |                  |              |                   |                 |                                      |                            |                                      |                          |
| Trial Court Trust Fund                                | \$ 2,656,104        | \$ 2,606                     |                  |                  |              |                   |                 | \$ 2,658,710                         | \$ 8,323,242               | \$ 3,616,064                         | \$ 7,635,551             |
| Improvement and Modernization Fund                    | \$ 0                |                              |                  |                  |              |                   |                 | \$ 0                                 | \$ 11,489                  |                                      | \$ 11,489                |
| Judges' Compensation (0150019)                        |                     |                              |                  |                  |              |                   |                 |                                      |                            |                                      |                          |
| Court Interpreter (0150037)                           | \$ 143,369          |                              |                  |                  |              |                   |                 | \$ 143,369                           | \$ 572,725                 | \$ (113,657)                         | \$ 496,370               |
| Civil Coordination Reimbursement (0150091)            | \$ 6,709            |                              |                  |                  |              |                   |                 | \$ 6,709                             | \$ 230,604                 | \$ 3,096                             | \$ 426,374               |
| MOU Reimbursements (0150010 and General)              | \$ 95,474           | \$ 185,500                   |                  |                  |              |                   |                 | \$ 280,974                           | \$ 592,685                 | \$ 200,000                           | \$ 511,771               |
| Other Miscellaneous                                   |                     |                              |                  |                  |              |                   |                 |                                      |                            |                                      |                          |
|                                                       | \$ 2,901,655        | \$ 188,106                   |                  |                  |              |                   |                 | \$ 3,089,761                         | \$ 9,730,744               | \$ 3,705,504                         | \$ 9,081,555             |
| Grants                                                |                     |                              |                  |                  |              |                   |                 |                                      |                            |                                      |                          |
| AB 1058 Commissioner/Facilitator                      |                     |                              | \$ 0             |                  |              |                   |                 | \$ 0                                 | \$ 253,890                 |                                      | \$ 261,183               |
| Other Judicial Council Grants                         |                     |                              |                  |                  |              |                   |                 |                                      | \$ 23,095                  |                                      | \$ 23,093                |
| Non-Judicial Council Grants                           |                     |                              | \$ 33,758        |                  |              |                   |                 | \$ 33,758                            | \$ 120,000                 |                                      | \$ 120,000               |
|                                                       |                     |                              | \$ 33,758        |                  |              |                   |                 | \$ 33,758                            | \$ 396,985                 |                                      | \$ 404,276               |
| Other Financing Sources                               |                     |                              |                  |                  |              |                   |                 |                                      |                            |                                      |                          |
| Interest Income                                       | \$ 16,612           | \$ 145                       |                  |                  |              |                   |                 | \$ 16,757                            | \$ 159,330                 | \$ 34,825                            | \$ 150,590               |
| Investment Income                                     |                     |                              |                  |                  |              |                   |                 |                                      |                            |                                      |                          |
| Donations                                             |                     |                              |                  |                  |              |                   |                 |                                      |                            |                                      |                          |
| Local Fees                                            | \$ 7,077            | \$ 3,989                     |                  |                  |              |                   |                 | \$ 11,067                            | \$ 99,950                  | \$ 6,899                             | \$ 273,120               |
| Non-Fee Revenues                                      | \$ 175              |                              |                  |                  |              |                   |                 | \$ 175                               | \$ 3,500                   |                                      | \$ 2,500                 |
| Enhanced Collections                                  |                     | \$ 40,826                    |                  |                  |              |                   |                 | \$ 40,826                            | \$ 371,204                 | \$ 15,536                            | \$ 328,318               |
| Escheatment                                           | \$ 7,269            |                              |                  |                  |              |                   |                 | \$ 7,269                             | \$ 4,500                   |                                      |                          |
| Prior Year Revenue                                    | \$ 2,442            |                              |                  |                  |              |                   |                 | \$ 2,442                             |                            | \$ 750                               |                          |
| County Program - Restricted                           | \$ (120,304)        | \$ 98                        |                  |                  |              |                   |                 | \$ (120,206)                         | \$ 81,800                  | \$ 114                               | \$ 156,032               |
| Reimbursement Other                                   |                     |                              |                  |                  |              |                   |                 |                                      |                            |                                      |                          |
| Sale of Fixed Assets                                  |                     |                              |                  |                  |              |                   |                 |                                      |                            |                                      |                          |
| Other Miscellaneous                                   | \$ 31               |                              |                  |                  |              |                   |                 | \$ 31                                | \$ 500                     | \$ 64                                | \$ 200                   |
|                                                       | \$ (86,699)         | \$ 45,058                    |                  |                  |              |                   |                 | \$ (41,640)                          | \$ 720,784                 | \$ 58,187                            | \$ 910,760               |
| <b>Total Revenues</b>                                 | <b>\$ 2,814,958</b> | <b>\$ 233,164</b>            | <b>\$ 33,758</b> |                  |              |                   |                 | <b>\$ 3,081,879</b>                  | <b>\$ 10,848,513</b>       | <b>\$ 3,763,691</b>                  | <b>\$ 10,396,591</b>     |
| <b>EXPENDITURES</b>                                   |                     |                              |                  |                  |              |                   |                 |                                      |                            |                                      |                          |
| Personnel Services                                    |                     |                              |                  |                  |              |                   |                 |                                      |                            |                                      |                          |
| Salaries - Permanent                                  | \$ 914,706          | \$ 32,826                    | \$ 0             |                  |              |                   |                 | \$ 947,531                           | \$ 4,856,700               | \$ 816,054                           | \$ 4,576,704             |
| Temp Help                                             |                     |                              |                  |                  |              |                   |                 |                                      |                            |                                      |                          |
| Overtime                                              | \$ 3,989            |                              |                  |                  |              |                   |                 | \$ 3,989                             |                            | \$ 481                               |                          |
| Staff Benefits                                        | \$ 672,905          | \$ 22,077                    |                  |                  |              |                   |                 | \$ 694,982                           | \$ 3,201,103               | \$ 632,702                           | \$ 3,336,274             |
|                                                       | \$ 1,591,600        | \$ 54,903                    | \$ 0             |                  |              |                   |                 | \$ 1,646,503                         | \$ 8,057,802               | \$ 1,449,236                         | \$ 7,912,978             |
| Operating Expenses and Equipment                      |                     |                              |                  |                  |              |                   |                 |                                      |                            |                                      |                          |
| General Expense                                       | \$ 33,194           | \$ 121                       | \$ 842           |                  |              |                   |                 | \$ 34,158                            | \$ 211,533                 | \$ 35,915                            | \$ 358,018               |
| Printing                                              | \$ 19,951           |                              |                  |                  |              |                   |                 | \$ 19,951                            | \$ 55,580                  | \$ 18,357                            | \$ 48,000                |
| Telecommunications                                    | \$ 11,359           |                              |                  |                  |              |                   |                 | \$ 11,359                            | \$ 71,897                  | \$ 9,739                             | \$ 60,900                |
| Postage                                               | \$ 5,533            | \$ 1,597                     |                  |                  |              |                   |                 | \$ 7,129                             | \$ 42,230                  | \$ 2,806                             | \$ 24,200                |
| Insurance                                             |                     |                              |                  |                  |              |                   |                 |                                      | \$ 585                     | \$ 44                                | \$ 350                   |
| In-State Travel                                       |                     |                              | \$ 2,339         |                  |              |                   |                 | \$ 2,339                             | \$ 12,332                  | \$ 2,695                             | \$ 5,961                 |
| Out-of-State Travel                                   |                     |                              |                  |                  |              |                   |                 |                                      | \$ 2,930                   | \$ 335                               |                          |
| Training                                              | \$ 488              |                              | \$ 1,325         |                  |              |                   |                 | \$ 1,813                             | \$ 129,150                 | \$ 26,173                            | \$ 3,370                 |
| Security Services                                     |                     |                              |                  |                  |              |                   |                 |                                      |                            |                                      |                          |
| Facility Operations                                   | \$ 18,416           |                              |                  |                  |              |                   |                 | \$ 18,416                            | \$ 109,651                 | \$ 16,396                            | \$ 102,083               |
| Utilities                                             |                     |                              |                  |                  |              |                   |                 |                                      |                            |                                      |                          |
| Contracted Services                                   | \$ 136,530          | \$ 7,578                     | \$ 20,520        |                  |              |                   |                 | \$ 164,628                           | \$ 1,366,450               | \$ 217,579                           | \$ 1,036,347             |
| Consulting and Professional Services                  | \$ 500              |                              |                  |                  |              |                   |                 | \$ 500                               | \$ 25,000                  | \$ 6,020                             | \$ 30,000                |
| Information Technology                                | \$ 36,965           | \$ 320                       |                  |                  |              |                   |                 | \$ 37,286                            | \$ 463,595                 | \$ 15,185                            | \$ 499,823               |
| Major Equipment                                       | \$ 63,443           |                              |                  |                  |              |                   |                 | \$ 63,443                            | \$ 110,020                 | \$ 148,201                           | \$ 148,202               |
| Other Items of Expense                                | \$ 139              |                              |                  |                  |              |                   |                 | \$ 139                               | \$ 915                     | \$ 145                               | \$ 1,540                 |
|                                                       | \$ 326,519          | \$ 9,616                     | \$ 25,026        |                  |              |                   |                 | \$ 361,161                           | \$ 2,601,869               | \$ 499,589                           | \$ 2,318,794             |
| Special Items of Expense                              |                     |                              |                  |                  |              |                   |                 |                                      |                            |                                      |                          |
| Grand Jury                                            |                     |                              |                  |                  |              |                   |                 |                                      |                            |                                      |                          |
| Jury Costs                                            | \$ 8,601            |                              |                  |                  |              |                   |                 | \$ 8,601                             | \$ 39,000                  | \$ 4,403                             | \$ 32,000                |
| Judgements, Settlements and Claims                    |                     |                              |                  |                  |              |                   |                 |                                      |                            |                                      |                          |
| Debt Service                                          |                     |                              |                  |                  |              |                   |                 |                                      |                            |                                      |                          |
| Other                                                 |                     |                              |                  |                  |              |                   |                 |                                      |                            |                                      |                          |
| Capital Costs                                         |                     |                              |                  |                  |              |                   |                 |                                      |                            |                                      |                          |
| Internal Cost Recovery                                |                     |                              |                  |                  |              |                   |                 |                                      | \$ 55,787                  |                                      | \$ 57,610                |
| Prior Year Expense Adjustment                         |                     |                              |                  |                  |              |                   |                 |                                      |                            |                                      |                          |
|                                                       | \$ 8,601            |                              |                  |                  |              |                   |                 | \$ 8,601                             | \$ 94,787                  | \$ 4,403                             | \$ 89,610                |
| <b>Total Expenditures</b>                             | <b>\$ 1,926,719</b> | <b>\$ 64,519</b>             | <b>\$ 25,026</b> |                  |              |                   |                 | <b>\$ 2,016,264</b>                  | <b>\$ 10,754,458</b>       | <b>\$ 1,953,229</b>                  | <b>\$ 10,321,382</b>     |
| <b>Excess (Deficit) of Revenues Over Expenditures</b> | <b>\$ 888,238</b>   | <b>\$ 168,645</b>            | <b>\$ 8,732</b>  |                  |              |                   |                 | <b>\$ 1,065,615</b>                  | <b>\$ 94,054</b>           | <b>\$ 1,810,462</b>                  | <b>\$ 75,209</b>         |
| Operating Transfers In (Out)                          |                     |                              |                  |                  |              |                   |                 |                                      | \$ 0                       |                                      | \$ 0                     |
| Fund Balance (Deficit)                                |                     |                              |                  |                  |              |                   |                 |                                      |                            |                                      |                          |
| Beginning Balance (Deficit)                           | \$ 930,294          | \$ 451,932                   | \$ 0             |                  |              |                   |                 | \$ 1,382,225                         | \$ 1,382,225               | \$ 980,168                           | \$ 980,168               |
| Ending Balance (Deficit)                              | \$ 1,818,532        | \$ 620,577                   | \$ 8,732         |                  |              |                   |                 | \$ 2,447,840                         | \$ 1,476,280               | \$ 2,790,630                         | \$ 1,055,377             |

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

| For the month ended September                       |                     |                                  |                          |               |                        |                               |                      |                         |                      |                       |
|-----------------------------------------------------|---------------------|----------------------------------|--------------------------|---------------|------------------------|-------------------------------|----------------------|-------------------------|----------------------|-----------------------|
| Fiscal Year 2025/26                                 |                     |                                  |                          |               |                        |                               |                      |                         | 2024/25              |                       |
|                                                     | 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) |
| <b>PROGRAM EXPENDITURES:</b>                        |                     |                                  |                          |               |                        |                               |                      |                         |                      |                       |
| Judges & Courtroom Support                          | \$ 228,117          | \$ 71,006                        |                          |               |                        |                               | \$ 299,123           | \$ 1,651,919            | \$ 453,610           | \$ 2,031,156          |
| Traffic & Other Infractions                         | \$ 75,474           | \$ 230                           |                          |               |                        |                               | \$ 75,704            | \$ 378,283              | \$ 68,541            | \$ 339,893            |
| Other Criminal Cases                                | \$ 246,832          | \$ 2,870                         |                          |               |                        |                               | \$ 249,702           | \$ 1,326,178            | \$ 197,306           | \$ 1,313,841          |
| Civil                                               | \$ 177,706          | \$ 849                           |                          |               |                        |                               | \$ 178,555           | \$ 784,415              | \$ 149,267           | \$ 735,548            |
| Family & Children Services                          | \$ 165,431          | \$ 50,210                        |                          |               |                        |                               | \$ 215,641           | \$ 1,232,256            | \$ 212,341           | \$ 1,089,306          |
| Probate, Guardianship & Mental Health Services      |                     |                                  |                          |               |                        |                               |                      |                         | \$ 1,250             |                       |
| Juvenile Dependency Services                        |                     |                                  |                          |               |                        |                               |                      | \$ 166,226              |                      | \$ 176,522            |
| Juvenile Delinquency Services                       |                     |                                  |                          |               |                        |                               |                      |                         |                      |                       |
| Other Court Operations                              | \$ 216,791          | \$ 50,788                        |                          |               |                        |                               | \$ 267,579           | \$ 1,443,804            | \$ 284,387           | \$ 1,330,885          |
| Court Interpreters                                  | \$ 40,193           | \$ 46,141                        |                          |               |                        |                               | \$ 86,334            | \$ 559,837              | \$ 113,432           | \$ 405,866            |
| Jury Services                                       | \$ 27,744           | \$ 4,633                         | \$ 8,601                 |               |                        |                               | \$ 40,977            | \$ 177,960              | \$ 30,394            | \$ 205,391            |
| Security                                            | \$ 11,618           | \$ 63,528                        |                          |               |                        |                               | \$ 75,146            | \$ 143,298              | \$ 9,260             | \$ 69,946             |
| Trial Court Operations Program                      | \$ 1,189,905        | \$ 290,255                       | \$ 8,601                 |               |                        |                               | \$ 1,488,761         | \$ 7,864,176            | \$ 1,518,538         | \$ 7,699,604          |
| Enhanced Collections                                | \$ 52,490           | \$ 8,857                         |                          |               |                        |                               | \$ 61,347            | \$ 371,204              | \$ 52,950            | \$ 328,319            |
| Other Non-Court Operations                          |                     |                                  |                          |               |                        |                               |                      |                         |                      |                       |
| Non-Court Operations Program                        | \$ 52,490           | \$ 8,857                         |                          |               |                        |                               | \$ 61,347            | \$ 371,204              | \$ 52,950            | \$ 328,319            |
| Executive Office                                    | \$ 121,981          | \$ 479                           |                          |               |                        |                               | \$ 122,460           | \$ 561,525              | \$ 106,772           | \$ 530,229            |
| Fiscal Services                                     | \$ 108,067          | \$ 3,389                         |                          |               |                        |                               | \$ 111,456           | \$ 640,642              | \$ 86,481            | \$ 527,308            |
| Human Resources                                     |                     | \$ 6,695                         |                          |               |                        |                               | \$ 6,695             | \$ 25,012               | \$ 5,379             | \$ 35,640             |
| Business & Facilities Services                      |                     | \$ 9,483                         |                          |               |                        |                               | \$ 9,483             | \$ 33,899               | \$ 5,599             | \$ 39,548             |
| Information Technology                              | \$ 174,060          | \$ 42,002                        |                          |               |                        |                               | \$ 216,062           | \$ 1,258,000            | \$ 177,510           | \$ 1,160,734          |
| Court Administration Program                        | \$ 404,108          | \$ 62,049                        |                          |               |                        |                               | \$ 466,157           | \$ 2,519,078            | \$ 381,741           | \$ 2,293,459          |
| Expenditures Not Distributed or Posted to a Program |                     |                                  |                          |               |                        |                               |                      |                         |                      |                       |
| Prior Year Adjustments Not Posted to a Program      |                     |                                  |                          |               |                        |                               |                      |                         |                      |                       |
| <b>Total</b>                                        | <b>\$ 1,646,503</b> | <b>\$ 361,161</b>                | <b>\$ 8,601</b>          |               |                        |                               | <b>\$ 2,016,264</b>  | <b>\$ 10,754,458</b>    | <b>\$ 1,953,229</b>  | <b>\$ 10,321,382</b>  |