

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

01/15/2026

Date

Mendocino

Court

2025-26 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mendocino

Court

2025-26 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions**

Mendocino

Court

2025-26 Q2

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	55.40	54.65	54.65		

¹ Total Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Superior Court of California, County of Mendocino
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

		For the month ended December						2024/25		
		Fiscal Year 2025/26								
	Governmental Funds				Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Incl. Purposes Only)	Total Funds (Incl. Purposes Only)
	General	Special Revenue	Non-Grant	Grant						
ASSETS										
Operations Payroll	\$ (269,820)		\$ 434,011						\$ 14,960	\$ (32,140)
Jury Revolving	\$ 0		\$ 0					\$ 0	\$ 0	\$ 0
Other Distribution								\$ (728,673)	\$ (728,673)	\$ (820,659)
Civil Filing Fees Trust								\$ (14,793)	\$ (14,793)	\$ (4,374)
Credit Card	\$ 3,850							\$ (65,011)	\$ (65,011)	\$ (27,059)
Cash on Hand								\$ 0	\$ 0	\$ 3,850
Cash with County										\$ 0
Cash Outside of the JCC										
Cash Held with the JCC										
Cash Equivalents	\$ 1,871,103							\$ 1,429,867	\$ 3,299,970	\$ 4,610,268
Total Cash and Cash Equivalents	\$ 1,871,103		\$ 434,011		\$ (175,336)		\$ 656,496	\$ 2,520,303	\$ 4,229,876	\$ 4,610,268
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0		\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0								\$ 0	\$ 0
Dishonored Checks	\$ 0								\$ 0	\$ 0
Due From Employee	\$ 0								\$ 0	\$ 0
Civil Jury Fees Trust									\$ 0	\$ 0
Due From Other Funds	\$ 0								\$ 0	\$ 0
Due From Other Governments	\$ 0								\$ 0	\$ 0
Due From Other Courts									\$ 99,039	\$ 725
Due From State	\$ (9,811)		\$ 0		\$ 108,850			\$ (163)	\$ (163)	\$ 5,919
Trust Due To/From								\$ 24,395	\$ 24,395	\$ 36,789
Distribution Due To/From								\$ 4,834	\$ 4,834	\$ 66,958
Civil Filing Fee Due To/From								\$ 58,796	\$ 58,796	\$ 11,486
General Due To/From	\$ 11,331		\$ 47,465		\$ 108,850		\$ 29,066	\$ 186,901	\$ 186,901	\$ 121,877
Total Receivables	\$ 1,520		\$ 47,465		\$ 108,850		\$ 29,066	\$ 186,901	\$ 186,901	\$ 121,877
Prepaid Expenses - General										\$ 0
Salary and Travel Advances										
Courties										
Total Prepaid Expenses										\$ 0
Other Assets										
Total Other Assets										\$ 0
Total Assets	\$ 1,606,653		\$ 481,476		\$ (66,486)		\$ 695,562	\$ 2,707,204	\$ 4,351,754	\$ 4,351,754
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0		\$ 0		\$ 0		\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable - General	\$ 1,587		\$ 0		\$ 0		\$ 78,617	\$ 1,587	\$ 1,587	\$ 45
Due to Other Funds	\$ 499		\$ 9,241		\$ (495)		\$ 0	\$ 87,862	\$ 121,162	\$ 121,162
Due to Other Courts	\$ 0		\$ 0		\$ 0		\$ 0	\$ 3,804	\$ 3,804	\$ 88,429
Due to State	\$ 2,998		\$ 806		\$ 0		\$ 6,033	\$ 0	\$ 6,033	\$ 72,301
TC145 Liability							\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 0				\$ 0		\$ 0	\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Public Agencies							\$ 3,903	\$ 3,903	\$ 3,903	\$ 6,833
Sales and Use Tax Interest	\$ 0									\$ 0
Miscellaneous Accts. Pay. and Accrued Lab.	\$ 5,084		\$ 10,047		\$ (495)		\$ 88,553	\$ 103,189	\$ 288,760	\$ 288,760
Total Accounts Payable and Accrued Lab.	\$ 5,084		\$ 10,047		\$ (495)		\$ 88,553	\$ 103,189	\$ 288,760	\$ 288,760
Civil Unreconciled - Civil and Criminal Trust Held Outside of the JCC							\$ 348,473	\$ 348,473	\$ 400,636	\$ 400,636
Miscellaneous Trust							\$ 190,811	\$ 190,811	\$ 972,779	\$ 972,779
Total Trust Deposits							\$ 0	\$ 0	\$ 0	\$ 0
Accrued Payroll	\$ 0		\$ 0		\$ 0		\$ 594,611	\$ 594,611	\$ 1,408,598	\$ 1,408,598
Benefits Payable	\$ 4,859				\$ 0		\$ 2,369	\$ 0	\$ 4,859	\$ (83,346)
Deferred Compensation Payable	\$ 7,234				\$ 0		\$ 0	\$ 0	\$ 7,234	\$ 7,234
Deductions Payable	\$ 168,211				\$ 0		\$ 29	\$ 168,211	\$ 168,211	\$ 162,728
Payroll Clearing	\$ 0				\$ 0		\$ 0	\$ 0	\$ 0	\$ (2,127)
Total Payroll Liabilities	\$ 180,304		\$ 0		\$ 0		\$ 2,398	\$ 160,533	\$ 84,476	\$ 84,476
Revenue Collected in Advance	\$ 0				\$ 0		\$ 0	\$ 0	\$ 0	\$ 21,326
Liabilities For Deposits	\$ 5,699				\$ 7,956		\$ 0	\$ 0	\$ 0	\$ 0
Jury Fees - Non-Interest							\$ 29	\$ 29	\$ 24	\$ 24
Fees - Partial Payment & Overpayment										\$ 0
Uncleared Collections	\$ 0						\$ 2,398	\$ 16,053	\$ 21,350	\$ 0
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 5,699				\$ 7,956		\$ 2,398	\$ 16,053	\$ 21,350	\$ 0
Total Liabilities	\$ 191,087		\$ 10,047		\$ 7,461		\$ 665,562	\$ 894,157	\$ 1,803,163	\$ 1,803,163
Total Fund Balance	\$ 1,415,565		\$ 471,429		\$ (73,947)		\$ 685,562	\$ 1,613,047	\$ 2,548,570	\$ 2,548,570
Total Liabilities and Fund Balance	\$ 1,606,653		\$ 481,476		\$ (66,486)		\$ 685,562	\$ 2,707,204	\$ 4,351,754	\$ 4,351,754

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 2025/26						2024/25			
	Governmental Funds		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
General	Special Revenue Non-Grant	Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 4,230,825	\$ 10,424				\$ 4,241,249	\$ 8,323,242	\$ 5,443,732	\$ 7,635,551	
Improvement and Modernization Fund	\$ 0					\$ 0	\$ 11,489	\$ 11,489	\$ 11,489	
Judges' Compensation (0150019)	\$ 286,484					\$ 286,484	\$ 572,725	\$ 9,034	\$ 496,370	
Court Interpreter (0150037)	\$ 109,275					\$ 109,275	\$ 230,604	\$ 19,774	\$ 426,374	
Civil Coordination Reimbursement (0150091)	\$ 407,245					\$ 592,745	\$ 592,745	\$ 511,771	\$ 511,771	
MOU Reimbursements (0150010 and General)	\$ 5,033,829	\$ 185,500				\$ 5,219,329	\$ 9,720,744	\$ 5,984,311	\$ 8,081,555	
Other Miscellaneous		\$ 195,924				\$ 195,924				
Grants										
AB 1098 Commissioner/Facilitator			\$ 99,744			\$ 99,744	\$ 253,890		\$ 261,183	
Other Judicial Council Grants			\$ 21,828			\$ 21,828	\$ 23,095	\$ 25,804	\$ 23,093	
Non-Judicial Council Grants			\$ 120,572			\$ 120,572	\$ 120,000	\$ 25,804	\$ 120,000	
Other Financing Sources										
Interest Income	\$ 29,701	\$ 7,449				\$ 37,150	\$ 159,330	\$ 94,417	\$ 150,590	
Investment Income										
Donations										
Local Fees	\$ 15,367	\$ 6,814				\$ 22,181	\$ 99,950	\$ 22,807	\$ 273,120	
Non-Fee Revenues	\$ 320					\$ 320	\$ 3,500	\$ 1,160	\$ 2,500	
Enhanced Collections	\$ 107,050					\$ 107,050	\$ 371,204	\$ 52,960	\$ 328,318	
Escheatment	\$ 13,021					\$ 13,021	\$ 4,500			
Prior Year Revenue	\$ (1,645)					\$ (1,645)		\$ 750		
County Program - Resurfaced	\$ (113,541)	\$ 366				\$ (113,175)	\$ 81,800	\$ 320	\$ 156,032	
Reimbursement Other										
Sale of Fixed Assets	\$ 73					\$ 73	\$ 500	\$ 121	\$ 200	
Other Miscellaneous	\$ (56,704)	\$ 121,678				\$ 64,975	\$ 720,784	\$ 172,535	\$ 910,760	
Total Revenues	\$ 4,977,125	\$ 317,602	\$ 120,572			\$ 5,415,299	\$ 10,848,513	\$ 6,182,660	\$ 10,396,591	
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 2,112,263	\$ 75,651	\$ 58,841			\$ 2,246,755	\$ 4,856,700	\$ 1,994,789	\$ 4,576,704	
Temp Help	\$ 6,888	\$ 51,933	\$ 50,314			\$ 6,688	\$ 1,534,000	\$ 3,042	\$ 3,396,274	
Overtime	\$ 1,431,753	\$ 127,594	\$ 109,155			\$ 1,534,000	\$ 8,057,802	\$ 3,405,942	\$ 7,912,978	
Staff Benefits	\$ 3,550,704					\$ 3,787,443				
Operating Expenses and Equipment										
General Expense	\$ 81,461	\$ 555	\$ 2,357			\$ 84,373	\$ 211,533	\$ 80,891	\$ 358,018	
Pricing	\$ 41,129					\$ 41,129	\$ 55,580	\$ 20,473	\$ 48,000	
Telecommunications	\$ 27,272					\$ 27,272	\$ 71,897	\$ 26,525	\$ 60,900	
Postage	\$ 13,166	\$ 7,132				\$ 20,297	\$ 42,230	\$ 17,325	\$ 24,200	
Insurance	\$ 2,106		\$ 3,080			\$ 44	\$ 585	\$ 390	\$ 390	
In-State Travel						\$ 5,186	\$ 12,332	\$ 3,846	\$ 5,961	
Out-of-State Travel	\$ 5,451		\$ 1,190			\$ 2,930	\$ 2,930	\$ 1,096	\$ 3,370	
Training						\$ 42,641	\$ 129,150	\$ 27,623		
Security Services										
Facility Operations	\$ 46,054					\$ 46,054	\$ 109,651	\$ 49,530	\$ 102,083	
Utilities										
Contracted Services	\$ 357,271	\$ 125,624	\$ 62,585			\$ 545,461	\$ 1,366,450	\$ 583,330	\$ 1,036,347	
Consulting and Professional Services	\$ 12,150					\$ 12,150	\$ 25,000	\$ 13,420	\$ 30,000	
Information Technology	\$ 252,101	\$ 1,210				\$ 253,311	\$ 463,595	\$ 219,570	\$ 499,823	
Major Equipment	\$ 94,995					\$ 94,995	\$ 110,020	\$ 148,201	\$ 148,202	
Other Items of Expense	\$ 321					\$ 321	\$ 915	\$ 337	\$ 1,540	
Special Items of Expense										
Grand Jury						\$ 933,477	\$ 170,521	\$ 69,192	\$ 2,318,794	
Jury Costs	\$ 23,844					\$ 23,844	\$ 94,787	\$ 16,304	\$ 99,610	
Judgments, Settlements and Claims						\$ 0			\$ 32,000	
Debt Service										
Other	\$ (16,171)		\$ 16,171			\$ 0	\$ 55,787		\$ 57,610	
Capital Costs										
Internal Cost Recovery										
Prior Year Expense Adjustment	\$ 7,673		\$ 16,171			\$ 23,844	\$ 94,787	\$ 16,304	\$ 99,610	
Total Expenditures	\$ 4,491,854	\$ 298,105	\$ 194,518			\$ 4,984,477	\$ 10,754,458	\$ 4,614,248	\$ 10,321,382	
Excess (Deficit) of Revenues Over Expenditures	\$ 485,272	\$ 19,497	\$ (73,947)			\$ 430,822	\$ 94,054	\$ 1,568,402	\$ 75,209	
Operating Transfers In (Out)						\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)	\$ 930,294	\$ 451,932	\$ 0			\$ 1,382,225	\$ 1,382,225	\$ 990,168	\$ 960,168	
Beginning Balance (Deficit)	\$ 1,415,565	\$ 471,429	\$ (73,947)			\$ 1,813,047	\$ 1,476,280	\$ 2,548,570	\$ 1,065,377	

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

For the month ended December										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 550,486	\$ 302,404					\$ 852,890	\$ 1,651,919	\$ 956,477	\$ 2,031,156
Traffic & Other Infractions	\$ 182,070	\$ 444					\$ 182,514	\$ 378,283	\$ 164,376	\$ 339,893
Other Criminal Cases	\$ 584,787	\$ 7,084					\$ 591,870	\$ 1,326,178	\$ 497,215	\$ 1,313,841
Civil	\$ 411,731	\$ 1,924					\$ 413,655	\$ 784,415	\$ 367,419	\$ 735,548
Family & Children Services	\$ 341,041	\$ 143,879			\$ 0		\$ 484,920	\$ 1,232,256	\$ 508,386	\$ 1,089,306
Probate, Guardianship & Mental Health Services								\$ 166,226		\$ 1,250
Juvenile Delinquency Services								\$ 1,443,804	\$ 565,371	\$ 1,330,885
Juvenile Dependency Services	\$ 477,733	\$ 126,745					\$ 604,479	\$ 559,837	\$ 235,453	\$ 405,866
Other Court Operations	\$ 92,516	\$ 128,372					\$ 220,888	\$ 177,960	\$ 82,278	\$ 205,391
Court Interpreters	\$ 61,721	\$ 9,592	\$ 23,844				\$ 106,803	\$ 143,298	\$ 24,624	\$ 69,946
Jury Services	\$ 28,584	\$ 79,218								
Security					\$ 0					
Trial Court Operations Program	\$ 2,730,670	\$ 799,662	\$ 23,844		\$ 0		\$ 3,553,176	\$ 7,864,176	\$ 3,401,600	\$ 7,699,604
Enhanced Collections	\$ 123,458	\$ 38,777					\$ 162,235	\$ 371,204	\$ 140,956	\$ 328,319
Other Non-Court Operations										
Non-Court Operations Program	\$ 123,458	\$ 38,777					\$ 162,235	\$ 371,204	\$ 140,956	\$ 328,319
Executive Office	\$ 279,941	\$ 1,396					\$ 281,336	\$ 561,525	\$ 256,498	\$ 530,229
Fiscal Services	\$ 253,406	\$ 10,717					\$ 264,122	\$ 640,642	\$ 206,650	\$ 527,308
Human Resources		\$ 13,048					\$ 13,048	\$ 25,012	\$ 13,041	\$ 35,640
Business & Facilities Services	\$ 399,969	\$ 18,279					\$ 418,248	\$ 33,899	\$ 14,432	\$ 39,548
Information Technology		\$ 292,312					\$ 692,281	\$ 1,258,000	\$ 581,071	\$ 1,160,734
Court Administration Program	\$ 933,315	\$ 335,751					\$ 1,269,066	\$ 2,519,078	\$ 1,071,692	\$ 2,293,459
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,787,443	\$ 1,173,190	\$ 23,844		\$ 0		\$ 4,984,477	\$ 10,754,458	\$ 4,614,248	\$ 10,321,382